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**ATTORNEY GENERAL  
DEPARTMENT OF JUSTICE**

33 CAPITOL STREET  
CONCORD, NEW HAMPSHIRE 03301-6397

JOHN M. FORMELLA  
ATTORNEY GENERAL



JAMES T. BOFFETTI  
DEPUTY ATTORNEY GENERAL

December 1, 2022

His Excellency, Governor Christopher T. Sununu  
And the Honorable Council  
State House  
Concord, NH 03301

Your Excellency and Members of the Council:

**REQUESTED ACTION**

Authorize the Department of Justice to enter into subgrants with the organizations listed below, in an amount not to exceed \$423,725, from the U.S. Department of Justice, Office of Violence Against Women, Violence Against Women Formula Grant for the purpose of providing services for women in New Hampshire who are victims of violent crimes effective upon approval from the Governor and Executive Council or January 1, 2023, whichever is later, through December 31, 2023. 100% Federal Funds.

Funding is available in account number 02-20-20-201510-5017, Department of Justice, Attorney General, Grants Federal as follows:

Class/Account	Subrecipient	Vendor #	SFY 2023 Amount
072-500574	Office of the Grafton County Attorney	177397-B005	\$30,000
072-500574	Nashua Police Department	177441-B013	\$58,000
072-500574	County of Cheshire	177372-B003	\$30,000
072-500574	Portsmouth Police Department	177463-B007	\$25,025
072-500575	New Hampshire Legal Assistance	154648-B001	\$45,000
072-500575	603 Legal Aid	216800-B001	\$40,000
072-500575	Bridges Domestic & Sexual Violence Support Services, Inc.	155039-B001	\$20,000
072-500575	YWCA New Hampshire	154141-B001	\$20,000
072-500575	NH Coalition Against Domestic & Sexual Violence	155510-B001	\$155,700

**TOTAL: \$423,725**

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And the Honorable Council  
December 1, 2022  
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### EXPLANATION

These subgrants are from the remaining Federal Fiscal Year 2021 and Federal Fiscal Year 2022 funds that New Hampshire receives annually from the U.S. Department of Justice, Office of Violence Against Women, Violence Against Women Act Grant (VAWA). The grant is targeted specifically at deterring crimes involving violence against women and aiding women who are victims of crime. Statutory requirements of the VAWA grant program are that agencies representing law enforcement will be allocated at least 25% of the award; prosecution offices will be allocated at least 25% of the award; and victim service providers will be allocated at least 30% of the award (with at least 10% of that to be distributed to culturally specific community-based services and 20% to sexual assault victims). Lastly, 5% of the funding must be expended by the courts.

The subgrant recipients above have received previous VAWA awards from this office. All were selected previously through a request for fund solicitation and now represent core service providers for the State of New Hampshire in the area of violence against women services. These awards will allow the funded organizations to continue providing the vital services upon which New Hampshire's citizens have come to rely.

Services and positions being supported through the awarding of these funds include, but are not limited to, specially trained domestic violence and sexual assault prosecutors at county attorney offices, victim advocate positions in police departments and in county attorney offices, staff positions for Domestic Violence Units in our largest police departments, culturally specific advocacy, and continued services to victims of domestic and sexual violence.

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 concerning this request. Your consideration is greatly appreciated.

Respectfully submitted,



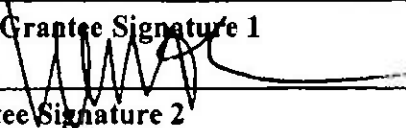
John M. Formella  
Attorney General

#3800010

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 33 Capitol Street, Concord, NH 03301	
1.3. Grantee Name Office of the Grafton County Attorney		1.4. Grantee Address 3785 Dartmouth College Highway North Haverhill, NH 03774	
1.5. Grantee Phone # (603) 787-6968	1.6. Account Number 02-20-20-201510- 5017-072-500574	1.7. Completion Date 12/31/2023	1.8. Grant Limitation \$ 30,000
1.9. Grant Officer for State Agency Kathleen Carr		1.10. State Agency Telephone Number (603) 271-1234	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 		1.12. Name & Title of Grantee Signor 1 Martha A. Hornick, County Attorney	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13. State Agency Signature(s) Kathleen Carr		1.14. Name & Title of State Agency Signor(s) Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: /s/ Christopher Bond Assistant Attorney General, On: / / 11/10/22			
1.16. Approval by Governor and Council (if applicable) By: On: / /			

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

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

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

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## EXHIBIT A

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

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

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subsistence costs), a written prior approval is required. Prior approval requests require additional justification.

5. The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice (NHDOJ), that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the NHDOJ for the life of the subgrant without the express approval of the NH DOJ.
6. The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.
7. **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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

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 an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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.

### 8. **Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide**

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform

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Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated version that may be posted during the period of performance.

The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review

throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained, whichever is longer, pursuant to 2 C.F.R. 200.334, 200.337.

### **9. 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 subrecipient 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 subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ, must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding

### **10. Requirements related to System for Award Management and unique entity identifiers**

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 current information in SAM.

The subrecipient 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 the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers (UEI) are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

### **11. Employment eligibility verification for hiring under the award**

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

The details of the recipient's obligations under this condition are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Employment eligibility

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verification for hiring under award) and are incorporated by reference here.

**12. 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 (as defined in 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) (as defined in 2 C.F.R. 200.1) within the scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130).

The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW 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 PM 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 GMU 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 GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

**13. Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ.

The details of the recipient's obligations under this condition are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Unreasonable restrictions on competition under the award; association with federal government) and are incorporated by reference here.

**14. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW authority to terminate award)**

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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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

### **15. Determinations of suitability to interact with participating minors**

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

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions> (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

### **16. 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 on the OVW website at <https://www.justice.gov/ovw/conference-planning>.

### **17. OVW Training Guiding Principles**

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees; available at <https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary>.

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### **18. Effect of failure to address audit issues**

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient 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.

### **19. Potential imposition of additional requirements**

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

### **20. 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.

### **21. 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.

### **22. 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."

### **23. Restrictions on "lobbying" and policy development**

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in

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order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance and may not proceed without the express prior written approval of NHDOJ.

### **24. Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year**

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, for each fiscal year, are set out at <https://www.justice.gov/ovw/award-conditions> (Award Condition:

General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

### **25. 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) online submission accessible via the OIG webpage at <https://oig.justice.gov/hotline/contact-grants.htm> (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by

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facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at <http://www.usdoj.gov/oig>.

**26. 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 subrecipient 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 subrecipient'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.

**27. 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 subrecipient also must inform its employees, in writing (and in the predominant native language of the workforce), 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

**28. 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.

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

If the recipient 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 subrecipient must disclose that fact and certain related information to OVW by email to OVW.GFMD@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 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.

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### **30. Availability of general terms and conditions on OVW website**

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at <https://www.justice.gov/ovw/award-conditions>. These do not supersede any specific conditions in this award document.

### **31. Compliance with statutory and regulatory requirements**

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L. 103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

### **32. Compliance with solicitation requirements**

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (<https://www.justice.gov/ovw/resources-and-faqs-grantees>). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

### **33. VAWA 2013 nondiscrimination condition**

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming.

The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

### **34. Misuse of award funds**

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

### **35. Limitation on use of funds to approved activities**

The subrecipient agrees that grant funds will be used only for the purposes described in the

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subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

### **36. Non-supplantation**

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

### **37. Confidentiality and information sharing**

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information.

The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at <https://www.justice.gov/ovw/resources-and-faqs-grantees>. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

### **38. Activities that compromise victim safety and recovery or undermine offender accountability**

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

### **39. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence**

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at

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<https://www.justice.gov/ovw/award-conditions> (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

### **40. Termination or suspension for cause**

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as applicable mutatis mutandis. The federal regulation providing uniform rules for termination of grants and cooperative agreements is 2 CFR 200.340.

### **41. Performance progress reports and final report submission**

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe.

Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

### **42. Subrecipient program income**

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs.

In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period.

Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

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**43. Subrecipient product monitoring**

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

**44. Publications disclaimer for STOP Formula subrecipients**

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement:

"This project was supported by Subgrant No. \_\_\_\_\_ awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

**45. Copyrighted works**

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

**46. Consultant compensation rates**

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of \$81.25 per hour, not to exceed \$650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

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Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of \$81.25 per hour, not to exceed \$650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

### **47. Ongoing compliance with statutory certifications**

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449 (regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims).

Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

### **48. Requirements for subrecipients providing legal assistance**

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are:

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

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**EXHIBIT B**

**-SCOPE OF SERVICES-**

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred to provide services for victims of sexual violence, domestic violence, dating violence, and stalking.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15<sup>th</sup> or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:  
NH Department of Justice  
Grants Management Unit  
33 Capitol Street  
Concord, NH 03301  
(603) 271-8091 or [travis.n.teeboom@doj.nh.gov](mailto:travis.n.teeboom@doj.nh.gov)

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EXHIBIT C

- PAYMENT TERMS-

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

3a. The Subrecipient shall be awarded an amount not to exceed \$30,000 of the total Grant Limitation from Governor and Council approval or 1/1/2023; whichever is later, to 12/31/2023, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to the end of the federal grant end date, not after. No extension is granted until approval is received by DOJ in writing.

4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, or after 12/31/2023, unless a grant extension is approved in writing by DOJ.

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**EXHIBIT D**

**-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-**

I, Julie L. Libby \_\_\_\_\_ [responsible official], certify that

the Office of the Grafton County Attorney [Subrecipient] has completed the BEO reporting tool certification within the last two years at: [https://ojp.gov/about/ocr/faq\\_eeop.htm](https://ojp.gov/about/ocr/faq_eeop.htm) on 10/17/22 [date]

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

**EEOP Training Requirements for Subrecipients**

Julie L. Libby \_\_\_\_\_ [official that completed training] has completed

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

10/17/22 [date]. The EEOP training must be completed at least once every two years.

**DOJ Discrimination Complaint Process**

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

**Subrecipient Discrimination Complaint Process**

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

**EXHIBIT D**

**Certified Standard Assurances**

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

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

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

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

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

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

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

Initials:   *JD*  

Date:   10/3/22

**EXHIBIT D**

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

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

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

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

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

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

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

Initials:           

Date:           

10/21/22



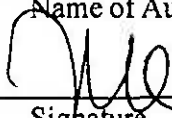
**EXHIBIT D**

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

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

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

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

Martha A. Hornick  
Name of Authorized Signor  
  
Signature

Grafton County Attorney  
Title of Authorized Signor  
10/31/22  
Date

**EXHIBIT E**

**-NON-SUPLANTING CERTIFICATION -**

**Supplanting defined**

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

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

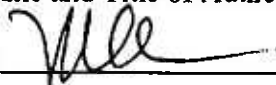
**Supplanting and job retention**

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

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The Office of the Grafton County Attorney (Subrecipient) certifies that any funds awarded through grant number **2022VAW07** 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 Office of the Grafton County Attorney (Subrecipient) understands that supplanting violations may result in a range of penalties, including but not limited to suspension of future funds under this program, suspension or debarment from federal grants, recoupment of monies provided under this grant, and civil and/or criminal penalties.

Printed Name and Title of Authorized Signor: Martha A. Hornick, County Attorney  
Signature:  Date: 10/31/22

**EXHIBIT F**

**NEW HAMPSHIRE DEPARTMENT OF JUSTICE**



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

Subrecipients should refer to the regulations cited below to determine the certification to which they are required to attest. Subrecipients 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 Subrecipient 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 Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Subrecipient'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 Subrecipient 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 Subrecipient 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**

Initials:     Ⓟ    

Date: 10/31/22

**EXHIBIT F**

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient certifies, 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 Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Subrecipient 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 Subrecipient also must disclose such felony criminal conviction in writing to the Department (for OJP Subrecipients, to OJP at [Ojpcompliancereporting@usdoj.gov](mailto:Ojpcompliancereporting@usdoj.gov); for OVW Subrecipients, to OVW at [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@usdoj.gov); or for COPS Subrecipients, to COPS at [AskCOPSRC@usdoj.gov](mailto:AskCOPSRC@usdoj.gov)), unless such disclosure has already been made.

**3. FEDERAL TAXES**

A. If the Subrecipient 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

Initials: MS

Date: 10/31/02

**EXHIBIT F**

(2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP

Subrecipients, to OJP at [Ojpcompliancereporting@usdoj.gov](mailto:Ojpcompliancereporting@usdoj.gov); for OVW Subrecipients, to OVW at [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@usdoj.gov); or for COPS Subrecipients, to COPS at [AskCOPSRC@usdoj.gov](mailto:AskCOPSRC@usdoj.gov)).

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

**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 Subrecipient 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 Subrecipient's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(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;

Initials:   B  

Date: 10/31/22

**EXHIBIT F**

(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:

(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.

Martha A. Hornick  
Name of Authorized Signor  
Martha A. Hornick  
Signature

Grafton County Attorney  
Title of Authorized Signor  
10/31/20  
Date

Grafton County Attorney, 3785 Dartmouth College Hwy  
Name and Address of Agency  
N. Haverhill, NH 03774

**EXHIBIT G**

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

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

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

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

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

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

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

Initials: HL

Date: 10/31/22

**EXHIBIT G**  
Certification

Martha A. Hornick  
Name of Authorized Signor

County Attorney  
Title of Authorized Signor

[Signature]  
Signature

10/31/22  
Date

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

1. The Unique Entity ID (SAM) number for your entity is: J7LK LULN5M73
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants; and/or cooperative agreements?

NO  YES

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

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

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

NO  YES

If the answer to #3 above is YES, stop

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

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

Initials: [Signature]

Date: 10/31/22



**EXHIBIT G**  
Certification

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

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

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

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

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

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

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

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

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

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

Initials: RD

Date: 10/31/22

**EXHIBIT H**

U.S. Department of Justice  
Office on Violence Against Women



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

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

**(A) In general**

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

**(B) Nondisclosure**

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

(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or

(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

Initials:   ①  

Date:   10/31/22

## EXHIBIT H

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

### **(C) Release**

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

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

### **(D) Information sharing**

(i) Grantees and subgrantees may share—

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

(ii) In no circumstances may—

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

### **(E) Statutorily mandated reports of abuse or neglect**

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

### **(F) Oversight**

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

### **(G) Confidentiality assessment and assurances**

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

Initials: WB

Date: 10/31/22 1

**EXHIBIT H**

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

Martha A. Hornick Grafton County Attorney  
Typed Name of Authorized Representative Title

Telephone Number 603-782-6968

[Signature]  
Signature of Authorized Representative

10/31/22  
Date Signed

Grafton County Attorney  
Agency Name

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

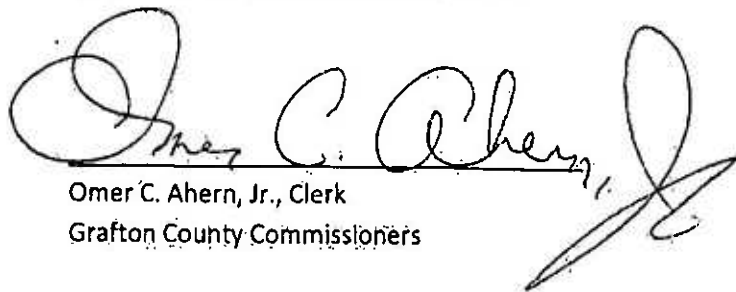
CERTIFICATE OF AUTHORITY

I, Omer C. Ahern, Jr., Clerk of the Grafton County Board of Commissioners do hereby certify that:

- (1) the Grafton County Board of Commissioners voted to accept funds and enter into a Grant Agreement with the New Hampshire Department of Justice;
- (2) The Grafton County Board of Commissioners further authorizes the County Attorney to execute any documents which may be necessary for this Agreement;
- (3) This authorization has not been revoked, annulled or amended in any manner whatsoever, and remains in full force and effect as of the date hereof; and
- (4) The following now occupies the office indicated above:

Martha Ann Hornick, Esq.

IN WITNESS WHEREOF, I have hereunto set my hand as the Clerk of the Grafton County Board of Commissioners this 18th day of October, 2022.

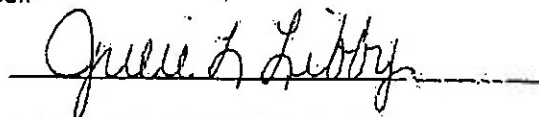


Omer C. Ahern, Jr., Clerk  
Grafton County Commissioners

STATE OF NEW HAMPSHIRE  
COUNTY OF GRAFTON

On this the 18th day of October, 2022, before me Julie L. Libby, the undersigned officer, personally appeared Omer C. Ahern, Jr., who acknowledged their self to be the Clerk, Board of Commissioners for Grafton County, being authorized to do so, executed the foregoing instrument for the purpose therein contained.

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



Justice of the Peace/Notary Public  
Commission Expiration Date: JULIE L. LIBBY, Notary Public  
My Commission Expires July 11, 2023



## CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex<sup>2</sup>) is organized under the New Hampshire Revised Statutes Annotated, Chapter 8-B, Pooled Risk Management Programs. In accordance with those statutes, its Trust Agreement and bylaws, Primex<sup>2</sup> is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex<sup>2</sup> is entitled to the categories of coverage set forth below. In addition, Primex<sup>2</sup> may extend the same coverage to non-members. However, any coverage extended to a non-member is subject to all of the terms, conditions, exclusions, amendments, rules, policies and procedures that are applicable to the members of Primex<sup>2</sup>, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex<sup>2</sup> Board of Trustees. The Additional Covered Party's per occurrence limit shall be deemed included in the Member's per occurrence limit, and therefore shall reduce the Member's limit of liability as set forth by the Coverage Documents and Declarations. The limit shown may have been reduced by claims paid on behalf of the member. General Liability coverage is limited to Coverage A (Personal Injury Liability) and Coverage B (Property Damage Liability) only. Coverage's C (Public Officials Errors and Omissions), D (Unfair Employment Practices), E (Employee Benefit Liability) and F (Educators Legal Liability Claims-Made Coverage) are excluded from this provision of coverage.

The below named entity is a member in good standing of the New Hampshire Public Risk Management Exchange. The coverage provided may, however, be revised at any time by the actions of Primex<sup>2</sup>. As of the date this certificate is issued, the information set out below accurately reflects the categories of coverage established for the current coverage year.

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

Participating Member: Grafton County 3855 Dartmouth College Highway Box #1 North Haverhill, NH 03774		Member Number: 803	Company Affording Coverage: NH Public Risk Management Exchange - Primex <sup>2</sup> Bow Brook Place 46 Donovan Street Concord, NH 03301-2624	
Type of Coverage	Effective Date (mm/dd/yyyy)	Expiration Date (mm/dd/yyyy)	Limits: NH Statutory Limits May Apply, If Not	
<input checked="" type="checkbox"/> General Liability (Occurrence Form) Professional Liability (describe) <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence	7/1/2022	7/1/2023	Each Occurrence	\$ 5,000,000
			General Aggregate	\$ 5,000,000
			Fire Damage (Any one fire)	
			Med Exp (Any one person)	
<input type="checkbox"/> Automobile Liability Deductible: Comp and Coll: <input type="checkbox"/> Any auto			Combined Single Limit (Each Accident) Aggregate	
<input checked="" type="checkbox"/> Workers' Compensation & Employers' Liability	7/1/2022	7/1/2023	<input checked="" type="checkbox"/> Statutory	
			Each Accident	\$2,000,000
			Disease - Each Employee	\$2,000,000
			Disease - Policy Limit	
<input type="checkbox"/> Property (Special Risk Includes Fire and Theft)			Blanket Limit, Replacement Cost (unless otherwise stated)	
Description: Proof of Primex Member coverage only.				

CERTIFICATE HOLDER:	Additional Covered Party	Loss Payee	Primex <sup>2</sup> - NH Public Risk Management Exchange
State of New Hampshire Department of Justice 33 Capitol St Concord, NH 03301			By: <i>Maui Beth Perrell</i>
			Date: 10/13/2022    mpurcell@nhprimex.org Please direct Inquiries to: Primex <sup>2</sup> Claims/Coverage Services 603-225-2841 phone 603-228-3833 fax

# AMANDA K. JACOBSON



## BAR MEMBERSHIP

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Licensed to practice in the Commonwealth of Massachusetts. License No. 703524. November 2018  
Licensed to practice in the Commonwealth of Pennsylvania. License No. 319147. November 2014

## EXPERIENCE

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**Cape and Islands District Attorney's Office, Barnstable, MA** November 2018 - Present  
*Assistant District Attorney*

- Carries a caseload of felony and misdemeanor offenses, including cases of indecent assaults, drug trafficking, larcenies, assaults and batteries, and motor vehicle offenses.
- Represents the Commonwealth of Massachusetts in District Court in felony and misdemeanor prosecutions during arraignment, dangerousness hearings, pre-trial motion litigation, pre-trial conferences, probable cause hearings, and trials, as well as in bail reviews in Superior Court.
- Litigated over a dozen jury and bench trials to verdict.
- Attends the weekly Drug Court meeting and proceedings and prosecutes drug court participants' cases.

**Blair County District Attorney's Office, Hollidaysburg, PA** June 2014—October 2018  
*Assistant District Attorney*

*Drug Prosecutor (January 2018 – October 2018)*

- Managed a caseload of drug-related misdemeanor and felony cases, including cases of drug trafficking, drug manufacturing, firearms, acquisition of controlled substances by fraud, drug deliveries resulting in death, and violent drug-related crimes, including aggravated assault and homicide.
- Assisted in the investigation and subsequently prosecuted five defendants for a human trafficking and child pornography ring (cases still pending trial upon my departure).
- Assisted in the investigation and prosecuted three drug delivery resulting in death cases, resulting in the supplier's conviction (two other cases still pending trial upon my departure).
- Supervised two historical drug investigations and prosecuted those seventeen defendants.
- Represented the Commonwealth at the bi-weekly Drug Court meetings and related court proceedings.

*General Prosecutor (June 2014-January 2018)*

- Carried a caseload that included cases of domestic violence; physical and sexual child abuse, neglect, and possession of child pornography; as well as other various misdemeanor and felony offenses.
- Litigated multiple jury trials to verdict, all of which ended with a conviction on at least one count.
- Assisted law enforcement with investigations into infant fatalities, child abuse cases, and adult sexual assaults.
- Collaborated with Children Youth and Families caseworkers, forensic interviewers, and law enforcement as part of a child abuse Multidisciplinary Investigative Team and Child Near Fatality and Fatality Review Team.

**Blair County Court of Common Pleas, Hollidaysburg, PA**

January 2014—April 2014

*Judicial Extern, The Honorable Wade A. Kagarise*

- Assisted in drafting legal opinions on both alimony and involuntary termination of parental rights.
- Drafted several memoranda on the application of the best interest factors to individual child custody cases.
- Researched the applicable standard for civil contempt, as well as direct and indirect criminal contempt.

**Blair County District Attorney's Office, Hollidaysburg, PA**

May 2013—August 2013

*Certified Legal Intern*

- Attained convictions after conducting two misdemeanor bench trials.
- Researched and drafted a response to a defendant's Motion to Sever charges in a complex child sexual abuse case involving two defendants, four victims, and over 50 charges.

**EDUCATION**

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**The Pennsylvania State University, The Dickinson School of Law, University Park, PA**

May 2014

- Juris Doctor, Rank Top 15%
- Cumulative G.P.A.: 3.54
- 2013-2014 Coach, Moot Court Team, ABA National Appellate Advocacy Competition
- 2013-2014 Member, American Association for Justice (AAJ) Trial Team
- 2013-2014 Senior Board Member, Trial Advocacy Board
- 2012-2013 Member, Moot Court Team, ABA National Appellate Advocacy Competition
- Member, Order of the Barristers, Honor society for outstanding achievement in Moot Court
- Member, The Woolsack Honor Society, Honor society based on class rank
- Miller Public Interest Advocate
- Interest on Lawyers Trust Account (IOLTA) Fellowship Recipient

**Truman State University, Kirksville, MO**

May 2011

- Bachelor of Arts in Political Science, Rank Top 1%
- Valedictorian, Cumulative G.P.A.: 4.00
- Outstanding Student Award in Political Science
- Six Best Attorney Awards at Mock Trial Competitions
- Pre-Law Club President

**HONORS**

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**Operation Our Town Law Enforcement Award**

March 2019

- For 2018 Investigation into *Commonwealth v. Stephen Apostulo* and other co-defendants, charged with Trafficking in Minors, Sexual Exploitation of Children, Possession of Child Pornography, and related offenses.

**Operation Our Town Law Enforcement Award**

March 2018

- For 2017 Investigation into *Commonwealth v. Alexsi Lopez*, charged historically and with Drug Delivery Resulting in Death

**Letter of Commendation from Chief Campbell of the Greenfield Township Police Department** February 2017

- For the Prosecution of *Commonwealth v. Zachary Moore*, charged with Drug Delivery Resulting in Death





**COUNTY OF GRAFTON, NEW HAMPSHIRE**

**Financial Statements  
For the Year Ended June 30, 2021**

**(With Independent Auditors' Report Thereon)**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners  
County of Grafton, New Hampshire

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Grafton, New Hampshire (the County), as of and for the year ended June 30, 2021, and the related notes to financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statements***

The County's 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.

### ***Auditors' Responsibility***

Our responsibility is to express opinions 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 of material misstatement.

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

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

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accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Grafton, New Hampshire, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As discussed in Note 15 to the financial statements, in fiscal year 2021 the County adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, the Budgetary Comparison for the General Fund, and certain Pension and OPEB schedules be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope



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

*Melanson*

Merrimack, New Hampshire  
December 27, 2021

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the County of Grafton, New Hampshire, (the County) we offer readers this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2021.

### **Overview of Financial Statements**

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

### ***Government-Wide Financial Statements***

The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether financial position is improving or deteriorating.

The Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

### ***Fund Financial Statements***

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. The County's funds are reported in two categories: governmental funds and fiduciary funds.

### ***Governmental Funds***

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Reconciliations are provided to facilitate the comparison between governmental funds and governmental activities.

#### *Fiduciary Funds*

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support County programs.

#### *Notes to Financial Statements*

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

#### *Required Supplementary Information*

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

#### **Financial Highlights**

- As of the close of the current fiscal year, net position in governmental activities was \$(25,594,703), a change of \$(2,893,852), as further discussed in the next section.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$13,174,435, a change of \$2,767,238 in comparison to the prior fiscal year.
- At the end of the current fiscal year, the fund balance for the General Fund was \$13,096,755, a change of \$2,735,979 in comparison to the prior fiscal year.



## Government-Wide Financial Analysis

Net position of the County's governmental activities for the current and prior fiscal years are as follows:

	<u>2021</u>	<u>2020</u>
<b>Assets:</b>		
Current and other assets	\$ 26,533,316	\$ 13,865,307
Capital assets	<u>44,261,841</u>	<u>45,400,368</u>
Total assets	70,795,157	59,265,675
Deferred outflows of resources	24,274,371	15,648,091
<b>Liabilities:</b>		
Other Liabilities	13,358,881	3,458,110
Long-term Liabilities	<u>104,662,138</u>	<u>92,825,047</u>
Total liabilities	118,021,019	96,283,157
Deferred inflows of resources	2,643,212	1,331,460
<b>Net position:</b>		
Net investment in capital assets	25,474,990	24,203,803
Restricted	274,694	217,570
Unrestricted	<u>(51,344,387)</u>	<u>(47,122,224)</u>
Total net position	<u>\$ (25,594,703)</u>	<u>\$ (22,700,851)</u>

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. At the close of the most recent fiscal year, total net position was \$(25,594,703), a change of \$(2,893,852) in comparison to the prior fiscal year.

The largest portion of net position, \$25,474,990, reflects the County's investment in capital assets (e.g., land, land improvements, buildings and improvements, equipment and vehicles, and construction in progress), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$274,694, represents resources that are subject to external restrictions on how they may be used. The remaining balance of net position reflects a deficit of \$(51,344,387), primarily resulting from unfunded pension and OPEB liabilities.

Change in net position of the County's governmental activities for the current and prior fiscal years are as follows:

	<u>2021</u>	<u>2020</u>
<b>Revenues:</b>		
Program revenues:		
Charges for services	\$ 17,736,748	\$ 18,598,687
Operating grants and contributions	3,324,614	2,927,771
General revenues:		
County taxes	26,972,548	27,086,914
Investment income	91,708	183,740
Miscellaneous	1,096,000	815,948
Loss on disposals	<u>(16,576)</u>	<u>(10,163)</u>
Total revenues	49,205,042	49,602,897
<b>Expenses:</b>		
General government	7,217,868	6,848,311
Public safety	4,578,777	4,309,763
Corrections	7,840,904	7,248,912
County farm	549,698	619,173
Human services	7,775,534	7,830,307
Cooperative extension	496,861	478,450
Economic development	913,183	518,878
Nursing home	21,984,163	21,266,444
Interest on long-term debt	<u>741,906</u>	<u>871,286</u>
Total expenses	52,098,894	49,991,524
Change in net position	(2,893,852)	(388,627)
Net position - beginning of year	<u>(22,700,851)</u>	<u>(22,312,224)</u>
Net position - end of year	<u>\$ (25,594,703)</u>	<u>\$ (22,700,851)</u>

Governmental activities for the year resulted in a change in net position of \$(2,893,852). Key elements of this change are as follows:

Governmental funds operating results	\$ 2,767,238
Purchase of capital assets	534,612
Loss on disposals of capital assets	(16,576)
Principal debt service in excess of depreciation expense	753,149
Changes in long-term liabilities:	
Accrued interest on bonds payable	41,929
Compensated absence liability	(23,892)
Net pension liability and related deferrals	(2,206,369)
Net OPEB liability and related deferrals	<u>(4,743,943)</u>
Total	<u>\$ (2,893,852)</u>

#### Financial Analysis of the County's Funds

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

#### Governmental Funds

The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

#### General Fund

The General Fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$7,878,498, while total fund balance was \$13,096,755. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to budgeted expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/21</u>	<u>6/30/20</u>	<u>Change</u>
Unassigned fund balance	\$ 7,878,498	\$ 6,131,250	\$ 1,747,248
Total fund balance	\$ 13,096,755	\$ 10,360,776	\$ 2,735,979

As a percentage of budgeted expenditures:

Unassigned fund balance	16.3%	13.2%	3.1%
Total fund balance	27.1%	22.3%	4.8%

Included in the General Fund are the County's Delegation-voted reserve funds with the following balances:

	<u>6/30/21</u>	<u>6/30/20</u>	<u>Change</u>
Nursing Home Reserve	\$ 162,250	\$ 168,363	\$ (6,113)
Dispatch Capital Reserve	<u>65,607</u>	<u>158,921</u>	<u>(93,314)</u>
Total	<u>\$ 227,857</u>	<u>\$ 327,284</u>	<u>\$ (99,427)</u>

**Grants Fund**

The Grants Fund balance changed by \$619 primarily from timing differences between the receipt and disbursement of grants.

**General Fund Budgetary Highlights**

Differences between the original budget and the final budget resulted in an overall increase in appropriations of \$193,806. This change relates to the use of prior year reserves (fund balance) for various purposes.

The total fund balance of the General Fund changed by \$2,735,979 during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 2,705,558
Expenditures less than appropriations	<u>3,346,665</u>
Budgetary results	6,052,223
Use of fund balance	(3,068,806)
Use of reserves and restricted funds	<u>(247,438)</u>
GAAP basis results	<u>\$ 2,735,979</u>

**Capital Assets and Debt Administration**

**Capital Assets**

Total investment in capital assets for governmental activities at year-end amounted to \$44,261,841 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and improvements, equipment and vehicles, and construction in progress.

Additional information on capital assets can be found in the Notes to Financial Statements.

**Long-Term Debt**

At the end of the current fiscal year, total bonded debt outstanding was \$20,435,394, all of which was backed by the full faith and credit of the County.

The County maintained their Aa3 rating from Moody's for general obligation debt.

Additional information on long-term debt can be found in the Notes to Financial Statements.

**Requests for information**

This financial report is designed to provide a general overview of the County of Grafton, New Hampshire's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

County of Grafton, New Hampshire  
3855 Dartmouth College Highway  
North Haverhill, New Hampshire 03774

COUNTY OF GRAFTON, NEW HAMPSHIRE

Statement of Net Position  
June 30, 2021

	Governmental Activities
<b>Assets</b>	
<b>Current:</b>	
Cash and short-term investments	\$ 23,859,845
Restricted cash	434,877
Accounts receivable, net of allowances	1,778,061
Inventory	413,033
Other assets	<u>47,500</u>
<b>Total Current Assets</b>	<b>26,533,316</b>
<b>Noncurrent:</b>	
<b>Capital Assets:</b>	
Nondepreciable capital assets	330,587
Other capital assets, net of accumulated depreciation	<u>43,931,254</u>
<b>Total Noncurrent Assets</b>	<b>44,261,841</b>
<b>Total Assets</b>	<b>70,795,157</b>
<b>Deferred Outflows of Resources</b>	
Related to pension	8,013,615
Related to OPEB	14,612,213
Loss on bond refunding	<u>1,648,543</u>
<b>Total Deferred Outflows of Resources</b>	<b>24,274,371</b>
<b>Liabilities</b>	
<b>Current:</b>	
Accounts payable	2,398,457
Accrued expenses	572,054
Payable to external parties	1,614,306
Other liabilities	44,413
Unearned revenues - ARPA	8,729,651
Accrued interest	347,098
<b>Current portion of noncurrent liabilities:</b>	
Bonds payable	2,529,581
Compensated absences	<u>1,159,303</u>
<b>Total Current Liabilities</b>	<b>17,394,863</b>
<b>Noncurrent:</b>	
Bonds payable, net of current portion	17,905,813
Compensated absences, net of current portion	498,194
Net pension liability	31,101,503
Net OPEB liability	<u>51,120,646</u>
<b>Total Noncurrent Liabilities</b>	<b>100,626,156</b>
<b>Total Liabilities</b>	<b>118,021,019</b>
<b>Deferred Inflows of Resources</b>	
Related to pension	1,354,869
Related to OPEB	<u>1,288,343</u>
<b>Total Deferred Inflows of Resources</b>	<b>2,643,212</b>
<b>Net Position</b>	
Net investment in capital assets	25,474,990
Restricted for grants and other statutory restrictions	274,694
Unrestricted	<u>(51,344,387)</u>
<b>Total Net Position</b>	<b>\$ (25,594,703)</b>

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

**COUNTY OF GRAFTON, NEW HAMPSHIRE**

Statement of Activities  
For the Year Ended June 30, 2021

		<u>Program Revenues</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Net (Expenses) Revenues and Change in Net Position</u>
<b>Governmental Activities:</b>				
General government	\$ 7,217,868	\$ 1,579,893	\$ 622,010	\$ (5,015,965)
Public safety	4,578,777	761,847	63,835	(3,753,095)
Corrections	7,840,904	5,564	324,479	(7,510,861)
County farm	549,698	492,823	-	(56,875)
Human services	7,775,534	-	15,000	(7,760,534)
Cooperative extension	496,861	5,000	-	(491,861)
Economic development	913,183	-	868,207	(44,976)
Nursing home	21,984,163	14,891,621	1,431,083	(5,661,459)
Interest on long-term debt	741,906	-	-	(741,906)
Total Governmental Activities	<u>\$ 52,098,894</u>	<u>\$ 17,736,748</u>	<u>\$ 3,324,614</u>	<u>(31,037,532)</u>
		<b>General Revenues:</b>		
		County taxes	26,972,548	
		Investment income	91,708	
		Miscellaneous	1,096,000	
		Loss on disposals	(16,576)	
		Total General Revenues	<u>28,143,680</u>	
		Change in Net Position	(2,893,852)	
		<b>Net Position:</b>		
		Beginning of year	<u>(22,700,851)</u>	
		End of year	<u>\$ (25,594,703)</u>	

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

COUNTY OF GRAFTON, NEW HAMPSHIRE

Governmental Funds  
Balance Sheet  
June 30, 2021

	General Fund	Grants Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash and short-term investments	\$ 15,080,596	\$ 8,705,153	\$ 74,096	\$ 23,859,845
Restricted cash	434,877	-	-	434,877
Accounts receivable, net of allowances	1,437,311	340,750	-	1,778,061
Inventory	413,033	-	-	413,033
Other assets	47,500	-	-	47,500
<b>Total Assets</b>	<b>\$ 17,413,317</b>	<b>\$ 9,045,903</b>	<b>\$ 74,096</b>	<b>\$ 26,533,316</b>
<b>Liabilities</b>				
Accounts payable	\$ 2,085,789	\$ 312,668	\$ -	\$ 2,398,457
Accrued expenses	572,054	-	-	572,054
Due to custodial funds	1,614,306	-	-	1,614,306
Other liabilities	44,413	-	-	44,413
Unearned revenues - ARPA	-	8,729,651	-	8,729,651
<b>Total Liabilities</b>	<b>4,316,562</b>	<b>9,042,319</b>	<b>-</b>	<b>13,358,881</b>
<b>Fund Balances</b>				
Nonspendable	413,033	-	-	413,033
Restricted	197,014	3,584	74,096	274,694
Committed	227,857	-	-	227,857
Assigned	4,380,353	-	-	4,380,353
Unassigned	7,878,498	-	-	7,878,498
<b>Total Fund Balances</b>	<b>13,096,755</b>	<b>3,584</b>	<b>74,096</b>	<b>13,174,435</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 17,413,317</b>	<b>\$ 9,045,903</b>	<b>\$ 74,096</b>	<b>\$ 26,533,316</b>

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



**COUNTY OF GRAFTON, NEW HAMPSHIRE**

**Reconciliation of Total Governmental Fund Balances  
to Net Position of Governmental Activities  
in the Statement of Net Position  
June 30, 2021**

<b>Total governmental fund balances</b>	<b>\$ 13,174,435</b>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	44,261,841
Deferred outflows of resources related to pensions to be recognized in pension expense in future periods.	8,013,615
Deferred outflows of resources related to OPEB to be recognized in OPEB expense in future periods.	14,612,213
Loss on bond refunding is deferred and amortized over the remaining life of the reissued bond.	1,648,543
In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(347,098)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds:	
Bonds payable	(20,435,394)
Compensated absences	(1,657,497)
Net pension liability	(31,101,503)
Net OPEB liability	(51,120,646)
Deferred inflows of resources related to pensions to be recognized in pension expense in future periods.	(1,354,869)
Deferred inflows of resources related to OPEB to be recognized in OPEB expense in future periods.	<u>(1,288,343)</u>
<b>Net position of governmental activities</b>	<b>\$ <u>(25,594,703)</u></b>

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

**COUNTY OF GRAFTON, NEW HAMPSHIRE**

Governmental Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended June 30, 2021

	<u>General Fund</u>	<u>Grants Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>				
County taxes	\$ 26,972,548	\$ -	\$ -	\$ 26,972,548
Nursing home	16,322,704	-	-	16,322,704
Charges for services	2,839,563	-	5,564	2,845,127
Intergovernmental	979,113	898,415	16,002	1,893,530
Investment income	90,129	1,579	-	91,708
Miscellaneous	<u>1,028,811</u>	<u>-</u>	<u>32,477</u>	<u>1,061,288</u>
Total Revenues	48,232,868	899,994	54,043	49,186,905
<b>Expenditures</b>				
<b>Current:</b>				
General government	5,472,649	15	2,678	5,475,342
Public safety	3,531,605	2,127	5,350	3,539,082
Corrections	5,595,280	968	5,014	5,601,262
County farm	535,757	-	-	535,757
Human services	7,765,173	-	10,361	7,775,534
Cooperative extension	423,825	-	-	423,825
Economic development	45,000	868,183	-	913,183
Nursing home	18,374,269	-	-	18,374,269
Capital outlay	594,496	28,082	-	622,578
<b>Debt service:</b>				
Principal	2,375,000	-	-	2,375,000
Interest	<u>783,835</u>	<u>-</u>	<u>-</u>	<u>783,835</u>
Total Expenditures	<u>45,496,889</u>	<u>899,375</u>	<u>23,403</u>	<u>46,419,667</u>
Change in Fund Balance	2,735,979	619	30,640	2,767,238
Fund Balance, at Beginning of Year, as reclassified	<u>10,360,776</u>	<u>2,965</u>	<u>43,456</u>	<u>10,407,197</u>
Fund Balance, at End of Year	<u>\$ 13,096,755</u>	<u>\$ 3,584</u>	<u>\$ 74,096</u>	<u>\$ 13,174,435</u>

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

**COUNTY OF GRAFTON, NEW HAMPSHIRE**

**Reconciliation of the Statement of Revenues, Expenditures, and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended June 30, 2021**

**Net change in fund balances – governmental funds** \$ 2,767,238

Governmental funds report capital asset purchases as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay	534,612
Net effect on disposal of assets	(16,576)
Depreciation	(1,656,564)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:

Repayments of general obligation bonds	2,375,000
Amortization of bond premium	184,581
Amortization of loss on bond refunding	(149,868)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Change in compensated absences	(23,892)
Change in net pension liability and related deferred outflows and inflows	(2,206,369)
Change in net OPEB liability and related deferred outflows and inflows	(4,743,943)
Change in accrued interest on bonds payable	41,929
<b>Change in net position – governmental activities</b>	<b>\$ (2,893,852)</b>

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

**COUNTY OF GRAFTON, NEW HAMPSHIRE**

**Fiduciary Funds  
Statement of Fiduciary Net Position  
June 30, 2021**

	<u>Custodial Funds</u>
<b>Assets</b>	
Cash and short-term investments	\$ 81,744
Due from primary government	<u>1,614,306</u>
Total Assets	1,696,050
<b>Liabilities</b>	
Due to State of New Hampshire	<u>1,614,306</u>
Total Liabilities	<u>1,614,306</u>
<b>Net Position</b>	
Restricted for individuals, organizations, and other governments	<u>81,744</u>
Total Net Position	<u>\$ 81,744</u>

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

**COUNTY OF GRAFTON, NEW HAMPSHIRE**

**Fiduciary Funds  
Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2021**

	<u>Custodial Funds</u>
<b>Additions</b>	
Taxes collected for State of New Hampshire	\$ 17,145,307
Funds collected for residents and inmates	646,306
Interest income	<u>42</u>
<b>Total Additions</b>	<b>17,791,655</b>
<b>Deductions</b>	
Payment of taxes collected to State of New Hampshire	17,145,307
Payments on behalf of residents and inmates	<u>648,290</u>
<b>Total Deductions</b>	<b><u>17,793,597</u></b>
<b>Net Decrease</b>	<b>(1,942)</b>
<b>Net Position</b>	
Beginning of year	<u>83,686</u>
End of year	<b><u>\$ 81,744</u></b>

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

## COUNTY OF GRAFTON, NEW HAMPSHIRE

### Notes to Financial Statements

#### 1. Summary of Significant Accounting Policies

The accounting policies of the County of Grafton, New Hampshire (the County) conform to Generally Accepted Accounting principles (GAAP) as applicable to governmental units. The following is a summary of significant accounting policies:

##### ***Reporting Entity***

The County is a municipal corporation governed by an elected Board of Commissioners. As required by GAAP, these financial statements present the County and applicable component units for which the County is considered to be financially accountable. In fiscal year 2021, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

##### ***Government-Wide and Fund Financial Statements***

###### ***Government-Wide Financial Statements***

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the County. The effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

###### ***Fund Financial Statements***

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter is excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

##### ***Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

###### ***Government-Wide Financial Statements***

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility

requirements imposed by the provider have been met. The effect of interfund activity has been eliminated from the government-wide financial statements.

#### ***Fund Financial Statements***

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Generally, all other revenue items are considered to be measurable and available only when cash is received by the County. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures, such as debt service, compensated absences, claims and judgments, and pension and OPEB costs are recorded as expenditures only when payment is due.

The County reports the following major governmental funds:

- The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.
- The *Grants Fund* accounts for the County's state and federal grant programs.

The fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

The County reports the following fiduciary funds:

- The *Custodial Funds* account for fiduciary assets held by the County in a custodial capacity as an agent on behalf of others and are not required to be reported elsewhere on the financial statements. Custodial funds include taxes and fees collected on behalf of other governments, as well as inmate and nursing home resident funds.

#### ***Cash and Investments***

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue and fiduciary funds segregate cash, and investment earnings become a part of those funds. Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, savings accounts, and money market accounts.

Generally, a cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the governmental fund financial statements under the caption "cash and short-term investments".

The County invests in the New Hampshire Public Deposit Investment Pool (NHDIP), an external investment pool managed by the State Banking Commission. The portfolio meets the requirements of GASB Statement No. 79, *Certain External Investments and Pools and Pool Participants*, and investments are recorded at amortized cost.

***Interfund Receivables and Payables***

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due from/to other funds". Any residual balances outstanding between governmental activities and fiduciary funds are reported in the government-wide financial statements as "payable to external parties".

***Inventory***

Inventory is valued at cost using the first-in/first-out (FIFO) method. Inventory includes dietary, housekeeping, and supplies for use at the nursing home, maintenance supplies, and corrections supplies.

***Capital Assets***

Capital assets, which include land, land improvements, buildings and improvements, equipment and vehicles, and construction in progress, are reported in the government-wide financial statements. Capital assets are defined by the County as assets with a grouped cost of more than \$500 for assets acquired for use in the Nursing Home, and \$5,000 for all other assets, and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land improvements	20
Buildings and improvements	20 - 40
Equipment and vehicles	3 - 20

***Compensated Absences***

It is the County's policy to permit certain employees to accumulate earned but unused vacation and sick pay benefits. All vested vacation and sick pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.



### ***Long-Term Obligations***

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

### ***Fund Equity***

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

### ***Fund Balance***

Generally, fund balance represents the difference between current assets/deferred outflows and current liabilities/deferred inflows. The County reserves portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods. The General Fund is the only fund that reports a positive unassigned fund balance.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the County uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

### ***Net Position***

Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

### ***Fund Balance Policy***

There is no rule or law in New Hampshire that governs the level of fund balance for counties. However, by looking at other guidelines that exist and by comparing the County to other counties in the State and in other states, the County arrived at a policy that fits the County's needs and standards:

- 1) The NH Department of Revenue Administration recommends that municipalities maintain a fund balance that represents between 5% and 10% of its total annual appropriations, including municipal, school, and county obligations.
- 2) The Government Finance Officer Association recommends as a best practice that "general-purpose governments, regardless of size, maintain unrestricted fund balance in their General Fund of no less than two months of regular General Fund operating revenues or

regular General Fund operating expenditures. Furthermore, a government's particular situation often may require a level of unrestricted fund balance in the General Fund significantly in excess of this recommended minimum level. In any case, such measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the General Fund at any one time". Two months of operating revenues for operations funded by the General Fund for the County is approximately \$7.6 million, which is about 16% of budgeted appropriations.

Through this fund balance policy, the County will endeavor to achieve and maintain an unassigned fund balance that is between 8% and 16% of its annual budgeted appropriations, which represents one to two months of operations.

#### ***Use of Estimates***

The preparation of basic financial statements in conformity with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

## **2. Stewardship, Compliance, and Accountability**

#### ***Budgetary Information***

The County follows the following procedures for establishing the budgetary data reflected in the basic financial statements:

- Prior to May 1st, County departments submit to the County Commissioners a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.
- Hearings are conducted by the County Commissioners prior to the County's budget meeting to discuss the proposed budget.
- The budget is legally enacted by the County Delegation prior to September 1st.
- Appropriations for certain projects and specific items not fully expended at fiscal year end are carried forward as continued appropriations to the new fiscal year in which they supplement the appropriations of that year.
- The budgets for all departments and operations of the County are prepared under the direction of the County Commissioners. Original appropriations are acted upon by the County Delegation vote.
- A copy of the budget is published in the Annual Report of the County of Grafton, New Hampshire.

During the fiscal year, appropriations may be transferred between line items, but total expenditures may not exceed the total approved budget.

**3. Deposits and Investments**

State statutes (RSA 29:1 II) place certain limitation on the nature of deposits and investments available to the County. Deposits may be made in the New Hampshire Deposit Investment Pool (NHPDIP), in NH banks or banks outside the State if such banks pledge and deliver to a third-party custodial bank with various collateralized security, in accordance with RSA 383:22.

***Custodial Credit Risk – Deposits***

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have formal deposit policies related to custodial credit risk of deposits.

As of June 30, 2021, approximately \$1.7 million of the County's bank balance was exposed to custodial credit risk as uninsured or uncollateralized, and approximately \$12.9 million was collateralized by securities held by the pledging financial institution's trust department or agent, but not in the County's name.

**4. Restricted Cash**

Restricted cash represents cash and cash equivalents where use is limited by legal requirements. Within the General Fund, the restricted cash amount of \$434,877 is composed of amounts from the Nursing Home Capital Reserve, the Registry of Deeds Surcharge Fund, the Dispatch Capital Reserve, and the Pandemic Fund.

**5. Allowance for Doubtful Accounts and Contractual Allowances**

The allowance for doubtful accounts for Nursing Home receivables has been estimated at approximately \$55,000 at June 30, 2021. Nursing Home receivables are also reported net of contractual allowances.

**6. Interfund Accounts – Receivables and Payables**

Although self-balancing funds are maintained, most transactions flow through the General Fund. In order to obtain accountability for each fund, interfund receivable and payable

accounts must be utilized. The following is a summary of interfund receivable and payable accounts:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Governmental Funds:		
General Fund	\$ -	\$ 1,614,306
Fiduciary Funds:		
Custodial Funds	<u>1,614,306</u>	<u>-</u>
Total	<u>\$ 1,614,306</u>	<u>\$ 1,614,306</u>

## 7. Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Land improvements	\$ 2,921	\$ -	\$ -	\$ 2,921
Buildings and improvements	57,324	5	-	57,329
Equipment and vehicles	<u>4,863</u>	<u>414</u>	<u>(281)</u>	<u>4,996</u>
Total capital assets, being depreciated	65,108	419	(281)	65,246
Less accumulated depreciation for:				
Land improvements	(1,183)	(50)	-	(1,233)
Buildings and improvements	(15,502)	(1,220)	-	(16,722)
Equipment and vehicles	<u>(3,237)</u>	<u>(387)</u>	<u>265</u>	<u>(3,359)</u>
Total accumulated depreciation	<u>(19,922)</u>	<u>(1,657)</u>	<u>265</u>	<u>(21,314)</u>
Total capital assets, being depreciated, net	45,186	(1,238)	(16)	43,932
Capital assets, not being depreciated:				
Land	214	-	-	214
Construction in progress	<u>-</u>	<u>116</u>	<u>-</u>	<u>116</u>
Total capital assets, not being depreciated	<u>214</u>	<u>116</u>	<u>-</u>	<u>330</u>
Governmental activities capital assets, net	<u>\$ 45,400</u>	<u>\$ (1,122)</u>	<u>\$ (16)</u>	<u>\$ 44,262</u>

Depreciation expense was charged to functions of the County as follows (in thousands):

General government	\$	320
Public safety		219
Corrections		684
County farm		60
Nursing home		<u>374</u>
Total depreciation expense	\$	<u>1,657</u>

**8. Deferred Outflows of Resources**

Deferred outflows of resources represent the consumption of net position by the County that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pension and OPEB, in accordance with GASB Statements No. 68 and No. 75, are more fully discussed in the corresponding pension and OPEB notes. Other deferred outflows of resources consist of loss on bond refunding.

**9. Tax Anticipation Notes Payable**

At June 30, 2021, the County had no anticipation lines of credit available. The following summarizes tax anticipation notes payable activity during fiscal year 2021:

<u>Issue Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Balance Beginning of Year</u>	<u>Advances</u>	<u>Repayments</u>	<u>Balance End of Year</u>
\$ 5,000,000	10/22/20	12/31/20	0.48%	\$ -	\$ 750,000	\$ (750,000)	\$ -
		Total		\$ -	\$ 750,000	\$ (750,000)	\$ -

10. Long-Term Obligations

**General Obligation Bonds**

The County issues general obligation bonds (including direct placements) and direct borrowings to provide funds for the acquisition and construction of major capital facilities. General obligation bonds and direct borrowings currently outstanding are as follows:

<u>Governmental Activities</u>	<u>Original Issue</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/21</u>
General Obligation Bonds – public offerings:				
Nursing Home additions and renovations	\$ 14,500,000	09/01/23	3.0 - 4.3%	\$ 1,450,000
Jail construction - 2011	\$ 15,500,000	01/01/22	4.0%	775,000
2016 General obligation refunding bonds	\$ 16,180,000	07/01/31	2.5 - 5.0%	<u>16,180,000</u>
Total				\$ <u>18,405,000</u>

**Future Debt Service**

The annual payments to retire all general obligation public offering bonds outstanding as of June 30, 2021 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 2,345,000	\$ 695,588	\$ 3,040,588
2023	2,350,000	596,363	2,946,363
2024	1,620,000	524,000	2,144,000
2025	1,630,000	459,000	2,089,000
2026	1,635,000	393,700	2,028,700
2027-2031	8,050,000	1,094,000	9,144,000
2032	<u>775,000</u>	<u>15,500</u>	<u>790,500</u>
Total	\$ <u>18,405,000</u>	\$ <u>3,778,151</u>	\$ <u>22,183,151</u>

The General Fund has been designated as the source that will repay the general obligation bonds outstanding as of June 30, 2021.

**Changes in Long-Term Obligations**

During the year ended June 30, 2021, the following changes occurred in governmental activities long-term obligations (in thousands):

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending</u> <u>Balance</u>	<u>Less</u> <u>Current</u> <u>Portion</u>	<u>Equals</u> <u>Long-Term</u> <u>Portion</u>
Bonds payable:						
Public offerings	\$ 20,780	\$ -	\$ (2,375)	\$ 18,405	\$ (2,345)	\$ 16,060
Bond premium	2,215	-	(184)	2,031	(185)	1,846
Subtotal	22,995	-	(2,559)	20,436	(2,530)	17,906
Compensated absences	1,634	23	-	1,657	(1,159)	498
Net pension liability	24,158	6,943	-	31,101	-	31,101
Net OPEB liability	43,650	7,471	-	51,121	-	51,121
Totals	\$ 92,437	\$ 14,437	\$ (2,559)	\$ 104,315	\$ (3,689)	\$ 100,626

**Advance Refunding**

On October 14, 2016, the County issued general obligation bonds in the amount of \$16,180,000 with a variable interest rate ranging from 2.50% to 5.00% to advance refund \$16,500,000 of term bonds with an interest rate of 3.00% to 4.75%. The term bonds mature on December 1, 2030 and January 1, 2032 and are callable on December 1, 2020 and January 1, 2022, respectively. The general obligation bonds were issued at 3.00% and, after paying issuance costs of \$200,706, the net proceeds were \$18,948,719. The net proceeds from the issuance of the general obligation bonds were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the term bonds are called on December 1, 2020 and January 1, 2022, respectively. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds were removed from the County's financial statements.

As a result of the advance refunding, the County decreased its total debt service cash flow requirements by \$875,596, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$638,904.

Defeased debt still outstanding at June 30, 2021 is \$7,750,000.

**11. Deferred Inflows of Resources**

Deferred inflows of resources are the acquisition of net position by the County that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. Deferred inflows of resources related to pension and OPEB will be recognized as expense in future years and are more fully described in the corresponding pension and OPEB notes.

## 12. Governmental Funds – Fund Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The County has implemented GASB Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions.

The following types of fund balances are reported as of June 30, 2021:

### ***Nonspendable***

Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes General Fund reserves for prepaid expenditures and inventory.

### ***Restricted***

Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

### ***Committed***

Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision-making authority. This fund balance classification includes General Fund encumbrances for non-lapsing special article appropriations and reserve funds approved by the Delegation.

### ***Assigned***

Represents amounts that are constrained by the County's intent to use these resources for a specific purpose. This fund balance classification includes General Fund encumbrances that have been established by County departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period and surplus set aside to be used in the subsequent year's budget.

### ***Unassigned***

Represents amounts that are available to be spent in future periods and deficit funds.



The following is a breakdown of the County's fund balances at June 30, 2021:

	General Fund	Grants Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>				
Inventory	\$ 413,033	\$ -	\$ -	\$ 413,033
<b>Total Nonspendable</b>	<b>413,033</b>	<b>-</b>	<b>-</b>	<b>413,033</b>
<b>Restricted:</b>				
Deeds surcharge account	197,014	-	-	197,014
Grants	-	3,584	-	3,584
<b>Special revenue funds:</b>				
Sheriff's drug forfeiture	-	-	171	171
Jail commissary	-	-	38,176	38,176
Sheriff's technology account	-	-	463	463
Nursing home staff moral fund	-	-	2,595	2,595
IDN	-	-	4,639	4,639
Opioid settlement	-	-	28,052	28,052
<b>Total Restricted</b>	<b>197,014</b>	<b>3,584</b>	<b>74,096</b>	<b>274,694</b>
<b>Committed:</b>				
Nursing home reserve	162,250	-	-	162,250
Dispatch capital reserve	65,607	-	-	65,607
<b>Total Committed</b>	<b>227,857</b>	<b>-</b>	<b>-</b>	<b>227,857</b>
<b>Assigned:</b>				
Commissioner voted assignments	260,353	-	-	260,353
Use of fund balance in subsequent year budget	4,120,000	-	-	4,120,000
<b>Total Assigned</b>	<b>4,380,353</b>	<b>-</b>	<b>-</b>	<b>4,380,353</b>
<b>Unassigned:</b>				
Remaining fund balance	7,878,498	-	-	7,878,498
<b>Total Unassigned</b>	<b>7,878,498</b>	<b>-</b>	<b>-</b>	<b>7,878,498</b>
<b>Total Fund Balances</b>	<b>\$ 13,096,755</b>	<b>\$ 3,584</b>	<b>\$ 74,096</b>	<b>\$ 13,174,435</b>

**13. New Hampshire Retirement System - Pension (GASB 68)**

The County follows the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the State of New Hampshire Retirement System (NHRS).

**Plan Description**

Full-time employees participate in the New Hampshire Retirement System (NHRS), a cost-sharing, multiple-employer defined benefit contributory pension plan and trust established

in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan provides service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and are required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities, and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to Group I. Police officers and firefighters belong to Group II. All assets are held in a single trust and are available to each group. Additional information is disclosed in the NHRS annual report publicly available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

**Benefits Provided**

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service, and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012, the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service, as follows:

<u>Years of creditable service as of January 1, 2012</u>	<u>Minimum Age</u>	<u>Minimum Service</u>	<u>Benefit Multiplier</u>
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

**Contributions**

Plan members are required to contribute a percentage of their Earnable Compensation to the pension plan, for which the contribution rates are 7% for employees and teachers and 11.55% for police and 11.80% for fire. The County makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 10.88% to 26.43% of covered compensation. The County's contribution to NHRS for the year ended June 30, 2021 was \$2,173,506, which was equal to its annual required contribution.

**Summary of Significant Accounting Policies**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of NHRS and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2021, the County reported a liability of \$31,101,503 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At the most recent measurement date of June 30, 2020, the County's proportion was 0.48625342%, which was a decrease of 0.01581375% from its previous year proportion.

For the year ended June 30, 2021, the County recognized pension expense of \$4,383,346. In addition, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 839,891	\$ 333,941
Changes of assumptions	3,076,556	-
Differences between projected and actual earnings on pension plan investments	1,923,662	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	1,020,928
Contributions subsequent to the measurement date	<u>2,173,506</u>	<u>-</u>
Total	<u>\$ 8,013,615</u>	<u>\$ 1,354,869</u>

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in fiscal year 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in expense as follows:

<u>Year Ended June 30:</u>	
2022	\$ 629,881
2023	1,148,798
2024	1,407,908
2025	<u>1,298,653</u>
Total	\$ <u>4,485,240</u>

***Actuarial Assumptions***

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.00% per year
Wage inflation	2.75% per year (2.25% for teachers)
Salary increases	5.60% average, including inflation
Investment rate of return	6.75%, net of plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using scale MP-2019.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 - June 30, 2019.

Actuarial assumptions reflect benefit changes resulting from CH 340 laws of 2019 (HB616), which grants a one-time 1.5% COLA on the first \$50,000 of an annual pension benefit to members who retired on or before July 1, 2014, or any beneficiary of such member. The COLA will take effect on the retired member's first anniversary date of retirement occurring after July 1, 2020.

***Target Allocation***

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected

future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major class are summarized in the following table.

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Large Cap Equities	22.50 %	3.71%
Small/mid cap equities	<u>7.50</u>	4.15%
Total domestic equities	30.00	
Int'l equities (unhedged),	13.00	3.96%
Emerging int'l equities	<u>7.00</u>	6.20%
Total international equities	20.00	
Core bonds	9.00	0.42%
Global multi-sector fixed income	10.00	1.66%
Absolute return fixed income	<u>6.00</u>	0.92%
Total fixed income	25.00	
Private equity	10.00	7.71%
Private debt	<u>5.00</u>	4.81%
Total alternative investments	15.00	
Real estate	<u>10.00</u>	2.95%
Total	<u>100.00 %</u>	

**Discount Rate**

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

***Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents the County's proportionate share of the net pension liability calculated using the current discount rate of 6.75%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
\$ 40,263,789	\$ 31,101,503	\$ 23,614,703

***Pension Plan Fiduciary Net Position***

Detailed information about the pension plan's fiduciary net position is available in the separately issued NHRS financial report.

**14. Other Post-Employment Benefits – OPEB (GASB 75)**

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, replaces the requirements of Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB Statement No. 75 establishes standards for recognizing and measuring assets, liabilities, deferred outflows/inflows of resources, and expenditures related to other post-employment benefits (OPEB) liabilities and identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

***County OPEB Plan***

The following disclosures for the County's OPEB Plan are based on a measurement date of June 30, 2021.

***Plan Description***

The County provides post-employment healthcare benefits for retired employees through the County's plan. The County provides health insurance coverage through HealthTrust. The OPEB plan is not administered through a trust that meets the criteria in paragraph 4 of Statement 75. The OPEB plan does not issue a publicly available financial report.

***Benefits Provided***

The County provides medical and prescription drug insurance to its retirees and their covered dependents. All active employees who retire from the County and meet the eligibility criteria will receive these benefits.

*Plan Membership*

As of July 1, 2020, the actuarial valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	91
Active employees	<u>281</u>
Total	<u>372</u>

*Funding Policy*

The County's funding policy includes financing the implicit subsidy on a pay-as-you-go basis, as required by statute.

*Actuarial Assumptions and Other Inputs*

The total OPEB liability was determined by an actuarial valuation as of July 1, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	2.16%
Salary increases	2.00%
Inflation	2.50%
Healthcare cost trend rates:	
2020-2021 trend	3.30%
2021-2022 trend	7.00%
Ultimate trend	4.04%
Year ultimate trend is reached	2089
Retirees' share of benefit-related costs	0.00%
Participation rate	100%

The discount rate was based on the index provided by Bond Buyer 20-Bond General Obligation Index based on the 20-year AA municipal bond rate as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from County will be in accordance with the plan's funding policy. Based on these assumptions, the OPEB plan's fiduciary net position is projected to be insufficient to make all projected benefit payments of current members. Therefore, the 2.16% municipal bond rate was applied to all periods to determine the total OPEB liability.

Mortality rates were based on the SOA RP-2014 Total Dataset Mortality with Scale MP-2020 (Base Year 2006).

**Total OPEB Liability**

The County's total OPEB liability of \$49,615,485 was measured as of June 30, 2021 and was determined by an actuarial valuation as of July 1, 2020.

**Changes in the Total OPEB Liability**

The following summarizes the changes to the total OPEB liability for the past fiscal year:

Beginning of year balance	\$ 41,974,882
Changes:	
Service cost	2,712,557
Interest	999,581
Assumption changes	6,010,863
Difference between actual and expected experience	(1,335,284)
Benefit payments	<u>(747,114)</u>
Net changes	<u>7,640,603</u>
End of year balance	<u>\$ 49,615,485</u>

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
\$ 61,925,215	\$ 49,615,485	\$ 40,217,451

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
\$ 38,940,285	\$ 49,615,485	\$ 64,272,178



***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

For the year ended June 30, 2021, the County recognized OPEB expense of \$5,654,747. At June 30, 2021, the County reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,360,358	\$ 1,263,165
Changes in assumptions	<u>13,069,455</u>	
Total	<u>\$ 14,429,813</u>	<u>\$ 1,263,165</u>

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in expense as follows:

**Fiscal Year Ended June 30:**

2021	\$ 1,942,609
2022	1,942,609
2023	1,942,609
2024	1,942,609
2025	1,942,609
Thereafter	<u>3,453,603</u>
Total	<u>\$ 13,166,648</u>

***New Hampshire Retirement System Medical Subsidy Plan***

***Plan Description***

In addition to the County's OPEB plan discussed above, the County participates in the New Hampshire Retirement System's (NHRS) Medical Subsidy plan. The NHRS administers a cost-sharing, multiple-employer other post-employment benefit plan (OPEB Plan) for retiree health insurance subsidies. Benefit amounts and eligibility requirements are set by state law, and members are designated by type. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. Collectively they are referred to as the OPEB Plan.

NHRS issues publicly available financial reports that can be obtained in writing to them at 54 Regional Drive, Concord, New Hampshire 03301-8507 or from their website at <http://www.nhrs.org>.

***Benefits Provided.***

The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical subsidy is a payment made by NHRS to the former employer or their insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certifiably dependent children with a disability who are living in the household and being cared for by the retiree. Under specific conditions, the qualified beneficiaries of members who die while in service may also be eligible for the medical subsidy. The eligibility requirements for receiving OPEB Plan benefits differ for Group I and Group II members. The OPEB plan is closed to new entrants. The monthly Medical Subsidy rates are:

1 Person - \$375.56
2 Person - \$751.12
1 Person Medicare Supplement - \$236.84
2 Person Medicare Supplement - \$473.68

***Contributions***

Pursuant to RSA 100-A:16, III, and the biennial actuarial valuation, funding for the medical subsidy payment is via the employer contributions rates set forth by NHRS. Employer contributions required to cover that amount of cost not met by the members' contributions are determined by a biennial actuarial valuation by the NHRS actuary using the entry age normal funding method and are expressed as a percentage of gross payroll. The County contributed 0.29% of gross payroll for Group I employees, 1.81% of gross payroll for Group I teachers, and 3.66% and 3.66% of gross payroll for Group II fire and police department members, respectively. Employees are not required to contribute. The State Legislature has the authority to establish, amend, and discontinue the contribution requirements of the Medical Subsidy plan.

***Actuarial Assumptions and Other Inputs***

Actuarial assumptions are the same in the Retirement System footnote.

***Net OPEB Liability, Expense, and Deferred Outflows and Inflows***

The County's proportionate share of the net OPEB liability for the NHRS medical subsidy (net OPEB liability) as of the measurement date of June 30, 2020 was \$1,505,161 representing 0.34387249%.

For the year ended June 30, 2021, the County recognized an OPEB expense related to the NHRS medical subsidy of \$(4,886). At June 30, 2021, the County reported related deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 4,361
Net difference between projected and actual earnings on OPEB investments	5,632	-
Changes in proportion	-	20,817
Change in assumptions	9,678	-
Contributions subsequent to the measurement date	<u>167,090</u>	<u>-</u>
Total	<u>\$ 182,400</u>	<u>\$ 25,178</u>

The amount reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the fiscal year ending June 30, 2022.

Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended June 30:</u>	
2022	\$ (15,074)
2023	1,667
2024	1,987
2025	<u>1,552</u>
Total	<u>\$ (9,868)</u>

**Sensitivity of the Net NHRS Medical Subsidy OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
\$ 1,634,448	\$ 1,505,161	\$ 1,392,914

**Healthcare Cost Trend Rate**

Health care cost trend rates are not applicable given that the benefits are fixed stipends.

**Consolidation of Total/Net OPEB Liabilities and Related Deferred Outflows and Inflows**

The following consolidates the County's total OPEB liability and related deferred outflows/inflows, and the County's proportionate share of the NHRS medical subsidy net OPEB liability and related deferred outflows/inflows at June 30, 2021:

	<u>Total/Net OPEB Liability</u>	<u>Total Deferred Outflows of Resources</u>	<u>Total Deferred Inflows of Resources</u>	<u>Total OPEB Expense</u>
County OPEB Plan	\$ 49,615,485	\$ 14,429,813	\$ 1,263,165	\$ 5,654,747
Proportionate Share of NHRS Medical Subsidy Plan	<u>1,505,161</u>	<u>182,400</u>	<u>25,178</u>	<u>(4,886)</u>
Total	<u>\$ 51,120,646</u>	<u>\$ 14,612,213</u>	<u>\$ 1,288,343</u>	<u>-\$ 5,649,861</u>

**15. Change In Accounting Principle**

During fiscal year 2021, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. This required moving certain items previously recorded through a General Fund liability account to the newly established custodial fund that reports additions and deductions for these activities. No restatement of beginning net position/fund balance was required in either fund.

**16. Commitments and Contingencies**

**COVID-19**

The COVID-19 outbreak in the United States (and across the globe) has resulted in economic uncertainties. There is considerable uncertainty around the duration and scope of the economic disruption. The extent of the impact of COVID-19 on our operational and financial

performance will depend on certain developments, including the duration and spread of the outbreak, impact on individuals served by the County, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations is uncertain.

**Outstanding Legal Matters**

On an ongoing basis, there are typically pending legal matters in which the County is involved. The County's management is of the opinion that the potential future settlement of these matters would not materially affect its financial statements taken as a whole.

**Grants**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

**17. Beginning Fund Balance Reclassification**

The beginning (July 1, 2020) governmental funds fund balances of the County have been reclassified as follows:

	General Fund	Grants Fund	Nonmajor Governmental Funds	Total
As previously reported	\$ 10,360,776	\$ -	\$ 46,421	\$ 10,407,197
Reclassification of major funds	<u>-</u>	<u>2,965</u>	<u>(2,965)</u>	<u>-</u>
As reclassified	<u>\$ 10,360,776</u>	<u>\$ 2,965</u>	<u>\$ 43,456</u>	<u>\$ 10,407,197</u>

**18. Subsequent Events**

Management has evaluated subsequent events through December 27, 2021, which is the date the financial statements were available to be issued.

**19. New Pronouncements**

The Governmental Accounting Standards Board (GASB) has issued Statement No. 87 (GASB 87), *Leases*, effective for the County beginning with its fiscal year ending June 30, 2022. The objective of GASB 87 is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. GASB 87 increases the usefulness of governments' financial statements by requiring recognition of certain lease

assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB 87, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Management has evaluated the effect this standard will have on the financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Required Supplementary Information  
 General Fund  
 Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual  
 For the Year Ended June 30, 2021

	Budgeted Amounts				Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original Budget	From Prior Years' Budgets	Approved Transfers	Final Budget		
<b>Revenues</b>						
County taxes	\$ 26,972,548	\$ -	\$ -	\$ 26,972,548	\$ 26,972,548	\$ -
Nursing home	14,314,511	-	-	14,314,511	16,322,704	2,008,193
Charges for services	2,616,951	-	-	2,616,951	2,839,563	222,612
Intergovernmental	838,108	-	-	838,108	979,113	141,005
Investment Income	120,300	-	-	120,300	90,129	(30,171)
Miscellaneous	664,892	-	-	664,892	1,028,811	363,919
<b>Total Revenues</b>	<b>45,527,310</b>	<b>-</b>	<b>-</b>	<b>45,527,310</b>	<b>48,232,868</b>	<b>2,705,558</b>
<b>Expenditures</b>						
General government	5,704,532	26,779	9,352	5,740,663	5,472,649	268,014
Public safety	4,166,722	4,973	-	4,171,695	3,531,605	640,090
Corrections	6,244,486	10,487	-	6,254,973	5,595,280	659,693
County farm	597,521	-	-	597,521	535,757	61,764
Human services	8,324,977	99,194	(11,933)	8,412,238	7,765,173	647,065
Cooperative extension	427,145	-	-	427,145	423,825	3,320
Economic development	45,000	-	-	45,000	45,000	-
Nursing home	19,360,773	16,886	-	19,377,659	18,374,269	1,003,390
Capital outlay	352,772	35,487	7,433	395,692	347,058	48,634
Debt service:						
Principal	2,375,000	-	-	2,375,000	2,375,000	-
Interest	803,382	-	(4,852)	798,530	783,835	14,695
<b>Total Expenditures</b>	<b>48,402,310</b>	<b>193,806</b>	<b>-</b>	<b>48,596,116</b>	<b>45,249,451</b>	<b>3,346,665</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(2,875,000)</b>	<b>(193,806)</b>	<b>-</b>	<b>(3,068,806)</b>	<b>2,983,417</b>	<b>6,052,223</b>
<b>Other Financing Sources (Uses)</b>						
Use of fund balance - reduce taxes	3,000,000	-	-	3,000,000	3,000,000	-
Use of fund balance - prior year reserves	-	193,806	-	193,806	193,806	-
Transfer to reserve funds	(125,000)	-	-	(125,000)	(125,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>2,875,000</b>	<b>193,806</b>	<b>-</b>	<b>3,068,806</b>	<b>3,068,806</b>	<b>-</b>
<b>Overall Budgetary Excess (Deficiency)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,052,223</b>	<b>\$ 6,052,223</b>

See Independent Auditors' Report and Notes to the Required Supplementary Information.

**Notes to the Required Supplementary Information  
for General Fund Budget**

***Budgetary Basis***

The General Fund final appropriation appearing on the previous page represents the final amended budget after all line item transfers, use of prior year fund balance reserves, and supplemental appropriations.

***Budget/GAAP Reconciliation***

The budgetary data for the General Fund is based upon accounting principles that differ from Generally Accepted Accounting Principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the General Fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues, expenditures, and other financing sources (uses), to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
Revenues/Expenditures (GAAP Basis)	\$ 48,232,868	\$ 45,496,889
Reverse unbudgeted use of Deeds Surcharge restricted funds	-	(20,136)
Reverse unbudgeted use of reserve funds:		
Nursing Home Reserve	-	(82,805)
Dispatch Capital Reserve	-	(144,497)
Budgetary Basis	<u>\$ 48,232,868</u>	<u>\$ 45,249,451</u>



**COUNTY OF GRAFTON, NEW HAMPSHIRE**

Required Supplementary Information  
 Schedule of Proportionate Share of the Net Pension Liability  
 (Unaudited)

**New Hampshire Retirement System**

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll as of the Measurement Date</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
June 30, 2015	June 30, 2014	0.50926609%	\$ 19,115,739	\$ 12,936,696	147.76%	66.32%
June 30, 2016	June 30, 2015	0.51020249%	\$ 20,211,810	\$ 13,421,888	150.59%	65.47%
June 30, 2017	June 30, 2016	0.53418565%	\$ 28,405,831	\$ 14,276,178	198.97%	58.30%
June 30, 2018	June 30, 2017	0.52189510%	\$ 25,666,764	\$ 14,163,311	181.22%	62.66%
June 30, 2019	June 30, 2018	0.50164874%	\$ 24,155,402	\$ 14,935,882	161.73%	64.73%
June 30, 2020	June 30, 2019	0.50206717%	\$ 24,157,738	\$ 15,380,548	157.07%	65.59%
June 30, 2021	June 30, 2020	0.48625342%	\$ 31,101,503	\$ 15,511,621	200.50%	58.72%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

See notes to the financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**

Required Supplementary Information  
Schedule of Pension Contributions  
(Unaudited)

New Hampshire Retirement System

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions In Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll as of the Fiscal Year</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2015	June 30, 2015	\$ 1,652,177	\$ (1,652,177)	\$ -	\$ 13,421,888	12.31%
June 30, 2016	June 30, 2016	\$ 1,810,593	\$ (1,810,593)	\$ -	\$ 14,276,178	12.68%
June 30, 2017	June 30, 2017	\$ 2,023,429	\$ (2,023,429)	\$ -	\$ 14,163,311	14.29%
June 30, 2018	June 30, 2018	\$ 2,111,747	\$ (2,111,747)	\$ -	\$ 14,935,882	14.14%
June 30, 2019	June 30, 2019	\$ 2,173,964	\$ (2,173,964)	\$ -	\$ 15,380,548	14.13%
June 30, 2020	June 30, 2020	\$ 2,156,672	\$ (2,156,672)	\$ -	\$ 15,511,621	13.90%
June 30, 2021	June 30, 2021	\$ 2,173,506	\$ (2,173,506)	\$ -	\$ 15,775,817	13.78%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

See notes to the financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**

Required Supplementary Information  
Schedules of Proportionate Share and Contributions of the Net OPEB Liability  
(Unaudited)

**Schedule of Proportionate Share**

New Hampshire Retirement System Medical Subsidy						
<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net OPEB Liability</u>	<u>Proportionate Share of the Net OPEB Liability</u>	<u>Covered Payroll as of the Measurement Date</u>	<u>Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Net OPEB Liability</u>
June 30, 2018	June 30, 2017	0.26471197%	\$1,210,353	\$14,163,311	8.55%	7.91%
June 30, 2019	June 30, 2018	0.38184181%	\$1,748,247	\$14,935,882	11.71%	7.53%
June 30, 2020	June 30, 2019	0.38202119%	\$1,674,823	\$15,380,548	10.89%	7.75%
June 30, 2021	June 30, 2020	0.34387249%	\$1,505,161	\$15,511,621	9.70%	7.74%

**Schedule of Contributions**

New Hampshire Retirement System Medical Subsidy						
<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll as of the Fiscal Year</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2018	June 30, 2018	\$ 176,699	\$ (176,699)	\$ -	\$ 14,935,882	1.18%
June 30, 2019	June 30, 2019	\$ 183,257	\$ (183,257)	\$ -	\$ 15,380,548	1.19%
June 30, 2020	June 30, 2020	\$ 167,902	\$ (167,902)	\$ -	\$ 15,511,621	1.08%
June 30, 2021	June 30, 2021	\$ 167,090	\$ (167,090)	\$ -	\$ 15,775,817	1.06%

*Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.*

See notes to the financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**

Required Supplementary Information  
Schedules of Changes in the Total OPEB Liability  
(Unaudited),

County of Grafton, New Hampshire OPEB Plan

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability - beginning	\$ 41,974,882	\$ 39,145,915	\$ 26,486,918	\$ 18,405,319
Changes:				
Service cost	2,712,557	2,125,606	2,053,726	1,047,889
Interest	999,581	1,358,640	1,265,030	730,284
Changes of assumptions	6,010,863	-	8,019,825	4,140,723
Difference between actual and expected experience	(1,335,284)	-	1,953,536	-
Change in actuarial cost method	-	-	-	2,459,164
Benefit payments	<u>(747,114)</u>	<u>(655,279)</u>	<u>(633,120)</u>	<u>(296,461)</u>
Net change in total OPEB liability	<u>7,640,603</u>	<u>2,828,967</u>	<u>12,658,997</u>	<u>8,081,599</u>
Total OPEB liability - ending	\$ <u>49,615,485</u>	\$ <u>41,974,882</u>	\$ <u>39,145,915</u>	\$ <u>26,486,918</u>
Covered employee payroll	\$ 14,179,682	\$ 13,437,757	\$ 13,174,272	\$ 12,822,264
Total OPEB liability as a percentage of covered employee payroll	349.91%	312.37%	297.14%	206.57%

There are no assets accumulated in a trust that meet the criteria in paragraph 4 of Statement 75 to pay OPEB related benefits.

Does not include New Hampshire Retirement System Medical Subsidy.

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

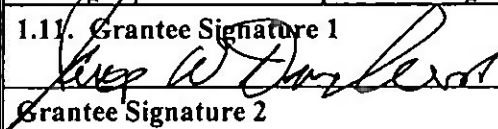
See notes to the financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.

GRANT AGREEMENT

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

1. Identification and Definitions.

<b>1.1. State Agency Name</b> New Hampshire Department of Justice		<b>1.2. State Agency Address</b> 33 Capitol Street, Concord, NH 03301	
<b>1.3. Grantee Name</b> Nashua Police Department		<b>1.4. Grantee Address</b> 28 Officer James Roche Drive Nashua, NH 03061	
<b>1.5. Grantee Phone #</b> (603) 594-3585	<b>1.6. Account Number</b> 02-20-20-201510- 5017-072-500574	<b>1.7. Completion Date</b> 12/31/2023	<b>1.8. Grant Limitation</b> \$ 58,000
<b>1.9. Grant Officer for State Agency</b> Kathleen Carr		<b>1.10. State Agency Telephone Number</b> (603) 271-1234	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
<b>1.11. Grantee Signature 1</b> 		<b>1.12. Name &amp; Title of Grantee Signor 1</b> Jim Donchess Mayor	
<b>Grantee Signature 2</b>		<b>Name &amp; Title of Grantee Signor 2</b>	
<b>Grantee Signature 3</b>		<b>Name &amp; Title of Grantee Signor 3</b>	
<b>1.13. State Agency Signature(s)</b> Kathleen Carr		<b>1.14. Name &amp; Title of State Agency Signor(s)</b> Kathleen Carr, Director of Administration	
<b>1.15. Approval by Attorney General (Form, Substance and Execution) (if G &amp; C approval required)</b> By: /s Christopher Bond Assistant Attorney General, On: 10/24/22			
<b>1.16. Approval by Governor and Council (if applicable)</b> By: On: / /			

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

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

Initials: JWD

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

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## EXHIBIT A

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

1. The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at [www.lep.gov](http://www.lep.gov).
2. The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at <http://www.doj.nh.gov/grants-management/civil-rights.htm> and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.
3. The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.
4. Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is \$650 per day or \$81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required. Prior approval requests require additional justification.
5. The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice (NHDOJ), that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the NHDOJ for the life of the subgrant without the express approval of the NH DOJ.

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

**7. 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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

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 an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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.

**8. Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide**

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated version that may be posted during the period of performance.

The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review

throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained,

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whichever is longer, pursuant to 2 C.F.R. 200.334, 200.337.

### **9. 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 subrecipient 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 subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ, must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding

### **10. Requirements related to System for Award Management and unique entity identifiers**

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 current information in SAM.

The subrecipient 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 the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers (UEI) are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

### **11. Employment eligibility verification for hiring under the award**

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

The details of the recipient's obligations under this condition are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Employment eligibility verification for hiring under award) and are incorporated by reference here.

### **12. 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 (as defined in 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) (as defined in 2 C.F.R. 200.1) within the

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scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130).

The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW 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 PM 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 GMU 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 GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

**13. Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ.

The details of the recipient's obligations under this condition are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Unreasonable restrictions on competition under the award; association with federal government) and are incorporated by reference here.

**14. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions>

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(Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

### **15. Determinations of suitability to interact with participating minors**

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

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions> (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

### **16. 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 on the OVW website at <https://www.justice.gov/ovw/conference-planning>.

### **17. OVW Training Guiding Principles**

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at <https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary>.

### **18. Effect of failure to address audit issues**

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient 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.

### **19. Potential imposition of additional requirements**

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

**20. 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.

**21. 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.

**22. 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."

**23. Restrictions on "lobbying" and policy development**

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them)

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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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance and may not proceed without the express prior written approval of NHDOJ.

**24. Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year**

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, for each fiscal year, are set out at <https://www.justice.gov/ovw/award-conditions> (Award Condition:

General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

**25. 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) online submission accessible via the OIG webpage at <https://oig.justice.gov/hotline/contact-grants.htm> (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at <http://www.usdoj.gov/oig>.

**26. 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

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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 subrecipient 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 subrecipient'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

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.

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

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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 subrecipient also must inform its employees, in writing (and in the predominant native language of the workforce), 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

### **28. 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.

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

If the recipient 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 subrecipient must disclose that fact and certain related information to OVW by email to [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@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 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.

### **30. Availability of general terms and conditions on OVW website**

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at <https://www.justice.gov/ovw/award-conditions>. These do not supersede any specific conditions in this award document.

### **31. Compliance with statutory and regulatory requirements**

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L.

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103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

### **32. Compliance with solicitation requirements**

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (<https://www.justice.gov/ovw/resources-and-faqs-grantees>). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

### **33. VAWA 2013 nondiscrimination condition**

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming.

The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

### **34. Misuse of award funds**

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

### **35. Limitation on use of funds to approved activities**

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

### **36. Non-supplantation**

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

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### **37. Confidentiality and information sharing**

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information.

The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at <https://www.justice.gov/ovw/resources-and-faqs-grantees>. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

### **38. Activities that compromise victim safety and recovery or undermine offender accountability**

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

### **39. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence**

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

### **40. Termination or suspension for cause**

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as

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applicable mutatis mutandis. The federal regulation providing uniform rules for termination of grants and cooperative agreements is 2 CFR 200.340.

### **41. Performance progress reports and final report submission**

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe.

Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

### **42. Subrecipient program income**

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs.

In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period.

Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

### **43. Subrecipient product monitoring**

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

### **44. Publications disclaimer for STOP Formula subrecipients**

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement:

Initials: 

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**EXHIBIT A**

"This project was supported by Subgrant No. \_\_\_\_\_ awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

**45. Copyrighted works**

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

**46. Consultant compensation rates**

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of \$81.25 per hour, not to exceed \$650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of \$81.25 per hour, not to exceed \$650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

**47. Ongoing compliance with statutory certifications**

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449

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## EXHIBIT A


(regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims).

Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

### **48. Requirements for subrecipients providing legal assistance**

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are:

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

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**EXHIBIT B**

**-SCOPE OF SERVICES-**

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for victims of sexual assault, domestic violence, dating violence, and stalking.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15<sup>th</sup> or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:  
NH Department of Justice  
Grants Management Unit  
33 Capitol Street  
Concord, NH 03301  
(603) 271-8091 or [travis.n.teeboom@doj.nh.gov](mailto:travis.n.teeboom@doj.nh.gov)


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EXHIBIT C

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.
  - 3a. The Subrecipient shall be awarded an amount not to exceed \$58,000 of the total Grant Limitation from Governor and Council approval or 1/1/2023, whichever is later, to 12/31/2023, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.
  - 3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to the end of the federal grant end date, not after. No extension is granted until approval is received by DOJ in writing.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, or after 12/31/2023, unless a grant extension is approved in writing by DOJ.

Initials: JWD  
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**EXHIBIT D**

**-EEO REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-**

I, Kevin Pucillo [responsible official], certify that

Nashua Police Department [Subrecipient] has completed the EEO reporting tool certification within the last two years at: [https://ojp.gov/about/ocr/faq\\_eoop.htm](https://ojp.gov/about/ocr/faq_eoop.htm) on 10/21/2021 [date]

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

**EEO Training Requirements for Subrecipients**

Kevin Pucillo [official that completed training] has completed

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

10/21/2021 [date]. The EEO training must be completed at least once every two years.

**DOJ Discrimination Complaint Process**

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

**Subrecipient Discrimination Complaint Process**

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

Initials: JWP

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**EXHIBIT D**

**Certified Standard Assurances**

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

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

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**EXHIBIT D**

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

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

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

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

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

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

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

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**EXHIBIT D**

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

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

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

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

Jim Donchess

Name of Authorized Signor



Signature

Mayor

Title of Authorized Signor

10/12/22

Date

**EXHIBIT E**

**-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 Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3)

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

**Supplanting and job retention**

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


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The Nashua Police Department (Subrecipient) certifies that any funds awarded through grant number **2023VAW11** 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 Nashua Police Department (Subrecipient) understands that supplanting violations may result in a range of penalties, including but not limited to suspension of future funds under this program, suspension or debarment from federal grants, recoupment of monies provided under this grant, and civil and/or criminal penalties.

Printed Name and Title of Authorized Signor: Jim Donchess

Signature:  Date: 10/12/22

Initials: 

Date: 10/12/22

**EXHIBIT F**

**NEW HAMPSHIRE DEPARTMENT OF JUSTICE**



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

Subrecipients should refer to the regulations cited below to determine the certification to which they are required to attest. Subrecipients 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 Subrecipient 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 Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Subrecipient'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 Subrecipient 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 Subrecipient 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**

Initials: JAD  
Date: 10/12/22

**EXHIBIT F**

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient certifies, 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 Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Subrecipient 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 Subrecipient also must disclose such felony criminal conviction in writing to the Department (for OJP Subrecipients, to OJP at [Ojpcompliancereporting@usdoj.gov](mailto:Ojpcompliancereporting@usdoj.gov); for OVW Subrecipients, to OVW at [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@usdoj.gov); or for COPS Subrecipients, to COPS at [AskCOPSRC@usdoj.gov](mailto:AskCOPSRC@usdoj.gov)), unless such disclosure has already been made.

**3. FEDERAL TAXES**

A. If the Subrecipient 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

Initials:                       
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**EXHIBIT F**

(2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP

Subrecipients, to OJP at [Ojpcompliancereporting@usdoj.gov](mailto:Ojpcompliancereporting@usdoj.gov); for OVW Subrecipients, to OVW at [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@usdoj.gov); or for COPS Subrecipients, to COPS at [AskCOPSRC@usdoj.gov](mailto:AskCOPSRC@usdoj.gov)).

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

**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 Subrecipient 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 Subrecipient's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(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;

Initials:                     

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**EXHIBIT F**

(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;

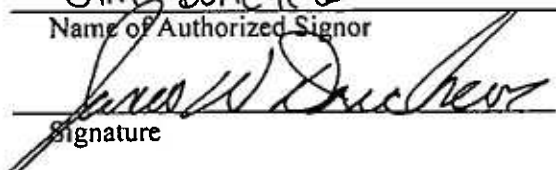
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(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.

<u>Jim Donchess</u> Name of Authorized Signor	<u>Mayor</u> Title of Authorized Signor
<u></u> Signature	<u>10/12/2022</u> Date
<u>City of Nashua 229 Main St. Nashua, NH 03061</u> Name and Address of Agency	



**EXHIBIT G**

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

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

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

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

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

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

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

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Date: 10/12/22

**EXHIBIT G**  
Certification

James W. Donohoe  
Name of Authorized Signor

Mayor  
Title of Authorized Signor

James W. Donohoe  
Signature

10/13/22  
Date

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

1. The Unique Entity ID (SAM) number for your entity is:

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

NO  YES

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

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

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

NO  YES

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

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

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

Initials: JWD  
Date: 10/12/22

**EXHIBIT G**  
Certification

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

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

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

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

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

Initials: *JWR*

Date: 10/12/22

**EXHIBIT H**

U.S. Department of Justice  
*Office on Violence Against Women*



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

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

**(A) In general**

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

**(B) Nondisclosure**

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

(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or

(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

Initials: JWE

Date: 10/12/22

## EXHIBIT H

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

### **(C) Release**

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

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

### **(D) Information sharing**

(i) Grantees and subgrantees may share—

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

(ii) In no circumstances may—

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

### **(E) Statutorily mandated reports of abuse or neglect**

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

### **(F) Oversight**

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

### **(G) Confidentiality assessment and assurances**

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

Initials: JWD

Date: 10/12/22

EXHIBIT H

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

James Donchess Mayor  
Typed Name of Authorized Representative Title

Telephone Number 603-589-3260

[Signature] 10/12/22  
Signature of Authorized Representative Date Signed

City of Nashua  
Agency Name

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

**CERTIFICATION OF MUNICIPALITY**

I, Daniel Healey, City Clerk of the City of Nashua, County of Hillsborough, State of New Hampshire, do hereby certify that:

1. I am the duly appointed City Clerk for the City of Nashua, NH;
2. I maintain and have custody of and am familiar with the seal and minute books of the municipality;
3. I am authorized to issue certificates with respect to the contents of such books and to affix such seal to such certificate;
4. That James W. Donchess was elected Mayor, by the voters of the City of Nashua, at the Municipal Election held on November 5, 2019;
5. The attached is a true copy of City Charter Section 45 which identifies the Mayor as the chief administrative officer and head of the administrative branch of city government. As such, the mayor supervises the administrative affairs of the city, carries out the policies enacted by the Board of Aldermen, and performs those duties prescribed by resolution or ordinance of the Board of Aldermen.
6. The foregoing charter provision, approved by the voters of Nashua, is in full force and effect, unamended, as of the date hereof; and
7. The following persons lawfully occupy the office(s) indicated below:  
James W. Donchess, Mayor  
Steven Bolton, Corporation Counsel  
John Griffin, Chief Financial Officer/Tax Collector/Treasurer  
Daniel Healey, City Clerk

IN WITNESS WHEREOF, I have hereunto set my hand as the City Clerk of the Municipality this 6th day of October, 2022.


Attest:

  
\_\_\_\_\_  
Daniel Healey, City Clerk

STATE OF NEW HAMPSHIRE  
COUNTY OF HILLSBOROUGH

On this 6th day of October 2022, before the undersigned officer personally appeared the person identified in the foregoing certificate, known to me, to be the City Clerk of the municipality identified in the foregoing certificate, and acknowledged that she executed the foregoing certificate.

In witness whereof I have hereunto set my hand and official seal.

  
\_\_\_\_\_  
Notary Public Justice of the Peace

**§ 45. [Mayor, general duties; administrative assistant, compensation]**

The mayor shall be the chief administrative officer and the head of the administrative branch of the city government. He shall supervise the administrative affairs of the city and shall carry out the policies enacted by the board of aldermen. He shall enforce the ordinances of the city, this charter, and all general laws applicable to the city. He shall keep the board of aldermen informed of the condition and needs of the city and shall make such reports and recommendations as he may deem advisable, and perform such other duties as may be prescribed by this charter or required of him by ordinance or resolution of the board of aldermen, not inconsistent with this charter. He shall have and perform such other powers and duties not inconsistent with the provisions of this charter as now are or hereafter may be conferred or imposed upon him by municipal ordinance or upon mayors of cities by general law. The mayor shall nominate and the aldermen confirm an administrative assistant to the mayor who shall serve for an indefinite term and perform such duties and functions as the mayor shall designate. Said administrative assistant shall be chosen for his executive and administrative qualifications and need not be a resident of this state. He shall receive such compensation as may be set by ordinance.



Client#: 1664199

CITYNASH3

**ACORD**

**CERTIFICATE OF LIABILITY INSURANCE**

DATE (MM/DD/YYYY)

10/12/2022

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

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

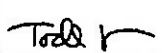
<b>PRODUCER</b> USI Insurance Services LLC 12 Gill Street Suite 5500 Woburn, MA 01801 855 874-0123	<b>CONTACT NAME:</b> Maria Nixon <b>PHONE (A/C, No, Ext):</b> 855 874-0123 <b>FAX (A/C, No):</b> 781-376-5035 <b>E-MAIL ADDRESS:</b> Maria.Nixon@usi.com													
	<table border="1"> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> <tr> <td>INSURER A: American Alternative Insurance Corp</td> <td>19720</td> </tr> <tr> <td>INSURER B: Safety National Casualty Corp</td> <td>15105</td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: American Alternative Insurance Corp	19720	INSURER B: Safety National Casualty Corp	15105	INSURER C:		INSURER D:		INSURER E:		INSURER F:
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<b>INSURED</b> City of Nashua Risk Management Department 229 Main Street Nashua, NH 03061														

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR HYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			N1A2RL000000516	07/01/2022	07/01/2023	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG \$ RETENTION \$300,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY			N1A2RL000000516	07/01/2022	07/01/2023	COMBINED SINGLE LIMIT (Ea accident) \$2,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ RETENTION \$300,000
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			N1A2UM000000516	07/01/2022	07/01/2023	EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000 \$
B	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/A	SP4065115	07/01/2022	07/01/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000

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

<b>CERTIFICATE HOLDER</b> NH Department of Justice 33 Capitol Street Concord, NH 03301	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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**DETECTIVE BUREAU**  
**Special Investigation Division**  
**Domestic Violence Specialist**

**GENERAL DUTIES AND RESPONSIBILITIES:**

Under the direct supervision of the Detective Bureau Commander, the Domestic Violence Specialist is responsible for the early intervention in domestic violence, sexual assault, and stalking complaint cases.

**SPECIFIC DUTIES AND RESPONSIBILITIES:**

1. Develop and implement an early intervention strategy for domestic violence, sexual assault, and stalking complaint cases;
2. Provide referral services to direct victims to social service agencies that may render primary needs assistance;
3. Coordinate protective measures with other agencies if the victim/witness lives or works outside of Nashua;
4. Endeavor to make timely notification to the victim/witness advocate of serious crimes concerning the status of the suspect.
5. Evaluate and review all domestic violence cases, and if appropriate, contact victim and contact periodically thereafter whenever the impact of a crime has been unusually severe in order to determine if additional assistance is required;
6. Assist SID Detectives in furthering felony level domestic violence, sexual assault, stalking, or other abuse investigations.
7. Provide training to department personnel to include Dispatchers and Communications Technicians and outside support groups or agencies regarding the police role as requested or required;
8. Conduct proactive seminars in conjunction with area support agencies in order to provide potential victims with victim prevention information;
9. Identify repeat cases of domestic abuse and intervene through referral or prosecution to prevent future domestic abuse;
10. Perform other such duties as designated by the Chief of Police or his designee.

**MINIMUM QUALIFICATIONS:**

1. Must be a certified police officer as described in RSA 105-A for minimum of four (4) years;
2. Must possess the ability to develop a knowledge of public speaking techniques;
3. Must possess strong interview and communications skills;
4. Understanding of domestic violence issues and ability to work with victims;
5. Meeting other such requirements as determined by the Chief of Police or his designee.

**DETECTIVE BUREAU**  
**Special Investigation Division**  
**Victim/Witness Advocate - Civilian**

**GENERAL DUTIES AND RESPONSIBILITIES:**

Under the direct supervision of the Detective Bureau Commander or his designee, the Victim/Witness Advocate shall act as a liaison by arranging support services in domestic violence, sexual assault, and stalking complaint cases. The Victim/Witness Advocate shall assist the victim/witness by providing information and support throughout the criminal process in both felony and misdemeanor cases.

**SPECIFIC DUTIES AND RESPONSIBILITIES:**

1. Explain civil and criminal process to victims/witnesses of domestic violence, sexual assault, and stalking complaints as necessary;
2. Act as a liaison between the Department, the Attorney General's Office of Victim and Witness Assistance, area women's organizations and the victim/witness as required;
3. Provide referral services in order to direct victims and witnesses to those agencies that may render primary needs assistance;
4. Educate victims of the effects of domestic violence; provide information and support;
5. Coordinate protective measures with other agencies if the victim/witness lives or works outside of Nashua;
6. Endeavor to make timely notification to the victim/witness of serious crimes concerning the status of the suspect;
7. Assist in developing and implementing a visiting support program with area support services at the Nashua Police Department's Community Policing Centers;
8. Assisting Department personnel, the public and other departments/agencies with inquiries and requests as needed.
9. Initiating correspondence, etc., as required; maintaining various files/records.
10. Performing other such duties as designated by the Chief of Police or his designee.

**KNOWLEDGE, SKILLS, AND ABILITIES:**

In order to perform the above duties, the Victim/Witness Advocate, upon completion of basic on-the-job training, must possess and maintain the following knowledge, skills, and abilities:

1. Thorough knowledge of the operations and functions of the Legal Bureau;
2. Working knowledge of the departmental rules, regulations, standard operating procedures, directives, written policies, as they relate to the duties and responsibilities of the position;
3. Working knowledge of the pertinent RSA'S, court decisions, and rules of the court;
4. Ability to communicate effectively in oral and written form;
5. Ability to retrieve information from the department's computer system;

**ESSENTIAL JOB TASKS:**

Upon successful completion of basic on-the-job training, the employee must be able to demonstrate proficiency in the performance of the following essential job functions:

1. Communicates effectively and coherently by having adequate hearing to understand normal and loud conversations of one or more individuals in person, or to hear conversations over a telephone;

2. Effectively communicates with people by giving and receiving information and by preparing original and routine correspondence;
3. Possesses sufficient corrected vision to:
  - a. Read handwritten information contained on reports, court dockets, etc.;
  - b. Read information printed on various documents;
  - c. Read print on computer terminals.
5. Able to prioritize job duties;
6. Able to retrieve, file, and sort various documentation, files, and video tapes that are stored alphabetically, chronologically, or systematically in various 4-drawer files;
7. Able to open file drawers, desk drawers, or doors; pull file drawers open; push buttons to dial phone and gain access to intercom system, activate copying machine, fax machine or computer printers, and type on keyboards; turn pages; staple miscellaneous documentation; carry/hold documentation, books, cases, or binders.
8. Ability to endure verbal and mental abuse when confronted with the hostile views and opinions of suspects and other people encountered in an antagonistic environment; Ability to cope with stressful situations and to respond correctly by applying appropriate discretion and common sense;
9. Effectively communicate and act as a resource for the public for referral to other agencies/support groups;

**MINIMUM QUALIFICATIONS:**

1. Be of good moral character.
2. Possess a high school diploma (or certified equivalency) ;
3. Is dependable and demonstrates initiative; possess excellent written/oral communication skills; excellent typing skills; good organizational skills; computer experience preferred;
4. Pass a background investigation and criminal history check due to the confidentiality required of the position;
5. Must possess the personal traits of honesty, integrity, self discipline, and emotional stability.
6. Exercises good judgment and accept direction.
7. Ability to work effectively with the public when providing services;
8. Possess a working knowledge of the judicial system, State and Federal laws, pertinent court and hearing rules as they relate to the position;
9. Must possess and maintain the ability to regularly and predictably attend work.
10. Must successfully complete a minimum 6-month probationary period (up to a year).

# Daniel Kinnon

Law Enforcement Officer



## Work History

2016-08 - Current

### Law Enforcement Officer

*Nashua Police Department, Nashua, NH*

March 2022- Present **Special Investigations Division, Domestic Violence Unit**

August 2016 - March 2022 **Uniform Field Operations, Patrol**

- Was responsible for performing general police duties in protecting life and property
- Conducted criminal investigations
- Provided police enforcement services on 1st, 2nd, and 3rd shift

#### Specialty Units and Training Units

- Special Weapons and Tactics Unit (2019-Present)
- Honor Guard Unit (2018 - present)
- Mobile Field Force (2018-2022)
- Field Training Officer (2018-present)
- Civilian Response to Active Shooter Events (CRASE) Instructor (2022-present)

2022-05 - 2022-08

### Sales Associate

*Home Depot, Londonderry, NH*

- Sales associate in the garden department, loading dock, licensed to operate all machinery

2016-05 - 2016-08

### Intern

*Lawrence, MA Police Department, Lawrence, MA*

- Employed as an intern while learning hands-on training in patrol, dispatch, booking process, criminal statutes, and working the front desk under the supervision of Sergeant Michael Simard

# Milena Cuadra Seas



## Education

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### **Boston College**

Master of Laws, Human Rights Concentration - May 2020

### **FBI National Academy – University of Virginia**

Leadership and Administration in Criminal Justice - March 2016

### **Universidad Internacional de las Americas**

Law degree (Juris Doctor) - November 2015

### **Judicial Branch School**

Criminal Investigation Basic Training Academy - December 2012

### **Universidad Internacional de las Americas**

B.A. in International Relations - December 2007

## Languages

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Spanish – Full Proficiency Level 5

English – Full Proficiency Level 5

French – Professional Working Proficiency Level 3

American Sign Language – Elementary Proficiency Level 1 (currently studying)

## Professional Experience

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### **Victim/Witness Advocate**

#### **Nashua Police Department**

System-based advocate. Liaison between victims, prosecution, defense attorneys, law enforcement, and community-based advocates. Assisting victims in navigating criminal proceedings and providing a voice for them. Managing caseload for court proceeding as well as in-house logistics.

### **Paralegal II**

#### **New Hampshire Office of the Attorney General (Department of Justice) – March 2021 to October 2021**

Investigative paralegal. Drafting and preparing legal documents and filing with the State / County Courts. Managing large caseload and prioritizing tasks. Daily and constant communications with citizens and businesses regarding consumer complaints. Assessing complaints to determine violations, and possible investigations

### **Contract Interpreter and Consultant**

**January 2020 to Present**

Developing my own startup with freelancing interpreting services for different organizations and companies around the country. Facilitation of cultural breaking, document translation, interpretation and consultant services in a rich culturally diverse field.

### **Federal Court Interpreter (Immigration Court)**

**SOS International - Jan 2019 to Present**

Assisting Immigration Judges, respondents and attorneys during immigration hearings by providing consecutive and simultaneous interpretation from English to Spanish and Spanish to English in the courtroom.

### **Negotiator for International Academic Agreement**

**Boston College Law School: July to August 2019**

Liaised the Office of Graduate Legal Education and International Programs of the Boston College Law School with the Interamerican Court of Human Rights (IACHR) located in San Jose, Costa Rica to consolidate an academic agreement between the institutions. In Boston College as part of the Graduate Program with a Visiting Scholar, I initiated the execution of the agreement by developing Amicus Curiae for the IACHR with such success that the following semester a Human Rights Clinic was created as part of the curriculum, exclusively for the study of the Organization of American States, the Interamerican System of Human Rights, and for the submissions of different documents to the IACHR.

### **Immigration Law Paralegal**

**Abramson Immigration+Solutions PLLC: May 2018 to July 2019**

Facilitated assistance to lawyers and clients in regards of different legal situations, particularly immigration law. Drafted and prepared legal motions, prepared evidence packages along with USCIS forms for clients who were looking to receive legal immigrant status. Furthermore, I managed, organized and prioritized a wide array of cases on a weekly basis.

### **Director of International Relations**

**Organismo de Investigación Judicial (OIJ) / Judicial Investigation Bureau: 2015 to 2017**

Position created by the Director of the institution for the development and honing of a new institutional unit. Assigned as the International Relations Director, with the responsibility of coordinating training, cooperation agreements and joint operations for police agencies from around the world. I developed new policies and guided my agency when it came to making international based decisions. Prepared legal documents and communications for the leaders of OIJ and other government officials.

I oversaw all the international training, coordinated classes at the Academy, where I took care of the logistics of getting international professors to teach in our facilities as well as getting our students to take classes abroad. This responsibility allowed me to get deeply involved with teaching methods and preparing classes for students from all over the country. Moreover, I consolidated alliances with different academic institutions across the globe to enhance our academic curriculum and experience.

The position allowed me to create, execute, oversee, supervise and manage varied projects. I had to opportunity to assess the needs within the agency to create and make proposals for new national and international projects in alliance with different government institutions and with non-government institutions, such as the tourism bureau, safety, transportation, and hotel industry, among others.

Senior Liaison and Internationalization Officer, responsible for the global engagement of the Judicial School, international profile of the institution, forged partnerships, maintained and fostered existing relationships. Additionally, I oversaw drafting responses to documents for the United Nations (UN), Organization of American States (OAS), and Organization for Economic Cooperation and Development (OECD).

#### **INTERPOL Investigator**

##### **Organismo de Investigación Judicial (OIJ) / Judicial Investigation Bureau: 2011 to 2015**

Investigator at INTERPOL, with several responsibilities such as legal research and analysis, database search and addition, executed extraditions and located fugitives. Developed strong computer skills in data bases systems, preparation of reports, briefings and training. Developed strong communication skills by speaking with prosecutors, directors of other institutions, witnesses, suspects, other investigators, community partners and colleagues from all over the globe in a diverse cultural background environment. I led international investigations and international operations with different authorities on the national and international level. Additionally, I led the national task force against pharmaceutical crimes.

#### **Crime Scene Technician**

##### **Organismo de Investigación Judicial (OIJ) / Judicial Investigation Bureau: 2009 – 2011**

Experience in administration of a crime scene in the Unit of Evidence Recollection and Crime Scene Investigation, where I developed functions of a criminalist investigator through managing crime scenes and processing evidence with diligence and attention to details. Assisted and interviewed victims and citizens going through the system.

#### **Export and Logistics Executive**

##### **Irex de Costa Rica: January 2009 to October 2009**

Export logistics, customer service and account management for Central America and Caribbean customers. Expenses control, brand registration control and sanitary registration control. Travel expense payment control, requests of airline tickets and reservations.

#### **Administrative Assistant**

##### **Department of Economy of Costa Rica: August 2008 to December 2008**

Administrative assistant of the General Direction of Small and Medium Endeavor, where I was able to assist with small entrepreneurs on different government policies.

#### **Training and Certifications**

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##### **Certification: Race, Gender and Workplace Equity**

Catalyst Institutions

January 2021 to May 2021

##### **Terrorism and Counterterrorism**

University of Georgetown

October 2017 to March 2018

##### **Certification as Medical and Legal Interpreter**

Ascentria Care Alliance / Language Bank

July 2018



**Certification as a trainer for Rape Aggression Defense Systems**

RAD for instructors

January 2018

**Internet Drug Trafficking Workshop**

Organization of American States (OAS)

May 2015

**Trafficking in Illicit Goods and Counterfeiting Training and Operational Training**

INTERPOL

February 2015

**Organismo de Investigación Judicial**

Courses on:

- How to lead a quality public service.
- Psychologic harassment at work.
- Gender: A way to equality
- A quality public service.
- We are all equally different. Learning on diversity.
- NO to sexual harassment.
- Our values, a route to human plenitude

**Training for trainers**

INTERPOL

April 2014

**Detection Techniques in Human Traffic Situation**

Training Unit of the Public Prosecution

October 2011

**Effective Management of Crisis Situations**

Consultoría en Seguridad Integral SA

March 2010

**Diploma of the Organization of American States Model (MOEA)**

Universidad Nacional UNA

November 2008

**International Governability Seminar on an Integrated Workshop: Public Sphere on the International Affairs Frame of Work.**

Universidad de Costa Rica

May 2007

**United Nations Organization Model**

University for Peace

March 2007

**Honors**

---

2020- Mention of Amicus Brief work before the IACHR in Boston College Law Magazine

2016- Asked to be member of the United Nations peace treaty mission overseeing the agreement between the F.A.R.C. and the Colombian government.

2015- Named investigator of the year for INTERPOL.

2014 – Commendation from the United States Embassy in San Jose



**CITY OF NASHUA, NEW HAMPSHIRE**

Independent Auditors' Reports Pursuant  
to Government Auditing Standards  
and Uniform Guidance

For the Year Ended June 30, 2020

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**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**

**INDEPENDENT AUDITORS' REPORT**

To the Honorable Mayor and Board of Aldermen  
City of Nashua, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Nashua, New Hampshire (the City), as of and for the year ended June 30, 2020 (except for Pennichuck Corporation which is as of and for the year ended December 31, 2019), and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 25, 2021.

Our report includes a reference to other auditors who audited the financial statements of the Nashua Airport Authority and Pennichuck Corporation, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

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

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

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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 City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Melanson".

Merrimack, New Hampshire  
February 25, 2021



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND  
REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

**INDEPENDENT AUDITORS' REPORT**

To the Honorable Mayor and Board of Aldermen  
City of Nashua, New Hampshire

**Report on Compliance for Each Major Federal Program**

We have audited the City of Nashua, New Hampshire's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2020. The City's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

The City's basic financial statements include the operations of the Nashua Airport Authority and Pennichuck Corporation, both discretely presented component units, which expended \$1,172,877 and \$1,120,899 in Federal awards, respectively. These expenditures are not included in the City's Schedule of Expenditures of Federal Awards for the year ended June 30, 2020. Our audit, described below, did not include the operations of these entities because they were audited separately in accordance with the Uniform Guidance.

***Management's Responsibility***

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

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the City'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*

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*Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).* Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

***Opinion on Each Major Federal Program***

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

**Report on Internal Control Over Compliance**

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

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





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

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

#### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited 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 the of the City of Nashua, New Hampshire as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated February 25, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic 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 basic 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 basic financial statements or to the basic 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 basic financial statements as a whole.

A handwritten signature in black ink that reads "Melanson". The signature is written in a cursive, flowing style.

Merrimack, New Hampshire  
June 21, 2021

CITY OF NASHUA, NEW HAMPSHIRE

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2020

<i>Federal Agency</i>		Federal	Pass Through	Federal	Passed
Cluster	Pass-through Agency	CFDA	Identifying	Expenditures	Through to
Program Title		Number	Number		Subrecipient
<b>U.S. Department of Agriculture</b>					
Child Nutrition Cluster					
Passed Through the New Hampshire Department of Education					
	National School Lunch Program - Cash Assistance	10.555	Unknown	\$ 2,144,715	\$ -
	National School Lunch Program - Non-Cash Assistance	10.555	Unknown	154,899	-
Total Child Nutrition Cluster				2,299,614	-
Direct Federal Program					
	Farm to School Grant Program	10.575	N/A	34,981	-
Passed Through the New Hampshire Department of Education					
	Fresh Fruit and Vegetable Program	10.582	Unknown	119,126	-
Total U.S. Department of Agriculture				2,453,721	-
<b>U.S. Department of Commerce</b>					
Direct Federal Program					
	Economic Adjustment Assistance	11.307	N/A	617,613	-
Total U.S. Department of Commerce				617,613	-
<b>U.S. Department of Housing and Urban Development</b>					
CDBG - Entitlement Grants Cluster					
Direct Federal Program					
	Community Development Block Grants/Entitlement Grants	14.218	N/A	470,613	89,871
	COVID-19 - Community Development Block Grants/Entitlement Grants	14.218	N/A	175,212	-
Total CDBG - Entitlement Grants Cluster				645,825	89,871
Direct Federal Program					
	HOME Investment Partnerships Program	14.239	N/A	415,036	-
	Housing Opportunities for Persons with AIDS	14.241	N/A	462,850	-
	Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	N/A	913,434	-
Total U.S. Department of Housing and Urban Development				2,437,145	89,871
<b>U.S. Department of Interior</b>					
Passed Through the New Hampshire Department of Natural & Cultural Resources					
	Outdoor Recreation Acquisition, Development and Planning	15.916	33-00707 LWCF	161,444	-
Total U.S. Department of Interior				161,444	-

(continued)

The accompanying notes are an integral part of this schedule.

(continued)

**U.S. Department of Justice**

Passed Through the New Hampshire Attorney General's Office

Crime Victim Assistance/Discretionary Grants	16.582	2018-V3-GX-0086	2,458	-
Violence Against Women Formula Grants	16.588	2020VAW11	30,746	-
Violence Against Women Formula Grants	16.588	2019W063	28,962	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0081	8,028	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0717	16,151	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0435	790	-

Direct Federal Program

Bulletproof Vest Partnership Program	16.607	N/A	23,375	-
Equitable Sharing Program	16.922	N/A	116,879	-

Total U.S. Department of Justice

227,389

**U.S. Department of Transportation**

Highway Planning and Construction Cluster

Passed Through the New Hampshire Department of Transportation

Highway Planning and Construction	20.205	X-A001(236)	51,736	-
Highway Planning and Construction	20.205	X-A004(730)	69,495	-
Highway Planning and Construction	20.205	X-A004(400), #40429	50,784	-
Highway Planning and Construction	20.205	X-A004(543), #41049	915,318	-

Total Highway Planning and Construction Cluster

1,087,333

Federal Transit Cluster

Direct Federal Program

Federal Transit Formula Grants	20.507	N/A	1,097,090	-
COVID-19 - Federal Transit Formula Grants	20.507	N/A	731,722	-
COVID-19 - Federal Transit Formula Grants - CARES Act	20.507	N/A	354,941	-
Bus and Bus Facilities Formula Program	20.526	N/A	1,661,220	-

Total Federal Transit Cluster

3,844,973

Highway Safety Cluster

Passed Through the New Hampshire Department of Transportation

State and Community Highway Safety	20.600	19-02-04	7,045	-
State and Community Highway Safety	20.600	19-04-04	1,159	-
State and Community Highway Safety	20.600	20-02-04	2,670	-
State and Community Highway Safety	20.600	20-04-04	1,724	-
State and Community Highway Safety	20.600	20-07-04	1,572	-
National Priority Safety Programs	20.616	19-07-04	5,317	-

Total Highway Safety Cluster

19,487

Direct Federal Program

Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	N/A	104,134	-
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Total U.S. Department of Transportation

5,055,927

**U.S. Department of the Treasury**

Passed Through the New Hampshire Governor's Office for

Emergency Relief and Recovery

COVID-19 - Coronavirus Relief Fund - First Responder Stipends	21.019	Unknown	783,042	-
COVID-19 - Coronavirus Relief Fund - Municipal Aid	21.019	Unknown	191,250	-

Total U.S. Department of Treasury

974,292

(continued)

The accompanying notes are an integral part of this schedule.

(continued)

**Environmental Protection Agency**

**Clean Water State Revolving Funds Cluster**

Passed Through the New Hampshire Department of Environmental Services

Capitalization Grants for Clean Water State Revolving Funds	66.458	CS330001-17	301,396	-
Capitalization Grants for Clean Water State Revolving Funds	66.458	CS330001-18	2,584,774	-

<b>Total Clean Water State Revolving Funds Cluster</b>			<b>2,886,170</b>	-
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**Total Environmental Protection Agency**

**2,886,170**

**U.S. Department of Education**

**Special Education Cluster**

Passed Through the New Hampshire Department of Education

Special Education Grants to States	84.027	202517	2,826,105	-
Special Education Grants to States	84.027	202517	104,534	-
Special Education Grants to States	84.027	202517	482,924	-
COVID-19 - Special Education Grants to States	84.027	202517	24,712	-
Special Education Preschool Grants	84.173	202517	88,850	-
Special Education Preschool Grants	84.173	202517	17,512	-
Special Education Preschool Grants	84.173	20204932	13,341	-

<b>Total Special Education Cluster</b>			<b>3,557,978</b>	-
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Passed Through the New Hampshire Department of Education

Adult Education - Basic Grants to States	84.002	20204320	110,831	-
Title I Grants to Local Educational Agencies	84.010	20200203	3,761,575	-
Title I Grants to Local Educational Agencies	84.010	20200203	399,489	-
Title I Grants to Local Educational Agencies	84.010	20200203	93,666	-
Title I Grants to Local Educational Agencies	84.010	20200459	42,032	-
Career and Technical Education - Basic Grants to States	84.048	20203195	4,377	-
Career and Technical Education - Basic Grants to States	84.048	20203195	36,150	-
Career and Technical Education - Basic Grants to States	84.048	20203146	7,074	-
Career and Technical Education - Basic Grants to States	84.048	20203129	322,397	-
Career and Technical Education - Basic Grants to States	84.048	20203129	53,135	-
Career and Technical Education - Basic Grants to States	84.048	20203145	8,776	-
Career and Technical Education - Basic Grants to States	84.048	20203195	203	-
Twenty-First Century Community Learning Centers	84.287	20200028	389,609	-
Twenty-First Century Community Learning Centers	84.287	20200684	2,076	-
Twenty-First Century Community Learning Centers	84.287	20200684	173,218	-
English Language Acquisition State Grants	84.365	20200291	55,376	-
English Language Acquisition State Grants	84.365	20200291	59,994	-
English Language Acquisition State Grants	84.365	20200291	6,890	-
English Language Acquisition State Grants	84.365	20200291	90,182	-
English Language Acquisition State Grants	84.365	20200724	1,601	-
Supporting Effective Instruction State Grants	84.367	20200167	9,286	-
Supporting Effective Instruction State Grants	84.367	20200167	44,211	-
Supporting Effective Instruction State Grants	84.367	20200167	601,597	-
School Improvement Grants	84.377	Unknown	21,679	-
School Improvement Grants	84.377	Unknown	59,195	-
Student Support and Academic Enrichment Program	84.424	20200597	215,098	-

<b>Total U.S. Department of Education</b>			<b>10,127,695</b>	-
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**U.S. Department of Health and Human Services**

**Aging Cluster**

Passed Through the New Hampshire Department of Health and Human Services

Special Programs for the Aging Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	Unknown	79,195	-
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<b>Total Aging Cluster</b>			<b>79,195</b>	-
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(continued)

The accompanying notes are an integral part of this schedule.

(continued)

<b>Passed Through the New Hampshire Department of Health and Human Services</b>				
Public Health Emergency Preparedness	93.069	010-090-7545-102-500731	71,036	-
Environmental Public Health and Emergency Response	93.070	Unknown	3,616	-
Community Health Access Network (CHAN) - Asthma Home Visiting	93.070	19-20:NHD-01	12,252	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	010-090-7545-102-500731	69,941	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	010-090-5170-102-500731	31,884	-
Immunization Cooperative Agreements	93.268	NH23IP922595	57,718	-
Child Lead Poisoning Prevention Surveillance Financed in Part by Prevention and Public Health (PPHF) Program	93.753	NUE1EHO01271	18,721	-
Child Lead Poisoning Prevention Surveillance Financed in Part by Prevention and Public Health (PPHF) Program	93.753	Unknown	2,828	-
Preventive Health and Health Services Block Grant Funded Solely with Prevention and Public Health Funds (PPHF)	93.758	010-092-3380-102-500731	13,019	-
Preventive Health and Health Services Block Grant Funded Solely with Prevention and Public Health Funds (PPHF)	93.758	010-090-8011-102-500731	13,422	-
Medical Assistance Program	93.778	Unknown	11,369	-
National Bioterrorism Hospital Preparedness Program	93.889	010-090-2239-102-500731	9,543	-
HIV Prevention Activities Health Department Based	93.940	NH62PS924538	74,479	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	010-092-3380-102-500731	94,700	-
Preventive Health Services Sexually Transmitted Diseases Control Grants	93.977	NH25PS004339	15,307	-
<b>Total U.S. Department of Health and Human Services</b>			<b>579,030</b>	-
<b>U.S. Department of Homeland Security</b>				
<b>Passed Through the New Hampshire Department of Safety</b>				
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Unknown	694,702	-
Assistance to Firefighters Grant	97.044	Unknown	1,980	-
Homeland Security Grant Program	97.067	EMW201700023501	11,556	-
Homeland Security Grant Program	97.067	2019SHSP	7,028	-
Homeland Security Grant Program	97.067	2017HSGP	172,811	-
Homeland Security Grant Program	97.067	EMW2017SS00023	6,825	-
<b>Total U.S. Department of Homeland Security</b>			<b>894,902</b>	-
<b>Total Federal Expenditures</b>			<b>\$ 26,415,328</b>	<b>\$ 89,871</b>

The accompanying notes are an integral part of this schedule.

**CITY OF NASHUA, NEW HAMPSHIRE**

**Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2020**

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the City of Nashua, New Hampshire (the City) under programs of the federal government for the year ended June 30, 2020. The information in the Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

**Note 2. Summary of Significant Accounting Policies**

- Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.
- The amounts reported for the National School Lunch Program – Non-Cash Assistance represent the fair value of commodities received.
- The City has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**Note 3. Department of Commerce, Economic Adjustment Assistance Revolving Loan Fund (RLF)**

For the purpose of presenting the Schedule in accordance with Uniform Guidance, the Department of Commerce, Economic Development Administration (EDA) RLF grant is shown as a separate line item, calculated as follows:

<u>Federal Award Expenditure Calculation</u>	<u>Amount</u>
Balance of RLF Loans at June 30, 2020	\$449,372
Cash and investment balance in the RLF at June 30, 2020	497,076
Administrative expenses paid during 2020	<u>14,818</u>
Total	\$961,266
Federal Share of the RLF (%)	<u>64.25%</u>
Total Federal Award Expended	<u>\$617,613</u>

**Note 4. Donated Personal Protective Equipment (PPE) (Unaudited)**

During fiscal year 2020 the City did not receive donated PPE from Federal sources.

**CITY OF NASHUA, NEW HAMPSHIRE**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2020

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified?  yes  no
- Significant deficiencies identified?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

**Federal Awards**

Internal control over major federal programs:

- Material weaknesses identified?  yes  no
- Significant deficiencies identified?  yes  none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?  yes  no

Identification of major federal programs:

<b>CFDA Numbers</b>	<b>Name of Federal Program or Cluster</b>
10.555	Child Nutrition Cluster
11.307	Economic Adjustment Assistance
21.019	COVID-19 – Coronavirus Relief Fund
66.458	Clean Water State Revolving Funds Cluster
84.010	Title I Grants to Local Educational Agencies

Dollar threshold used to distinguish between type A and type B programs: \$792,459

Auditee qualified as low-risk auditee?  yes  no

**SECTION II - FINANCIAL STATEMENT FINDINGS**

None.

**SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

None.

**SECTION IV - SCHEDULE OF PRIOR YEAR FINDINGS**

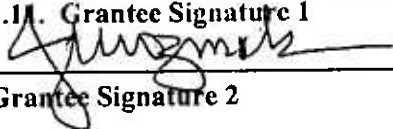
<u>Finding #</u>	<u>Program</u>	<u>Finding/Noncompliance</u>	<u>Current Year Status</u>
2019-001	11.307	Improve Controls over Prevailing Wage Requirements (Compliance Finding)	Resolved



GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 33 Capitol Street, Concord, NH 03301	
1.3. Grantee Name County of Cheshire		1.4. Grantee Address 12 Court Street Keen, NH 03431	
1.5. Grantee Phone # (603) 355-3023	1.6. Account Number 02-20-20-201510- 5017-072-500574	1.7. Completion Date 12/31/2023	1.8. Grant Limitation \$ 30,000
1.9. Grant Officer for State Agency Kathleen Carr		1.10. State Agency Telephone Number (603) 271-1234	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 		1.12. Name & Title of Grantee Signor 1 John G. "Jack" Wozmak, Chair County Commissioners	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13. State Agency Signature(s) <i>Kathleen Carr</i>		1.14. Name & Title of State Agency Signor(s) Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <i>/s/ Christopher Bond</i> Assistant Attorney General, On: <i>11/10/22</i>			
1.16. Approval by Governor and Council (if applicable) By: _____ On: <i>11/10/22</i>			

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

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

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

## EXHIBIT A

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

1. The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at [www.lep.gov](http://www.lep.gov).
2. The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at <http://www.doj.nh.gov/grants-management/civil-rights.htm> and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.
3. The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.
4. Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is \$650 per day or \$81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required. Prior approval requests require additional justification.
5. The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice (NHDOJ), that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the NHDOJ for the life of the subgrant without the express approval of the NH DOJ.

**EXHIBIT A**

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

**7. 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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

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 an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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.

**8. Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide**

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated version that may be posted during the period of performance.

The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review

throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained,

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whichever is longer, pursuant to 2 C.F.R. 200.334, 200.337.

### **9. 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 subrecipient 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 subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ, must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding

### **10. Requirements related to System for Award Management and unique entity identifiers**

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 current information in SAM.

The subrecipient 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 the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers (UEI) are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

### **11. Employment eligibility verification for hiring under the award**

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

The details of the recipient's obligations under this condition are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Employment eligibility verification for hiring under award) and are incorporated by reference here.

### **12. 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 (as defined in 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) (as defined in 2 C.F.R. 200.1) within the

## EXHIBIT A

scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130).

The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW 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 PM 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 GMU 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 GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

### **13. Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ.

The details of the recipient's obligations under this condition are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Unreasonable restrictions on competition under the award; association with federal government) and are incorporated by reference here.

### **14. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions>

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(Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

### **15. Determinations of suitability to interact with participating minors**

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

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions> (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

### **16. 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 on the OVW website at <https://www.justice.gov/ovw/conference-planning>.

### **17. OVW Training Guiding Principles**

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at <https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary>.

### **18. Effect of failure to address audit issues**

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient 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.

### **19. Potential imposition of additional requirements**



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

**20. 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.

**21. 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.

**22. 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."

**23. Restrictions on "lobbying" and policy development**

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them)

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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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance and may not proceed without the express prior written approval of NHDOJ.

### **24. Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year**

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, for each fiscal year, are set out at <https://www.justice.gov/ovw/award-conditions> (Award Condition:

General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

### **25. 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) online submission accessible via the OIG webpage at <https://oig.justice.gov/hotline/contact-grants.htm> (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at <http://www.usdoj.gov/oig>.

### **26. 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

**EXHIBIT A**

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 subrecipient 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 subrecipient'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

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.

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

## EXHIBIT A

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 subrecipient also must inform its employees, in writing (and in the predominant native language of the workforce), 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

### **28. 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.

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

If the recipient 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 subrecipient must disclose that fact and certain related information to OVW by email to OVW.GFMD@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 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.

### **30. Availability of general terms and conditions on OVW website**

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at <https://www.justice.gov/ovw/award-conditions>. These do not supersede any specific conditions in this award document.

### **31. Compliance with statutory and regulatory requirements**

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L.

## EXHIBIT A

103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

### **32. Compliance with solicitation requirements**

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (<https://www.justice.gov/ovw/resources-and-faqs-grantees>). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

### **33. VAWA 2013 nondiscrimination condition**

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming.

The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

### **34. Misuse of award funds**

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

### **35. Limitation on use of funds to approved activities**

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services, paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

### **36. Non-supplantation**

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

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### **37. Confidentiality and information sharing**

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information.

The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at <https://www.justice.gov/ovw/resources-and-faqs-grantees>. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

### **38. Activities that compromise victim safety and recovery or undermine offender accountability**

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

### **39. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence**

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

### **40. Termination or suspension for cause**

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as

## EXHIBIT A

applicable mutatis mutandis. The federal regulation providing uniform rules for termination of grants and cooperative agreements is 2 CFR 200.340.

### **41. Performance progress reports and final report submission**

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe.

Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

### **42. Subrecipient program income**

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs.

In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period.

Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

### **43. Subrecipient product monitoring**

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

### **44. Publications disclaimer for STOP Formula subrecipients**

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement:

## EXHIBIT A

"This project was supported by Subgrant No. \_\_\_\_\_ awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

### **45. Copyrighted works**

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

### **46. Consultant compensation rates**

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of \$81.25 per hour, not to exceed \$650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of \$81.25 per hour, not to exceed \$650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

### **47. Ongoing compliance with statutory certifications**

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449



**EXHIBIT A**

(regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims).

Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

**48. Requirements for subrecipients providing legal assistance**

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are:

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

EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services for victims of sexual assault, domestic violence, dating violence, and stalking.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15<sup>th</sup> or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:  
NH Department of Justice  
Grants Management Unit  
33 Capitol Street  
Concord, NH 03301  
(603) 271-8091 or [travis.n.teeboom@doj.nh.gov](mailto:travis.n.teeboom@doj.nh.gov)

**EXHIBIT C**

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.
  - 3a. The Subrecipient shall be awarded an amount not to exceed \$30,000 of the total Grant Limitation from Governor and Council approval or 1/1/2023, whichever is later, to 12/31/2023, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.
  - 3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to the end of the federal grant end date, not after. No extension is granted until approval is received by DOJ in writing.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, or after 12/31/2023, unless a grant extension is approved in writing by DOJ.

**EXHIBIT D**

**-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-**

I, John G. "Jack" Wozmak, Chair [responsible official], certify that

the County of Cheshire [Subrecipient] has completed the EEO reporting tool certification within the last two years at: [https://ojp.gov/about/ocr/faq\\_eeop.htm](https://ojp.gov/about/ocr/faq_eeop.htm) on 12/30/2021 [date]

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

**EEOP Training Requirements for Subrecipients**

David Jenkins, Assistant County Attorney [official that completed training] has completed the EEOP training at <https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm> on 7/16/2021 [date]. The EEOP training must be completed at least once every two years.

**DOJ Discrimination Complaint Process**

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

**Subrecipient Discrimination Complaint Process**

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

**EXHIBIT D**

**Certified Standard Assurances**

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

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

**EXHIBIT D**

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

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

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

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

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

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

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

**EXHIBIT D**

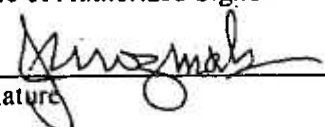
- a. it will comply with the requirements of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C §§ 4601-4655), which govern the treatment of persons displaced as a result of federal and federally-assisted programs; and
- b. it will comply with requirements of 5 U.S.C.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

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

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

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

John G. "Jack" Wozmak  
\_\_\_\_\_  
Name of Authorized Signor

  
\_\_\_\_\_  
Signature

Chair County Commissioners  
\_\_\_\_\_  
Title of Authorized Signor

10/12/22  
\_\_\_\_\_  
Date

**EXHIBIT E**

**-NON-SUPLANTING CERTIFICATION -**

**Supplanting defined**

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

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

**Supplanting and job retention**

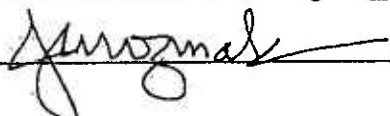
A recipient or subrecipient may use federal funds to retain jobs that, without the use of the federal money, would be lost. If the grantee is planning on using federal funds to retain jobs, it must be able to substantiate that, without the funds, the jobs would be lost. Substantiation can be, but is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

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The County of Cheshire (Subrecipient) certifies that any funds awarded through **grant number 2023VAW05** 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 County of Cheshire (Subrecipient) understands that supplanting violations may result in a range of penalties, including but not limited to suspension of future funds under this program, suspension or debarment from federal grants, recoupment of monies provided under this grant, and civil and/or criminal penalties.

Printed Name and Title of Authorized Signor: John G. "Jack" Wozmak, Chair County Commissioners

Signature:  Date 10/12/22



**EXHIBIT F**

**NEW HAMPSHIRE DEPARTMENT OF JUSTICE**



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

Subrecipients should refer to the regulations cited below to determine the certification to which they are required to attest. Subrecipients 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 Subrecipient 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 Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Subrecipient'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 Subrecipient 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 Subrecipient 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**

**EXHIBIT F**

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient certifies, 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 Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Subrecipient 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 Subrecipient also must disclose such felony criminal conviction in writing to the Department (for OJP Subrecipients, to OJP at [Ojpcpliancereporting@usdoj.gov](mailto:Ojpcpliancereporting@usdoj.gov); for OVW Subrecipients, to OVW at [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@usdoj.gov); or for COPS Subrecipients, to COPS at [AskCOPSRC@usdoj.gov](mailto:AskCOPSRC@usdoj.gov)), unless such disclosure has already been made.

**3. FEDERAL TAXES**

A. If the Subrecipient 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

**EXHIBIT F**

(2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP

Subrecipients, to OJP at [Ojpcompliancereporting@usdoj.gov](mailto:Ojpcompliancereporting@usdoj.gov); for OVW Subrecipients, to OVW at [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@usdoj.gov); or for COPS Subrecipients, to COPS at [AskCOPSRC@usdoj.gov](mailto:AskCOPSRC@usdoj.gov)).

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

**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 Subrecipient 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 Subrecipient's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(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;

**EXHIBIT F**

(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;

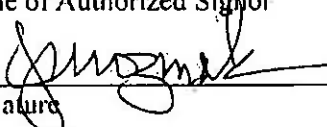
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(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.

<u>John G. "Jack" Wozmak</u> Name of Authorized Signor	<u>Chair County Commissioners</u> Title of Authorized Signor
<u></u> Signature	<u>10/12/22</u> Date
<u>County of Cheshire, 12 Court Street, Keene, NH 03431</u> Name and Address of Agency	

**EXHIBIT G**

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

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

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

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

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

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

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



**EXHIBIT G**  
Certification


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

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

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

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

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

Initials:  \_\_\_\_\_  
Date: 10/12/22 \_\_\_\_\_

## EXHIBIT H

U.S. Department of Justice  
Office on Violence Against Women



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

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

**(A) In general**

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

**(B) Nondisclosure**

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

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



## EXHIBIT H

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

### **(C) Release**

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

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

### **(D) Information sharing**

(i) Grantees and subgrantees may share—

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

(ii) In no circumstances may—

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

### **(E) Statutorily mandated reports of abuse or neglect**

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

### **(F) Oversight**

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

### **(G) Confidentiality assessment and assurances**

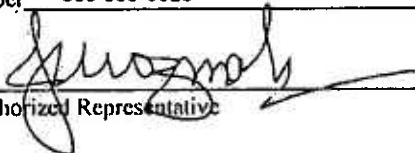
Grantees and subgrantees must document their compliance with the confidentiality and privacy provisions required under this section.

**EXHIBIT H**

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

John G. "Jack" Wozmak Chair County Commissioners  
-----  
Typed Name of Authorized Representative Title

Telephone Number 603-355-3023

 10/12/22  
-----  
Signature of Authorized Representative Date Signed

County of Cheshire  
-----  
Agency Name

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



# County of Cheshire

12 Court Street, Keene, NH 03431  
www.co.cheshire.nh.us

## CERTIFICATE OF VOTE

I, Terry M. Clark, Cheshire County Commissioner Clerk, do hereby certify that I am a duly elected Officer of the County of Cheshire. I hereby certify the following is a true copy of a vote taken at a meeting of the Commissioners of the County of Cheshire duly called and **held on Wednesday, October 12, 2022** at which a quorum of the Commissioners were present and voting.

**VOTED:** That Commissioner Chair John "Jack" G. Wozmak, J.D. or County Administrator Christopher C. Coates are hereby authorized on behalf of the County of Cheshire to enter into the Victims Against Violence Act "VAWA" subrecipient grant agreement with New Hampshire Department of Justice and to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable, or appropriate to effect the purpose of this vote.

**VOTED:** That County Administrator Christopher C. Coates is hereby authorized on behalf of the County of Cheshire to enter into any subcontracts or subrecipient agreements as necessary to carry out the goals, objectives, and activities of the agreement.

**VOTED:** That Grants Manager Suzann Bansley is hereby appointed as the authorized certifying official and primary contact and liaison with regards to the above referenced agreement and is hereby authorized on behalf of the County of Cheshire to certify or sign vouchers or requisitions for payments or claims to the agreement.

I hereby certify that the foregoing resolution has not been amended or repealed and remains in full force and effect as of the date of the execution of this document. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person listed above currently occupies the position indicated and that they have full authority to bind the Municipality.

Commissioner Clerk, Terry M. Clark

STATE OF NEW HAMPSHIRE

County of Cheshire

The forgoing instrument was acknowledged before me this 12th day of October, 2022 by Terry M. Clark.

Rodney Bouchard, Justice of the Peace  
Commission Expires: 4/8/2025



## CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) is organized under the New Hampshire Revised Statutes Annotated, Chapter 5-B, Pooled Risk Management Programs. In accordance with those statutes, its Trust Agreement and bylaws, Primex<sup>3</sup> is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex<sup>3</sup> is entitled to the categories of coverage set forth below. In addition, Primex<sup>3</sup> may extend the same coverage to non-members. However, any coverage extended to a non-member is subject to all of the terms, conditions, exclusions, amendments, rules, policies and procedures that are applicable to the members of Primex<sup>3</sup>, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex<sup>3</sup> Board of Trustees. The Additional Covered Party's per occurrence limit shall be deemed included in the Member's per occurrence limit, and therefore shall reduce the Member's limit of liability as set forth by the Coverage Documents and Declarations. The limit shown may have been reduced by claims paid on behalf of the member. General Liability coverage is limited to Coverage A (Personal Injury Liability) and Coverage B (Property Damage Liability) only, Coverage's C (Public Officials Errors and Omissions), D (Unfair Employment Practices), E (Employee Benefit Liability) and F (Educator's Legal Liability Claims-Made Coverage) are excluded from this provision of coverage.

The below named entity is a member in good standing of the New Hampshire Public Risk Management Exchange. The coverage provided may, however, be revised at any time by the actions of Primex<sup>3</sup>. As of the date this certificate is issued, the information set out below accurately reflects the categories of coverage established for the current coverage year.

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

<b>Participating Member:</b> Cheshire County 12 Court Street 1st Floor - Room 171 Keene, NH 03431	<b>Member Number:</b> 601	<b>Company Affording Coverage:</b> NH Public Risk Management Exchange - Primex <sup>3</sup> Bow Brook Place 46 Donovan Street Concord, NH 03301-2624
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Type of Coverage	Effective Date (mm/dd/yyyy)	Expiration Date (mm/dd/yyyy)	Limits - NH Statutory Limits May Apply, If Not:	
<input checked="" type="checkbox"/> <b>General Liability (Occurrence Form)</b> <input type="checkbox"/> <b>Professional Liability (describe)</b> <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence	1/1/2022	1/1/2023	Each Occurrence	\$ 5,000,000
			General Aggregate	\$ 5,000,000
			Fire Damage (Any one fire)	
			Med Exp (Any one person)	
<input type="checkbox"/> <b>Automobile Liability</b> Deductible    Comp and Coll: \$1,000 <input type="checkbox"/> Any auto			Combined Single Limit (Each Accident)	
			Aggregate	
<input checked="" type="checkbox"/> <b>Workers' Compensation &amp; Employers' Liability</b>	1/1/2022	1/1/2023	<input checked="" type="checkbox"/> Statutory	
			Each Accident	\$2,000,000
			Disease - Each Employee	\$2,000,000
			Disease - Policy Limit	
<input type="checkbox"/> <b>Property (Special Risk includes Fire and Theft)</b>			Blanket Limit, Replacement Cost (unless otherwise stated)	

**Description:** Proof of Primex Member coverage only.

<b>CERTIFICATE HOLDER:</b>	<b>Additional Covered Party</b>	<b>Loss Payee</b>	Primex <sup>3</sup> - NH Public Risk Management Exchange
			By: <i>Mary Beth Purcell</i>
New Hampshire Department of Justice 33 Capitol Street Concord, NH 03301			Date: 2/1/2022    mpurcell@nhprimex.org
			Please direct inquires to: Primex <sup>3</sup> Claims/Coverage Services 603-225-2841 phone 603-228-3833 fax

**Cheshire County  
Position Description**

Position Title: **Assistant County Attorney**  
Department: **County Attorney's Office**

Reports To: County Attorney

Date: March 2013

**GENERAL SUMMARY:**

Under the direction of the County Attorney, this attorney is responsible for the prosecution of felonies, misdemeanors, and probation violations with the fair, effective, and efficient enforcement of justice and the criminal laws of the State of New Hampshire.

**ESSENTIAL JOB FUNCTIONS:\***

- Acts as counsel for the State of New Hampshire in criminal matters.
- Prepares and prosecutes cases in Court as assigned by the County Attorney.
- Prepares indictments and presents cases to the Grand Jury; reviews police reports and criminal records;
- Develops trial strategy and prepares forms and pleadings necessary to bring to completion any matter in the statutory jurisdiction of the office.
- Researches pertinent case law, decisions, and legislation.
- Works with the victim assistance advocate to attempt to keep all witnesses/victims are properly informed and prepared throughout the prosecution process.
- Negotiates plea conditions.
- Determines witnesses and evidence for trials or hearings.
- Submits motions and/or objections to defense motions on various matters.
- Prosecutes probation violations.
- Is accessible to provide guidance and communicate with law enforcement agencies who appreciate our responsibility to objectively review and prosecute cases submitted.

**OTHER DUTIES AND RESPONSIBILITIES:**

- Attempts to maintain a positive working relationship with police, the defense bar and judiciary.
- Maintains current knowledge of trends and practices in the field through peer association, attendance at seminars, study, and review of literature.
- Performs other related duties as required.

**SKILLS/EXPERIENCE/TRAINING REQUIRED:**

This job requires completion of a Juris Doctorate from an accredited law school and some level of experience in the criminal law field through post-graduation employment.

Must be a member in good standing of the New Hampshire Bar Association.

*continued...*

**SKILLS/EXPERIENCE/TRAINING REQUIRED (Continued)**

Knowledge of criminal prosecution.

Skill in litigation and trial advocacy, conducting legal research, and legal writing, including legal briefs and memos.

Skill in decision making under adversarial circumstances.

In-depth knowledge of principles and rules of evidence and the New Hampshire criminal justice system.

Ability to effectively analyze information in a short period of time.

Strong written and oral advocacy skills.

Ability to communicate effectively both verbally and in writing; to establish positive public relations, and to interact effectively with people at all levels.

**SUPERVISORY RESPONSIBILITY:**

This job has some supervisory responsibilities, depending on years of service.

**WORKING CONDITIONS/PHYSICAL DEMANDS:**

Normal office environment, including courtrooms, not subject to extreme variations of temperature, noise, odors, etc.

Requires travel to law enforcement agencies.

May use computer keyboards requiring eye-hand coordination and finger dexterity.

Work may expose incumbent to unknown, dangerous, and/or hostile conditions.

More than half of time spent in normal office setting.

*The above statements are intended to describe the general nature and level of work being performed by people assigned to do this job. The above is not intended to be an exhaustive list of all responsibilities and duties required. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.*

**\*External and internal applicants, as well as position incumbents who become disabled as defined under the Americans With Disabilities Act, must be able to perform the essential job functions (as listed) either unaided or with the assistance of a reasonable accommodation to be determined by management on a case by case basis.**

*This job description does not constitute an employment agreement between the employer and employee, and is subject to change by the employer, as the needs of the employer and requirements of the job change.*

# David Jenkins

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## EDUCATION

### **University of Oklahoma College of Law**

*Juris Doctorate*

Norman, OK

May 2014

#### Honors:

Dean's Honor Roll (four semesters); Chapman Scholarship; Judge W.A. and Mabel Woodruff Scholarship; Paul K. Frost Scholarship; Pro Bono Service Award (2012-2013 and 2013-2014); 3L Outstanding Pro Bono Service Award (2013-2014); Academic Achievement Award (2012-2013).

#### Pro Bono:

Victim Protective Order filing assistance; Cleveland County District Attorney's Office; Oklahoma County District Attorney's Office. Total pro bono hours: 868.

### **University of Central Oklahoma**

*Bachelor of Arts in Political Science, magna cum laude*

Edmond, OK

May 2011

*Minors in Finance – Business Law and Business Administration*

#### Honors:

President's Honor Roll (two semesters); Dean's Honor Roll (three semesters); Liberal Arts Honor Society Student Organization Officer Award; Department of Political Science Leadership Award; Pi Sigma Alpha Political Science Honor Society Service Award; Vivian Sadler Field Scholarship; Broncho Merit Distinction Tuition Waiver; Student Leader of the Year 2010; Guild & Guild Endowed Scholarship; Pi Sigma Alpha Honor Society member; Alpha Chi Honor Society member; Sigma Alpha Lambda Honor Society member.

## WORK EXPERIENCE

### **Cheshire County Attorney's Office**

*Assistant County Attorney*

Keene, NH

February 2021 – Present

- Currently assigned to prosecute primarily felony crimes of domestic violence and sexual assault in Superior Court;
- Previously assigned to the Regional Prosecutor Program where I prosecuted misdemeanor-level crimes and juvenile crimes for 10 different law enforcement agencies;
- Represented 10 different law enforcement agencies at the New Hampshire Department of Motor Vehicles for Administrative License Suspension hearings;
- Consistently demonstrated excellent legal research and writing skills.

### **Hillsborough County Attorney's Office**

*Assistant County Attorney*

Manchester, NH

April 2019 – February 2021

- Currently assigned to the Special Victims Unit prosecuting crimes of domestic violence, sexual assault, and child abuse.
- Served as a Felonies First/Early Case Resolution prosecutor and a general felonies prosecutor.
- Maintained a felony caseload ranging from 105 cases to approximately 190 cases.
- One of two attorneys in the office who prepares Grand Jury subpoenas.
- Consistently demonstrated excellent legal research and writing skills.

### **Hillsborough County Attorney's Office**

*Paralegal*

Manchester, NH

August 2018 – April 2019

- Conducted a wide variety of legal research and writing assignments to assist approximately 15 attorneys with drafting pleadings in Superior Court.
- Represented the State of New Hampshire in Court pursuant to a limited license to practice law under New Hampshire Supreme Court Rule 36.
- Consistently demonstrated excellent legal research and writing skills.

**Salerno Protective Services**  
*Security Officer*

Manchester, NH  
June 2018 – August 2018

- Maintained security as a uniformed licensed security officer at various clients' properties and ensured that the properties were secured each night.
- Conducted foot and mounted patrols to prevent trespassing and other criminal conduct while always maintaining a courteous and professional demeanor.

**Bell County Sheriff's Department**  
*Corrections Officer*

Belton, TX  
January 2016 – April 2018

- Responsible for the care and custody of over 700 male and female inmates incarcerated in the Bell County Correctional Facility in Belton, TX.
- Served as a shift supervisor (corporal) for both day and midnight shifts where I supervised 26 – 30 officers.
- Served as a member of the Cell Emergency Response Team (CERT) and as Maintenance Liaison.
- While serving as Safety & OSHA Compliance Officer, ensured all fire extinguishers, air packs, AEDs, fire panels, fire sprinklers, smoke detectors, and electrical panels were inspected and maintained.
- TCOLE Basic Instructor certified.
- Taught Cultural Diversity, Report Writing, Inmate Rights & Privileges, and Recognizing & Responding to Signs of Excited Delirium to officers, supervisors, and deputies.
- Received the Police Commendation award in April 2018.
- Earned a Texas Intermediate Jailer's License.
- Completed 911 hours of continuing education in just over two years.

**City of Norman, Norman Police Department**  
*Police Cadet*

Norman, OK  
September 2014

- Hired to attend Norman Police Department's 52<sup>nd</sup> Police Academy. During my first week of the academy, I aggravated a back injury I sustained from kayaking two weeks before the academy began. Because of the injury, I resigned to heal completely, a process that took over three months.

**Cleveland County District Attorney's Office**  
*Licensed Legal Intern*

Norman, OK  
February 2013 – April 2014

- Domestic Violence Division – assisted the Domestic Violence Assistant District Attorney with all aspects of misdemeanor and felony domestic violence cases and represented the State of Oklahoma in preliminary hearings, sentencing hearings, revocation hearings, and motion hearings.
- Misdemeanor Division – assisted the Misdemeanor Assistant District Attorneys with all aspects of misdemeanor cases and represented the State of Oklahoma in non-jury trials, motion hearings, revocation hearings, review hearings, and sentencing hearings.
- Major Crimes Division – assisted the Major Crimes Assistant District Attorneys with preparing and handling weekly court dockets and represented the State of Oklahoma in preliminary hearings, sentencing hearings, and motion hearings for serious felonies.
- Diversion Dockets – assisted assigned Assistant District Attorneys with the weekly Drug Court and Community Sentencing reviews, as well as with the monthly Truancy Docket.
- Of my own initiative, took charge of the 8 – 11 other interns to organize work schedules to ensure interns could cover arraignment hearings every business day and ensured completion of certain tasks of which interns were solely responsible.
- Consistently demonstrated excellent legal research and writing skills.

**Oklahoma County District Attorney's Office**  
*Pro Bono Intern*

Oklahoma City, OK  
January 2013 – February 2013

- Assisted attorneys in the Misdemeanor Division with legal research, filing court documents, gathering evidence, reviewing charges, and resolving cases with defense attorneys.
- Consistently demonstrated excellent legal research and writing skills.



**Criminal Defense Clinic, University of Oklahoma College of Law**  
*Academic Licensed Legal Intern*

Norman, OK  
August 2012 – December 2012

- Represented indigent defendants in expungement, misdemeanor, felony, and juvenile cases in the Norman Municipal Court and the Cleveland County District Courts.
- Consistently demonstrated excellent legal research and writing skills.

**Cleveland County District Attorney's Office**  
*Externship and Pro Bono Intern*

Norman, OK  
May 2012 – July 2012

- Assigned to the Misdemeanors Division and to the Diversion Dockets.
- Assisted the Licensed Legal Interns and Assistant District Attorneys with all aspects of their cases.
- Consistently demonstrated excellent legal research and writing skills.

**Gavel 2 Gavel Consulting, LLC**  
*Managing Member*

Edmond, OK  
May 2010 – December 2013

- Served clients with political campaign consulting, provided clients with policy advocacy at the Oklahoma legislature, and advised client organizations on parliamentary procedure and by-law drafting.

**United States Marine Corps Reserves**  
*Corporal/E-4 – 1371 Combat Engineer*  
*Honorable Discharge*

Ft. Worth, TX  
August 2005 – August 2013

- Trained as a Combat Engineer in emplacing, detecting, removing, and destroying landmines; the use of military demolitions, including the use of demolitions in urban combat for breaching walls and buildings; obstacle creation/destruction; bridging; and constructing field fortifications.
- Awarded the National Meritorious Defense Service medal, the Global War on Terrorism medal, the Operation Iraqi Freedom medal, the Selected Marine Corps Reserves medal, the Reserve Mobilization medal, and the Sea Service Deployment ribbon.
- Served in Operation Iraqi Freedom (September 2007 – March 2008).
- Served in Operation Shared Accord in South Africa (July 2011).
- Served as a fire-team leader supervising three junior Marines.
- Served as the Combat Engineer Platoon's Training Non-Commissioned Officer.

**ADDITIONAL INFORMATION**

**Current Professional Associations:** New Hampshire Bar Association and Oklahoma Bar Association.

**Current Licenses and Certifications:** New Hampshire Attorney License, NHBA #270775; Oklahoma Attorney License, OBA #32024 (*inactive*); and Texas Commission on Law Enforcement (TCOLE) Intermediate Jailer's License, PID #445320 (*inactive*).

**Boards & Committees:** New Hampshire Bar Association: Committee on Cooperation with the Courts (July 2021 – present); City of Edmond Community Policing Leadership Council, member (May 2013 – May 2014).

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Financial Statements**  
**With Schedule of Expenditures of Federal Awards**  
**December 31, 2021**  
**and**  
**Independent Auditor's Report**

**Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit  
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With *Government Auditing Standards***

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**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**FINANCIAL STATEMENTS**  
**December 31, 2021**

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**COUNTY OF CHESHIRE, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2021**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Commissioners  
County of Cheshire, New Hampshire

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Cheshire, New Hampshire (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Cheshire, New Hampshire, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and

therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the County's proportionate share of the net OPEB liability, schedule of County OPEB contributions, schedule of changes in the County's total OPEB liability and related ratios, schedule of changes in the County's proportionate share of the net pension liability, and schedule of County pension contributions on pages i-x and 39-46 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic 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 May 17, 2022 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Cheshire, New Hampshire's internal control over financial reporting and compliance.

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
May 17, 2022

## CHESHIRE COUNTY, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION & ANALYSIS

The discussion and analysis of Cheshire County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2021. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

### FINANCIAL HIGHLIGHTS

Key financial highlights for 2021 are as follows:

- The County's net position for year-end was \$24,762,139 an increase of \$8,653,098 which represents a 53.72% increase over the 2020 net position of \$16,109,041. The major increase is due to ARPA funds that are being invested in capital assets as well as an increase in the County's self-funded insurance plan.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$21,823,007 an increase of \$4,415,767 from the prior year balance of \$17,407,240. Of this amount, \$15,888,316 is available for spending (unassigned).
- At the end of the current year, unassigned fund balance for the General Fund was \$15,888,316, which represents a 31.32% increase from the prior year balance of \$12,098,539.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the County as a financial whole or as an entire operating entity. The statements also provide a detailed look at specific financial conditions.

The County's basic financial statements are comprised of three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the financial statements.

This report also contains other supplementary information in addition to the basic financial statements themselves.

### GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

### STATEMENT OF NET POSITION AND STATEMENT OF ACTIVITIES

The statement of net position presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the balance reported as net position. The statement of activities presents information showing how the County's net position changed during the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.



**CHESHIRE COUNTY, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION & ANALYSIS**

The change in net position is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, non-financial information such as changes in the County's tax base and the condition of the County's capital assets will also need to be evaluated.

In the statement of net position and the statement of activities, the County is presented as one activity:

- **Governmental Activities**—All of the County's programs and services are reported here, including General Government, Public Safety, Human Services/Medicaid Expenses, Assisted Living Facility, Conservation and Economic Development as well as the County Nursing Home. These services are funded primarily by taxes and intergovernmental revenues, including federal and state grants and other shared revenues. The Nursing Home does generate revenue in charges for services but does require funding by taxes as well.

**FUND FINANCIAL STATEMENTS**

A fund is a grouping of related accounts that is used to maintain controls over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The funds of Cheshire County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on the restriction on the use of moneys, the County has established many funds that account for the multitude of services provided to our residents. In 2021, the County has determined the General Fund and American Rescue Plan (ARPA) Fund to be major governmental funds.

**GOVERNMENTAL FUNDS**—Governmental funds are used to account for essentially the same functions reported as governmental activities on the government wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of the funds and the year-end balances available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided, along with the financial resources available.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government wide financial statements. By doing so, readers may better understand the long-term effect of the government's short term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, identified earlier as the General Fund and ARPA Fund. Data from the other governmental funds, which includes Hemenway Fund, Deeds Surcharge, Sheriff's Forfeiture Fund and Civil Processing, Jail Canteen, Court House

**CHESHIRE COUNTY, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION & ANALYSIS**

Restoration Fund, CDBG Fund, Opiate Trust Fund, Maplewood Capital Fund, Energy Upgrade and Grant Funds are combined into a single, aggregated presentation.

**PROPRIETARY FUNDS**—The County has one proprietary fund. The County uses an internal service fund for its self-funded Health and Dental Insurance account.

**FIDUCIARY FUNDS**—Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting method used for fiduciary funds is much like that used for the proprietary funds. The County's custodial funds account for the Registry of Deeds, Nursing Home Resident Funds and the Jail Inmate funds.

**NOTES TO THE FINANCIAL STATEMENTS**—The notes provide additional information that is essential to gaining a full understanding of the data provided on the government-wide and fund financial statements.

**OTHER INFORMATION**—In addition to the basic financial statements and accompanying notes, this report presents the General Fund's actual revenues and expenditures as compared to the legally adopted budget.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The table below provides a summary of the County's net position for the year ended December 31, 2021 compared with 2020.

County assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$24,762,139 as of December 31, 2021. This is an increase in net position, of \$8,653,098 from 2020.

Cheshire County, New Hampshire Net Position  
As of December 31, 2021 and December 31, 2020

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
Current and Other Assets	\$ 33,601,159	\$ 25,923,074
Direct Financing Lease A/R	0	0
Note Receivable	0	0
Capital Assets, Net	<u>72,791,998</u>	<u>73,009,074</u>
Total Assets	<u>\$ 106,393,157</u>	<u>\$ 98,932,148</u>
Deferred Outflows of Resources		
Loss on debt refunding	361,445	491,724
Def outflow OBEB Liab	645,793	803,192
Def Outflows Net Pension Liab	<u>3,690,936</u>	<u>6,069,223</u>
Total Deferred Outflows	<u>\$ 4,698,174</u>	<u>\$ 7,364,139</u>
Current Liabilities	12,856,318	10,603,162
Non current Liabilities	<u>66,543,095</u>	<u>77,098,323</u>
Total Liabilities	<u>\$ 79,399,413</u>	<u>\$ 87,701,485</u>

**CHESHIRE COUNTY, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION & ANALYSIS**

Cheshire County, New Hampshire Net Position  
As of December 31, 2021 and December 31, 2020

	<b>Governmental Activities</b>	
	2021	2020
Deferred Inflows of Resources		
Def Inflow finance lease	\$ 0	\$ 6,305
Def Inflow OBEB Liab	472,394	599,270
Def Inflow Net Pension Liab	<u>6,457,385</u>	<u>1,880,186</u>
Total Deferred Inflows	<u>\$ 6,929,779</u>	<u>\$ 2,485,761</u>
Net Position		
Net Investment in Capital Assets	28,495,685	26,476,198
Restricted	458,250	402,187
Unrestricted (deficit)	<u>(4,191,796)</u>	<u>(10,769,344)</u>
Total Net Position	<u>\$ 24,762,139</u>	<u>\$ 16,109,041</u>

Total net position is presented in three categories: net investment in capital assets, restricted and unrestricted.

The largest portion of the County's net position is related to capital assets (e.g., land and improvements, buildings and building improvements, machinery and equipment, vehicles, and infrastructure). The figure presented, \$28,495,685, is net of any related debt incurred to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of the County's net position, \$458,250, represents resources that are subject to restrictions on how they can be used. For Cheshire County, those restrictions include those related to limitations imposed by statutes governed by the State of New Hampshire, grants and restricted donations.

The remaining portion (-\$4,191,796) resulted in an increase of \$6,577,548 over 2020 of (-\$10,769,344).

The next statement provided shows the changes in the net position for 2020 and 2021.

**Cheshire County, Changes in Net Position**

	<b>Governmental Activities</b>	
	2021	2020
Revenues:		
Program Revenues		
Charges for Services	\$ 15,953,275	\$ 13,361,961
Operating Grants and Contributions	14,883,785	11,959,895
Capital Grants and Contributions	<u>713,794</u>	<u>270,071</u>
Total Program Revenues	<u>31,550,854</u>	<u>25,591,927</u>
General Revenues		
Property Taxes	28,718,371	28,718,371
Interest and Investment	29,848	126,143

**CHESHIRE COUNTY, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION & ANALYSIS**

Other	1,058,937	990,754
Loss on disposal of Asset	<u>(30,006)</u>	<u>(33,629)</u>
Total General Revenue and Loss on Disposal of Asset	<u>29,777,150</u>	<u>29,801,639</u>
 Total Revenues	 <u>61,328,004</u>	 <u>55,393,566</u>
 Expenses:		
General Government	6,702,164	7,038,421
Public Safety	9,069,447	10,157,229
Human Services	14,589,215	11,705,503
Conservation	60,484	67,671
Economic Development	889,344	423,488
Interest and fiscal charges	1,366,323	1,609,976
Cheshire County Nursing Home	<u>19,997,929</u>	<u>21,520,235</u>
Total Expenses	<u>52,674,906</u>	<u>52,522,523</u>
Increase (Decrease) in Net Position	<u>\$ 8,653,098</u>	<u>\$ 2,871,043</u>
Net position – beginning	<u>\$ 16,109,041</u>	<u>\$ 13,237,998</u>
Net position – ending	<u>\$ 24,762,139</u>	<u>\$ 16,109,041</u>

***Governmental Activities***

Charges to users of governmental services made up \$15,953,275 or 26.01% of total government revenues and include such services as provided by the Nursing Home, Sheriff's Department, Department of Corrections, Registry of Deeds, Assisted Living Apartments and Connected Families. Additionally, the County receives revenue from operating grants and other contributions. In 2021, this totaled \$14,883,785 or 24.27% of total government revenue. Operating grants are used to fund expenses associated with programs such as the Domestic Violence Prosecutor, the Victim Witness Program and the Regional Prosecutor Program, Drug Court and Connected Families. Other contributions included in the amount are grants for Public Health initiatives as well as Pro Share Funds and MQIP receipts to support Maplewood Nursing Home.

In 2021, the County was the recipient of COVID funding from the Cares Act as well as an indirect allocation of COVID funding from the State of New Hampshire. Additionally, Cheshire County received a direct allocation of American Rescue Plan Funds. The major impact in the operating grants and contributions is attributed to the ARPA funds received and allocated in 2021.

Property tax revenues are the County's largest revenue, accounting for \$28,718,371 or 46.83% of total government revenues. As noted previously, the County is able to recover some of its expenses through user charges, however, a great deal of County operations do not have revenue sources sufficient or available to meet their expenses and as a result are funded by Property Taxes.

One of the largest expenses funded through the assessment of taxes is associated with the obligation towards the Human Service Medicaid Expenses. This area is responsible for paying the County's share of funding for those Cheshire County residents needing Medicaid assistance. As of July 1, 2008, the County took on 100% of the non-federal share for residents in Long Term Care Facilities and for County residents receiving their care at home (Choices for Independence). As a result, the State of New Hampshire took over 100% of the non-federal share of the other programs which

**CHESHIRE COUNTY, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION & ANALYSIS**

included Board and Care of Children, Old Age Assistance, Aide to the Permanently and Totally Disabled and Provider Services. As the cost of these programs outweigh the cost of the LTC and Home Care programs, there was a "Hold Harmless" provision included in the statute that protected the Counties from being exposed to additional expenditures above normal inflationary rates for State Fiscal Years 2009 and 2010. After SFY 2010, the legislature establishes caps to determine the maximum liability exposure for these expenses on a biennial basis. The amount of 2021 County Taxes attributable to the State pass through for these Medicaid State Programs was \$7,028,659 or 24.47% of County Taxes.

Although the Nursing Home is able to recover most its expenses through user charges, the Nursing does require a subsidy from property taxes.

As a government owned nursing home, the census of Medicaid residents is much higher than private nursing home levels. As of December 31, 2021, approximately 89% of the nursing home census consisted of residents needing Medicaid assistance in order to pay for their care. Based on the 2021 Medicaid cost report for Maplewood, the per diem rate was calculated to be \$608.90, however, the actual paid per diem as of December 31, 2021 was \$198.85 or \$410.05 per day short of 2021 costs. The supplemental payment provided an additional reimbursement averaging \$54.27 with the Proportionate Share Funds providing additional reimbursement of \$170.92 per day. These additional payments still leave the allowable per diem rate short by approximately \$184.86 per day.

As of January 1, 2022, the Medicaid rate for Maplewood Nursing Home increased by \$2.62 per day to a daily rate of \$201.47.

The analysis for governmental activities indicates the total cost as well as the net cost of services. The net cost of services identifies the cost of those supported by tax assessments and unrestricted revenues that are not directly related to specific charges for services or grants and contributions that would offset those services.

**Cheshire County, Governmental Activities  
For Year Ending December 31, 2021 and December 31, 2020**

	Total Cost of Services		Net Cost of Services	
	2021	2020	2021	2020
General Government	\$ 6,702,164	\$ 7,038,421	\$ 5,197,011	\$ 5,641,375
Public Safety	9,069,447	10,157,229	6,562,791	8,058,435
Human Services	14,589,215	11,705,503	6,597,399	8,660,173
Conservation	60,484	67,671	60,484	67,671
Economic Development	889,344	423,488	(912)	0
Nursing Home	19,997,929	21,520,235	1,340,956	2,892,966
Interest Expense	1,366,323	1,609,976	1,366,323	1,609,976
<b>Total Expenses</b>	<b>\$ 52,674,906</b>	<b>\$ 52,522,523</b>	<b>\$ 21,124,052</b>	<b>\$ 26,930,596</b>

***Financial Analysis of County Funds***

Cheshire County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

**CHESHIRE COUNTY, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION & ANALYSIS**

***Governmental Funds***

During the year ended December 31, 2011, the County implemented GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions. Under Statement 54, the County has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned and Unassigned. One major example of the effects caused by the implementation of GASB 54 is that the various Capital Reserve Fund balances are now reported as part of the General Fund.

As of December 31, 2021, the County's governmental funds reported a combined ending fund balance of \$21,823,007, an increase of \$4,415,767 in comparison with the prior year. The majority of the increase is due to the receipt of ARPA funds. Approximately 72.8% of this total, \$15,888,316, represents unassigned fund balance, an increase of \$3,789,777 over 2020 or 23.46% of the County's annual budget. The County has applied \$3,663,507 towards 2022 taxes adjusting the unassigned to 18.05%.

The amount of the County's unassigned fund balance is in line with our objective of retaining a recommended level of between 13% and 17% and to evaluate the use of fund balance for anything over 18% in subsequent budgets.

A complete description of the above mentioned classifications and a more detailed breakdown may be found on page 36 of the Notes to the Basic Financial Statements.

***Budgetary Highlights***

By State statute, the County Convention must adopt its annual budget within 90 days after the beginning of the County's fiscal year. Therefore, any new purchases or proposed changes to the budget are not executed until the budget is adopted. On March 22, 2021, the County Convention adopted the 2021 budget. As adopted, the bottom line was down 11.48%, (\$7,261,753) for a total budget of \$56,017,994. The major decrease was due to gross proceeds of bond proceeds from 2020 in comparison to 2021. Taxes to be raised were up by .64%, \$182,712 over 2020 for total taxes to be raised of \$28,901,083.

The County became aware that it would become direct recipients of American Rescue Plan Funds (ARPA). In June, 2021, the County received its first tranche in the amount of \$7,389,309.50. The ARPA funds were placed into a separate account with a substantial amount recommended to be expended. As a result, the 2021 budget was amended. Cheshire County not only supported their own needs but also looked to the community by providing a portion of their allocation to all Cheshire County Municipalities as well as assisting small businesses and non-profits that had struggled economically during COVID. Below is a list of the 2021 allocation of the Cheshire County ARPA funds.

- \$1,000,000 – Total allocation to Cheshire County Municipalities
- \$200,000 – Aide to Small Businesses
- \$500,000 – Aide to Non Profits
- \$15,000 – Employee Retention
- \$750,000 – Employee Premium Pay
- \$2,350,258 – HVAC upgrades to County buildings
- \$6,500 – Community Arts Funding
- \$1,300,000 – Emergency Management System Capital Start-up Costs
- \$63,825 – Administrative Support
- \$12,000- MNH Entrance Access Card system
- \$1,067,542 – Maplewood Construction Project for COVID delays

CHESHIRE COUNTY, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION & ANALYSIS

Further the County received Pro Share funds in June, 2021 in an amount greater than what was originally budgeted. On August 10, 2021, a budget amendment was brought before the County Delegation amending the budget for the receipt of the receipt of the ARPA funds that were being recommended for expenditure as well as non-budgeted ProShare funds of \$4,065,420.

With the added Pro Share Funds received, the Delegation approved additional spending of \$450,000 as well as setting aside \$722,000 in Capital Reserves and \$2,711,633 further set aside to offset future taxes. Finally, they amended taxes to be raised by making a reduction in the amount of \$182,712 resulting in a 0% increase in taxes for 2021. The total amendments impacting the bottom line spending resulted in an amended budget of \$67,725,230.

Further budgetary highlights include Registry of Deeds revenues coming in \$309,000 over projections as well as revenues for the Department of Corrections coming in approximately \$400,000 over projections due to revenue generated from holding Federal Inmates. Additionally, the Connected Families program that was grant funded in prior years and is now a billable program generated approximately \$1,000,000 in surplus for 2021.

***Capital Assets and Debt Administration***

Capital Assets—The County's investment in capital assets for governmental activities as of December 31, 2021, was \$72,791,998 (net of accumulated depreciation). This investment in capital assets includes land and improvements, water and waste water systems, buildings and improvements, improvements other than buildings, machinery and equipment, vehicles, and construction in progress.

Major Capital projects and or equipment that were in progress or finalized in 2021 include the final new construction at Maplewood Nursing Home. Other County Facilities building and equipment were complete totaling approximately \$430,000.

Note 3 – Notes of Capital Assets provides additional information about capital asset activity during 2021.

Long-Term Debt—At December 31, 2021, the County had total general obligation bonded debt and notes payable outstanding of \$44,081,293. Of this amount, \$10,450,000 is for the County Correctional Facility with the Geothermal Heating and Cooling System Bond for the County Correctional Facility having an outstanding balance at year-end of \$150,000. In 2017 the County bonded for the Expansion and Renovation of Maplewood Nursing Home and as of December, 2021 had an ending balance of \$24,820,000. The County purchased 33 Winter Street in 2020 with a long term lease with the State of New Hampshire for the State Court Systems. This had an outstanding balance of \$6,090,000. Additionally, the County entered into a Joint Obligation with the City of Keene to pay off a bond the City had outstanding for the 33 Winter Street Building. Based on the joint obligation, the outstanding amount applicable to the county as of year- end was \$135,000. The County entered into an Energy Upgrade project for a total of \$2,391,704. The financing was done via a Capital lease and broken down in two parts to lease the portion of the LED lighting for 10 years with the other upgraded equipment to be financed over 20 years. As of December 31, 2021 the 10 year outstanding amount is \$546,000 with the 20 year component at \$1,845,704. Finally, the County has two outstanding vehicle leases for the Sheriff's Department totaling \$44,589.00.

**CHESHIRE COUNTY, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION & ANALYSIS**

The County's long term bonded debt decreased by debt payments of \$3,856,250 during 2021 and increased by \$2,420,673 with the addition of the Energy Capital Lease.

The current outstanding debt for Cheshire County is as follows:

**Cheshire County, Outstanding Debt  
December 31, 2021**

	<b>Governmental Activities</b>	<b>Years Remaining</b>
Jail Construction	10,450,000	6
Jail Geothermal System	150,000	3
Maplewood Nursing Home	24,820,000	16
33 Winter Street *	6,090,000	19
Joint City Debt	135,000	9
Energy Upgrade Cap Ls (1)	1,845,704	20
Energy Upgrade Cap Ls (2)	546,000	10
2020 Sheriff Vehicle Ls	15,620	1
2021 Sheriff Vehicle Ls	<u>28,969</u>	2
 Total Outstanding	 \$ 44,081,293	

\*Self-Sustaining Debt

**Debt Ratios FY2021**

	\$44,081,293	\$37,991,293
	Overall Debt	Net Debt
 Per Capita (76,040 – 2020)	 \$579.71	 \$499.62
Ratio to Net Assessed Val(\$7,688,443,544)	0.57%	0.49%
Ratio to Modified Assessed Valuation (\$7,724,260,385)	0.57%	0.49%

Having issued a new bond for the purchase of 33 Winter Street, on January 2, 2020, Moody's assigned a Aa2 rating for this bond issue.

**Economic Factors**

- The Cheshire County unemployment rate for December 2021 was 2.7%, which compares to the State's rate of 3.0 %, the New England rate of 4.5% and the national rate of 3.9 %.
- Most recent equalized assessed valuations of property used for appropriating Cheshire County's 2021 taxes were \$8,666,908,474. This is an increase over the prior year assessed valuations of 8.01% or \$642,642,769.
- There were no outstanding tax payments due as of December 31, 2021.



**CHESHIRE COUNTY, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION & ANALYSIS**

- Below is a list of the 2021 Tax Apportionments to the Towns and the City of Keene.

	2021 Apportionment
Alstead	\$ 646,975
Chesterfield	2,072,623
Dublin	908,618
Fitzwilliam	1,202,279
Gilsum	255,561
Harrisville	815,195
Hinsdale	1,330,959
Jaffrey	1,942,478
Keene	7,227,370
Marlborough	615,865
Marlow	254,539
Nelson	468,843
Richmond	413,385
Rindge	2,539,279
Roxbury	91,846
Stoddard	1,060,489
Sullivan	215,207
Surry	325,858
Swanzey	2,274,728
Troy	544,259
Walpole	1,713,518
Westmoreland	648,688
Winchester	<u>1,149,809</u>
Total	\$28,718,371

**Requests for Information**

This financial report is designed to provide a general overview of the county's finances for all those with an interest in the governments' finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Sheryl A. Trombly, Finance Director, 12 Court Street, Keene, NH 03431 or [strombly@co.cheshire.nh.us](mailto:strombly@co.cheshire.nh.us).

EXHIBIT A  
COUNTY OF CHESHIRE, NEW HAMPSHIRE  
Statement of Net Position  
December 31, 2021

	Governmental Activities
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 27,436,701
Restricted cash	2,329,760
Investments	325,836
Accounts receivable, net	812,029
Due from other governments	2,465,828
Prepaid items	231,005
Total Current Assets	<u>33,601,159</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,630,224
Depreciable capital assets, net	<u>71,161,774</u>
Total Noncurrent Assets	<u>72,791,998</u>
Total Assets	<u>106,393,157</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Loss on debt refunding	361,445
Deferred outflows of resources related to OPEB liability	645,793
Deferred outflows of resources related to net pension liability	<u>3,690,936</u>
Total Deferred Outflows of Resources	<u>4,698,174</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	2,110,039
Accrued liabilities	1,511,566
Retainage payable	37,511
Due to other governments	811,826
Advances from grantors	4,397,665
Unearned revenue	155,838
Current portion of bonds payable	3,665,000
Current portion of joint obligation payable	15,000
Current portion of capital leases payable	<u>151,873</u>
Total Current Liabilities	<u>12,856,318</u>
Noncurrent Liabilities:	
Bonds payable	41,247,433
Joint obligation payable	120,000
Capital leases payable	2,284,419
Compensated absences payable	927,374
OPEB liability	3,289,378
Net pension liability	<u>18,674,491</u>
Total Noncurrent Liabilities	<u>66,543,095</u>
Total Liabilities	<u>79,399,413</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to OPEB liability	472,394
Deferred inflows of resources related to net pension liability	<u>6,457,385</u>
Total Deferred Inflows of Resources	<u>6,929,779</u>
<b>NET POSITION</b>	
Net investment in capital assets	28,495,685
Restricted	458,250
Unrestricted (deficit)	<u>(4,191,796)</u>
Total Net Position	<u>\$ 24,762,139</u>

See accompanying notes to the basic financial statements

EXHIBIT B  
COUNTY OF CHESHIRE, NEW HAMPSHIRE  
Statement of Activities  
For the Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<b>Governmental Activities:</b>					
General government	\$ 6,702,164	\$ 912,479	\$ 536,275	\$ 56,399	\$ (5,197,011)
Public safety	9,069,447	2,288,320	218,336		(6,562,791)
Human services	14,589,215	3,570,703	4,421,113		(6,597,399)
Conservation	60,484				(60,484)
Economic development	889,344		890,256		912
Nursing home	19,997,929	9,181,773	8,817,805	657,395	(1,340,956)
Interest and fiscal charges	1,366,323				(1,366,323)
Total governmental activities	<u>\$ 52,674,906</u>	<u>\$ 15,953,275</u>	<u>\$ 14,883,785</u>	<u>\$ 713,794</u>	<u>(21,124,052)</u>
<b>General revenues:</b>					
					28,718,371
					29,848
					1,058,937
					(30,006)
					<u>29,777,150</u>
					8,653,098
					<u>16,109,041</u>
					<u>\$ 24,762,139</u>

See accompanying notes to the basic financial statements

EXHIBIT C  
COUNTY OF CHESHIRE, NEW HAMPSHIRE  
Balance Sheet  
Governmental Funds  
December 31, 2021

	General Fund	ARPA Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 20,990,653	\$ 1,461,878	\$ 1,564,349	\$ 24,016,880
Restricted cash			2,329,760	2,329,760
Investments	95,539		230,297	325,836
Accounts receivable, net	812,029			812,029
Due from other governments	2,324,854		140,974	2,465,828
Due from other funds	567,315	2,722,355	18,399	3,308,069
Prepaid items	231,005			231,005
<b>Total Assets</b>	<u>25,021,395</u>	<u>4,184,233</u>	<u>4,283,779</u>	<u>33,489,407</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Total Deferred Outflows of Resources	-	-	-	-
<b>Total Assets and Deferred Outflows of Resources</b>	<u>\$ 25,021,395</u>	<u>\$ 4,184,233</u>	<u>\$ 4,283,779</u>	<u>\$ 33,489,407</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,528,595		\$ 349,187	\$ 1,877,782
Accrued liabilities	1,077,709			1,077,709
Retainage payable			37,511	37,511
Due to other governments	811,826			811,826
Advances from grantors	186,184	\$ 4,180,408	31,073	4,397,665
Unearned revenue	155,838			155,838
Due to other funds	2,740,754		567,315	3,308,069
<b>Total Liabilities</b>	<u>6,500,906</u>	<u>4,180,408</u>	<u>985,086</u>	<u>11,666,400</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Total Deferred Inflows of Resources	-	-	-	-
<b>FUND BALANCES</b>				
Nonspendable	231,005			231,005
Restricted	81,748	3,825	3,101,155	3,186,728
Committed	1,559,556			1,559,556
Assigned	759,864		197,538	957,402
Unassigned	15,888,316			15,888,316
<b>Total Fund Balances</b>	<u>18,520,489</u>	<u>3,825</u>	<u>3,298,693</u>	<u>21,823,007</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 25,021,395</u>	<u>\$ 4,184,233</u>	<u>\$ 4,283,779</u>	<u>\$ 33,489,407</u>

See accompanying notes to the basic financial statements

EXHIBIT C-1  
**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Position**  
December 31, 2021

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 21,823,007
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	72,791,998
Losses on debt refundings are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	361,445
Internal Service Fund is used by the County to charge the costs of health and dental insurance. This balance represents the amount due from the Proprietary Fund at year end.	3,187,564
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds.	
Deferred outflows of resources related to OPEB liability	645,793
Deferred outflows of resources related to net pension liability	3,690,936
Deferred inflows of resources related to OPEB liability	(472,394)
Deferred inflows of resources related to net pension liability	(6,457,385)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Bonds payable	(44,912,433)
Joint obligation payable	(135,000)
Capital leases payable	(2,436,292)
Accrued interest on long-term obligations	(433,857)
Compensated absences payable	(927,374)
OPEB liability	(3,289,378)
Net pension liability	<u>(18,674,491)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 24,762,139</u>

*See accompanying notes to the basic financial statements*

EXHIBIT D  
**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
For the Year Ended December 31, 2021

	General <u>Fund</u>	ARPA <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b>Revenues:</b>				
Taxes	\$ 28,718,371			\$ 28,718,371
Intergovernmental	10,830,446	\$ 3,208,901	\$ 1,558,232	15,597,579
Charges for services	15,853,929		99,346	15,953,275
Interest and investment income	22,458	3,825	3,565	29,848
Miscellaneous	<u>1,079,837</u>		<u>109,100</u>	<u>1,188,937</u>
Total Revenues	<u>56,505,041</u>	<u>3,212,726</u>	<u>1,770,243</u>	<u>61,488,010</u>
<b>Expenditures:</b>				
<b>Current operations:</b>				
General government	6,761,908		263,016	7,024,924
Public safety	8,472,034		42,904	8,514,938
Human services	13,997,571		642,146	14,639,717
Conservation	69,371			69,371
Economic development			889,344	889,344
Nursing home	19,107,730		9,100	19,116,830
Capital outlay	704,544		2,779,342	3,483,886
<b>Debt service:</b>				
Principal retirement	3,846,213			3,846,213
Interest and fiscal charges	<u>1,907,693</u>			<u>1,907,693</u>
Total Expenditures	<u>54,867,064</u>	<u>-</u>	<u>4,625,852</u>	<u>59,492,916</u>
Excess revenues over (under) expenditures	<u>1,637,977</u>	<u>3,212,726</u>	<u>(2,855,609)</u>	<u>1,995,094</u>
<b>Other financing sources (uses):</b>				
Issuance of capital leases	28,969		2,391,704	2,420,673
Transfers in	3,479,422		730,699	4,210,121
Transfers out	<u>(674,300)</u>	<u>(3,208,901)</u>	<u>(326,920)</u>	<u>(4,210,121)</u>
Total Other financing sources (uses)	<u>2,834,091</u>	<u>(3,208,901)</u>	<u>2,795,483</u>	<u>2,420,673</u>
Net change in fund balances	4,472,068	3,825	(60,126)	4,415,767
Fund Balances at beginning of year	<u>14,048,421</u>	<u>-</u>	<u>3,358,819</u>	<u>17,407,240</u>
Fund Balances at end of year	<u>\$ 18,520,489</u>	<u>\$ 3,825</u>	<u>\$ 3,298,693</u>	<u>\$ 21,823,007</u>

*See accompanying notes to the basic financial statements*

EXHIBIT D-1  
**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in**  
**Fund Balances of Governmental Funds to the Statement of Activities**  
For the Year Ended December 31, 2021

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 4,415,767
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the current period.	(247,082)
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets reduced by the actual proceeds received from the disposal.	30,006
Issuance of long-term obligations are other financing sources in the funds, but issuance of long-term obligations increase liabilities in the statement of net position. Issuances in the current year are as follows: Capital leases payable	(2,420,673)
Governmental funds report the effect of bond issuance premiums and losses on debt refundings when the debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt. Amortization recognized in the current year is as follows: Amortization of bond issuance premium Amortization of loss on debt refunding	630,407 (130,279)
Repayment of principal on long-term debt is an expenditure in the governmental funds, but debt repayment reduces long-term liabilities in the statement of net position. Current year repayments are as follows: Principal paid on joint obligation payable Principal paid on bonds payable Principal paid on capital leases payable	26,500 3,815,000 14,750
Revenue received from the State of New Hampshire and reported in the governmental funds is reported as a reduction of the direct financing lease receivable in the statement of net position.	(130,000)
The Internal Service Fund is used by the County to charge the costs of health and dental insurance to individual funds. The net cost of the Internal Service Fund is reported in Governmental Activities.	1,089,885
Some expenses reported in the statement of activities, do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds. These expenses are from the following sources: Accrued interest Compensated absences payable	31,205 (3,205)
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period: Net changes in OPEB Net changes in pension	(16,462) <u>1,547,279</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 8,653,098</u>

*See accompanying notes to the basic financial statements*

EXHIBIT E  
COUNTY OF CHESHIRE, NEW HAMPSHIRE  
Statement of Net Position  
Proprietary Funds  
December 31, 2021

	Internal Service Fund
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 3,419,821
Total Current Assets	<u>3,419,821</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Total Deferred Outflows of Resources	<u>-</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	<u>232,257</u>
Total Current Liabilities	<u>232,257</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Total Deferred Inflows of Resources	<u>-</u>
<b>NET POSITION</b>	
Unrestricted	<u>3,187,564</u>
Total Net Position	<u>\$ 3,187,564</u>

*See accompanying notes to the basic financial statements*



**EXHIBIT F**  
**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended December 31, 2021**

	Internal Service <u>Fund</u>
Operating revenues:	
Charges for services	\$ 5,908,517
Miscellaneous	<u>238,445</u>
Total Operating revenues	<u>6,146,962</u>
Operating expenses:	
Administrative	<u>5,059,513</u>
Total Operating expenses	<u>5,059,513</u>
Operating income	<u>1,087,449</u>
Non-operating revenues:	
Interest revenue	<u>2,436</u>
Net Non-operating revenues	<u>2,436</u>
Change in net position	1,089,885
Net Position at beginning of year	<u>2,097,679</u>
Net Position at end of year	<u>\$ 3,187,564</u>

*See accompanying notes to the basic financial statements*

EXHIBIT G  
**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Statement of Cash Flows**  
**Proprietary Funds**  
For the Year Ended December 31, 2021

	Internal Service <u>Fund</u>
Cash flows from operating activities:	
Cash received for services provided	\$ 6,146,962
Cash paid to suppliers	<u>(5,073,375)</u>
Net cash provided by operating activities	<u>1,073,587</u>
Cash flows from investing activities:	
Investment income	<u>2,436</u>
Net cash provided by investing activities	<u>2,436</u>
Net increase in cash and cash equivalents	1,076,023
Cash and cash equivalents at beginning of year	<u>2,343,798</u>
Cash and cash equivalents at end of year	<u>\$ 3,419,821</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 1,087,449
Changes in assets and liabilities:	
Accounts payable	<u>(13,862)</u>
Net cash provided by operating activities	<u>\$ 1,073,587</u>
Cash and cash equivalents at end of year consist of the following:	
Cash and cash equivalents	<u>\$ 3,419,821</u>

*See accompanying notes to the basic financial statements*

EXHIBIT H  
**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
December 31, 2021

	Custodial <u>Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,103,197
Total Assets	<u>1,103,197</u>
<b>LIABILITIES</b>	
Accounts payable	16,733
Due to other governments	<u>986,894</u>
Total Liabilities	<u>1,003,627</u>
<b>NET POSITION</b>	
Restricted for:	
Individuals	<u>99,570</u>
Total Net Position	<u>\$ 99,570</u>

*See accompanying notes to the basic financial statements*

EXHIBIT I  
**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
For the Year Ended December 31, 2021

	<u>Custodial Funds</u>
<b>ADDITIONS:</b>	
Investment earnings:	
Interest income	\$ 157
Total Investment earnings	<u>157</u>
Amounts collected for individuals	731,281
Fees collected for other governments	<u>8,219,614</u>
Total Additions	<u>8,951,052</u>
<b>DEDUCTIONS:</b>	
Benefits paid to beneficiaries	729,691
Payments of fees to other governments	<u>8,219,614</u>
Total Deductions	<u>8,949,305</u>
Change in net position	1,747
Net Position at beginning of year	<u>97,823</u>
Net Position at end of year	<u>\$ 99,570</u>

*See accompanying notes to the basic financial statements*

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2021

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the County of Cheshire, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

***Financial Reporting Entity***

The County of Cheshire, New Hampshire (the County) was established in 1769 under the laws of the State of New Hampshire. The County boundaries include twenty-three New Hampshire municipalities located in southwestern New Hampshire. The County operates under the Commissioner/Delegation form of government and provides services as authorized by state statutes.

The financial statements include those of the various departments governed by the Commissioners and other officials with financial responsibility. The County has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

***Basis of Presentation***

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**1. Government-Wide Financial Statements**

The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid duplicating revenues and expenses.

The statement of net position presents the financial condition of the governmental activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

**2. Fund Financial Statements**

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level.

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

The focus of governmental and proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

***Fund Accounting***

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The County employs the use of three categories of funds: governmental, proprietary and fiduciary.

**1. Governmental Funds**

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following are the County's major governmental funds:

The *General Fund* is the main operating fund of the County and is used to account for all financial resources except those required to be accounted for in another fund.

The *ARPA Fund* is used to account for all financial resources related to the American Rescue Plan Act funding made available to the County related to the COVID-19 Stimulus package of 2021.

**2. Proprietary Funds**

Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows. Proprietary funds are classified as enterprise or internal service. The County has no enterprise funds. The following is the County's proprietary fund:

The County is self-insured for its health and dental insurance. The activity associated with this self-insurance program is accounted for in the *Internal Service Fund*.

**3. Fiduciary Funds**

Fiduciary fund reporting focuses on net position and changes in net position. The County maintains one type of fiduciary fund: custodial funds. The County's custodial funds are held and administered by the County for the benefit of others; assets are not available to support the County or its programs. The County's custodial funds account for Sheriff's escrow and court-forfeited funds, Registry of Deeds funds, Nursing Home resident funds, and inmate funds.

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

***Measurement Focus***

**1. Government-Wide Financial Statements**

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position.

**2. Fund Financial Statements**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, the proprietary fund type is accounted for on a flow of economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of this fund are included on the statement of net position. The statement of revenues, expenses and changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

The fiduciary funds are reported using the economic resources measurement focus.

***Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

**1. Revenues – Exchange and Non-exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of year end.

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 9). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for services and interest on investments.

Miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors.

**2. Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

***Budgetary Data***

The County's budget represents functional appropriations as authorized by the County Delegation. The County Delegation may transfer funds between operating categories as they deem necessary. The County adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate.

***Investments***

Investments are stated at their fair value in all funds. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

***Accounts Receivable***

The County uses the reserve method for accounting for bad debts. It is the County's policy to directly charge off uncollectible receivables when management determines the receivable will not be collected.



**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

***Capital Assets***

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net position, but are not reported in the governmental fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The County maintains a capitalization threshold of \$5,000 for its governmental activities, except for its nursing home department. The capitalization threshold for assets of the nursing home is \$500. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets except for land and construction in process are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Years</u>
Land improvements	5-30
Buildings and improvements	5-50
Water system	30
Wastewater system	15-30
Vehicles and equipment	3-25

***Loss on Debt Refunding***

Debt refundings that result in a difference between the reacquisition price of old debt and the net carrying value of that debt have been reported in the accompanying financial statements as a loss on debt refunding. Losses on debt refundings are amortized as a component of interest expense over the remaining life of the related debt using the effective interest rate method.

***Bond Premium***

Bond premiums are amortized as a component of interest expense over the life of the related bond using the effective interest rate method. Bonds payable are reported in the accompanying financial statements gross of any applicable unamortized bond premium.

***Compensated Absences***

Employees earn vacation and sick leave as they provide services. Provision is made in the annual budget for vacation and sick leave. Vacation may be accrued to one and one-half times an employee's annual earned vacation. Payout for unused vacation time is limited to a maximum of 7.5 weeks. Any unused vacation beyond this amount will be forfeited. For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period. The entire compensated absence payable is reported on the government-wide financial statements.

Employees may accumulate sick leave days up to ten days per year, cumulative to a maximum of sixty days. Any unused sick leave days in excess of sixty days are to be paid to the employee at the end of the

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

year at a rate of one-half day for each excess day that has been accrued. No payment for unused sick leave is made upon termination.

***Accrued Liabilities and Long-Term Obligations***

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

***Postemployment Benefits Other Than Pensions (OPEB)***

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

***Pensions***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

***Net Position***

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

***Fund Balance Policy***

The County has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- **Nonspendable Fund Balance**: Amounts that are not in a spendable form (such as inventory or prepaid expenses) or are required to be maintained intact.
- **Restricted Fund Balance**: Amounts that can only be spent for the specific purposes stipulated by external resource providers (such as grantors) or the enabling legislation (federal or state law). Restrictions may be changed or lifted only with the consent of the resource providers or the enabling legislation.
- **Committed Fund Balance**: Amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision making authority (annual meeting of the County Delegation). Commitments may be changed or lifted only by the governing body taking the same formal action that imposed the constraint originally. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- **Assigned Fund Balance**: Amounts that the County intends to use for a specific purpose. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as "assigned". The Board of Commissioners expressly delegates this authority to the County Administrator. Items that would fall under this type of fund balance classification would be encumbrances.
- **Unassigned Fund Balance**: Amounts that are not obligated or specifically designated and are available for any purpose. The residual classification of any General Fund balance is to be reported here. Any deficit fund balance of another fund is also classified as "unassigned".

**Spending Prioritizations**

In instances when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed resources should be reduced first, followed by assigned amounts and then unassigned amounts.

**Minimum Level of Unassigned Fund Balance**

In accordance with the County's fund balance policy, additional operating flexibility is important given the variable nature of the nursing home operations. The recommended minimum unassigned fund balance in the County's General Fund should equal 13% of the annual total budgeted appropriations. The recommended target balance is to maintain an unassigned fund balance between 13% and 17% of the annual total budgeted appropriations. The target level of the unassigned fund balance may be achieved by conservatively estimating revenues and by refraining from using any portion of the unassigned target balance to reduce the tax rate. As a general rule, any unassigned fund balance in excess of 18% of the total budgeted appropriations is unnecessary and may be appropriated by the Commissioners to offset property taxes as part of the budget approval process with the Delegation to set tax rates for the calendar year.

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

The Board of Commissioners may recommend to the Delegation through a budget amendment to appropriate funds from the unassigned fund balance even if such use decreases the unassigned fund balance below the recommended minimum balance in the event of emergency purposes or to alleviate unanticipated short-term budgetary problems, such as revenue shortfalls.

***Interfund Activity***

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in the proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

***Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. Operating revenues represent charges to employees and retirees for services. Operating expenses are necessary costs incurred to provide the service that is the primary activity of the proprietary fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

***Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

**NOTE 2—DEPOSITS AND INVESTMENTS**

Deposits and investments as of December 31, 2021 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 27,436,701
Restricted cash	2,329,760
Investments	325,836
Statement of Fiduciary Net Position:	
Cash and cash equivalents	<u>1,103,197</u>
	<u>\$ 31,195,494</u>

Deposits and investments at December 31, 2021 consist of the following:

Cash on hand	\$ 2,781
Deposits with financial institutions	30,866,877
Investments	<u>325,836</u>
	<u>\$ 31,195,494</u>

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

The County's investment policy states that any excess funds which are not immediately needed for the purpose of expenditure may only be invested in certificates of deposit, overnight repurchase agreements, U.S. Government securities – Treasury bills, the New Hampshire Public Deposit Investment Pool and others as approved by the County Commissioners and the County Executive Committee.

***Credit Risk***

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's investment policy addresses credit risk by limiting investments to the safest types of securities and diversifying the investment portfolio. See investment instrument types noted above.

As of December 31, 2021, the County's investment in the NHPDIP, a state investment pool, had a fair value balance of \$325,836 and was rated *AAAm*.

***Custodial Credit Risk***

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits may not be returned. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Currently, the County does not have a formal investment policy for assurance against custodial credit risk; however, the County has an agreement with the bank to collateralize all deposits in excess of the FDIC insurance limits.

Of the County's deposits with financial institutions at year end, \$22,403,441 was collateralized by securities held by the bank in the bank's name.

***Investment in NHPDIP***

The County is a voluntary participant in the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool. The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials. Financial statements for the NHPDIP can be accessed through the NHPDIP's website at [www.NHPDIP.com](http://www.NHPDIP.com).

The County's exposure to derivatives is indirect through its participation in the NHPDIP. The County's proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares.

**NOTE 3—CAPITAL ASSETS**

The following is a summary of changes in capital assets in the governmental activities:

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

	Balance <u>1/1/2021</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2021</u>
<b>Capital assets not depreciated:</b>				
Land	\$ 1,354,410			\$ 1,354,410
Construction in process	88,525	\$ 275,814	\$ (88,525)	275,814
Total capital assets not being depreciated	<u>1,442,935</u>	<u>275,814</u>	<u>(88,525)</u>	<u>1,630,224</u>
<b>Other capital assets:</b>				
Land improvements	732,741			732,741
Buildings and improvements	95,289,385	2,958,953	(17,758)	98,230,580
Water system	1,545,667			1,545,667
Wastewater system	921,220			921,220
Vehicles and equipment	7,204,564	429,987	(553,875)	7,080,676
Total other capital assets at historical cost	<u>105,693,577</u>	<u>3,388,940</u>	<u>(571,633)</u>	<u>108,510,884</u>
<b>Less accumulated depreciation for:</b>				
Land improvements	(524,428)	(17,832)		(542,260)
Buildings and improvements	(27,925,386)	(3,245,975)	11,294	(31,160,067)
Water system	(1,262,323)	(33,149)		(1,295,472)
Wastewater system	(663,233)	(22,822)		(686,055)
Vehicles and equipment	(3,752,068)	(441,021)	527,833	(3,665,256)
Total accumulated depreciation	<u>(34,127,438)</u>	<u>(3,760,799)</u>	<u>539,127</u>	<u>(37,349,110)</u>
Total other capital assets, net	<u>71,566,139</u>	<u>(371,859)</u>	<u>(32,506)</u>	<u>71,161,774</u>
Total capital assets, net	<u>\$ 73,009,074</u>	<u>\$ (96,045)</u>	<u>\$ (121,031)</u>	<u>\$ 72,791,998</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 231,691
Public safety	1,540,252
Human services	115,524
Nursing home	1,873,332
Total	<u>\$ 3,760,799</u>

The balance of the assets acquired through capital leases as of December 31, 2021 is as follows:

Construction in process	\$ 249,044
Vehicles and equipment	349,622
Less accumulated depreciation for:	
Vehicles and equipment	(32,400)
Total	<u>\$ 566,266</u>

**NOTE 4—INTERFUND BALANCES AND TRANSFERS**

The County has combined the cash resources of its governmental, proprietary, and fiduciary funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at December 31, 2021 are as follows:

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

		Due from		
		General	Nonmajor Governmental	
		<u>Fund</u>	<u>Funds</u>	<u>Totals</u>
Due to	General Fund		\$ 567,315	\$ 567,315
	ARPA Fund	\$ 2,722,355		2,722,355
	Nonmajor Governmental Funds	18,399		18,399
		<u>\$ 2,740,754</u>	<u>\$ 567,315</u>	<u>\$ 3,308,069</u>

During the year, several interfund transactions occurred between funds. The various transfers were made in accordance with budgetary authorizations. The \$300,000 transferred from the Maplewood Capital Projects Fund, a Nonmajor Governmental Fund, to the General Fund represents interest earned on bond proceeds. Transfers out of the ARPA Fund were to reimburse applicable funds for qualifying expenditures incurred related to the grant. Transfers during the year ended December 31, 2021 are as follows:

		Transfer from			
		General	ARPA	Nonmajor Governmental	
		<u>Fund</u>	<u>Fund</u>	<u>Funds</u>	<u>Totals</u>
Transfer to	General Fund		\$ 3,152,502	\$ 326,920	\$ 3,479,422
	Nonmajor Governmental Funds	\$ 674,300	56,399		730,699
		<u>\$ 674,300</u>	<u>\$ 3,208,901</u>	<u>\$ 326,920</u>	<u>\$ 4,210,121</u>

**NOTE 5—SHORT-TERM OBLIGATIONS**

The County issues tax anticipation notes during the year. These borrowings are to assist in the payment of operating expenses during the year and are guaranteed to be repaid from the tax revenue received in December from the Towns/City within the County.

The changes in short-term debt obligations for the year ended December 31, 2021 are as follows:

Balance - January 1, 2021	\$ -
Additions	18,000,000
Reductions	<u>(18,000,000)</u>
Balance - December 31, 2021	<u>\$ -</u>

**NOTE 6—LONG-TERM OBLIGATIONS**

***Changes in Long-Term Obligations***

Changes in long-term obligations of the governmental activities are as follows:

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

	Balance <u>1/1/2021</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2021</u>	Due Within <u>One Year</u>
Bonds payable	\$ 45,325,000		\$ (3,815,000)	\$ 41,510,000	\$ 3,665,000
Unamortized bond premium	4,032,840		(630,407)	3,402,433	
Total Bonds payable	49,357,840	\$ -	(4,445,407)	44,912,433	3,665,000
Joint obligation payable	161,500		(26,500)	135,000	15,000
Capital leases payable	30,369	2,420,673	(14,750)	2,436,292	151,873
Compensated absences payable	924,169	78,792	(75,587)	927,374	
Total	<u>\$ 50,473,878</u>	<u>\$ 2,499,465</u>	<u>\$ (4,562,244)</u>	<u>\$ 48,411,099</u>	<u>\$ 3,831,873</u>

Payments on the general obligation bonds, joint obligation payable, and capital leases of the governmental activities are paid out of the General Fund. Amortization of the governmental activities bond premium is recognized as a component of interest expense on the Statement of Activities (Exhibit B). Compensated absences payable will be paid from the governmental fund where the employee's salary is paid.

***General Obligation Bonds***

General obligation bonds are direct obligations of the County, for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within County boundaries. All general obligation bonds are considered direct placements for the County. Bonds are not subject to redemption prior to maturity.

Bonds payable at December 31, 2021 are comprised of the following individual issues:

	Original Issue <u>Amount</u>	Interest <u>Rate</u>	Final Maturity <u>Date</u>	Balance at <u>12/31/2021</u>
<b><i>Direct Placements:</i></b>				
2017 Series bond issue	\$ 31,040,000	3.0-5.0%	October 2037	\$ 24,820,000
2015 Refunding bond issue	17,425,000	3.0-5.0%	October 2027	10,450,000
2020 Series bond issue	6,415,000	2.5-4.0%	January 2040	6,090,000
2009 Series bond issue	1,300,000	3.875-4.85%	August 2024	150,000
	<u>\$ 56,180,000</u>			41,510,000
		<i>Add: Unamortized bond premium</i>		3,402,433
				<u>\$ 44,912,433</u>

Debt service requirements to retire outstanding general obligation bonds for governmental activities at December 31, 2021 are as follows:



**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

Year Ending December 31,	Direct Placements		
	Principal	Interest	Totals
2022	\$ 3,665,000	\$ 1,664,200	\$ 5,329,200
2023	3,675,000	1,484,700	5,159,700
2024	3,675,000	1,304,800	4,979,800
2025	3,635,000	1,124,750	4,759,750
2026	3,605,000	981,400	4,586,400
2027-2031	11,075,000	2,932,700	14,007,700
2032-2036	9,350,000	1,177,200	10,527,200
2037-2041	2,830,000	110,300	2,940,300
	<u>41,510,000</u>	<u>10,780,050</u>	<u>52,290,050</u>
<i>Add: Unamortized bond premium</i>	3,402,433	-	3,402,433
	<u>\$ 44,912,433</u>	<u>\$ 10,780,050</u>	<u>\$ 55,692,483</u>

***Joint Obligation Payable***

The joint obligation payable at December 31, 2021 consists of:

\$161,500 Joint Obligation agreement with the City of Keene,  
New Hampshire with principal payment of \$26,500 in 2021  
and then annual installments of \$15,000 through October 2030;  
interest paid semi-annually at 1.36%.

\$ 135,000

Debt service requirements to retire the outstanding joint obligation payable for governmental activities at December 31, 2021 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2022	\$ 15,000	\$ 1,836	\$ 16,836
2023	15,000	1,632	16,632
2024	15,000	1,428	16,428
2025	15,000	1,224	16,224
2026	15,000	1,020	16,020
2027-2030	60,000	2,040	62,040
	<u>\$ 135,000</u>	<u>\$ 9,180</u>	<u>\$ 144,180</u>

***Capital Leases Payable***

Capital leases payable represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function.

The following are the individual capital leases payable outstanding at December 31, 2021:

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

Energy lease, paid in annual installments of \$178,914 through 2031 and then annual installments of \$118,140 through September 2041; interest from 1.99 to 2.477%	\$ 2,391,704
Vehicle, due in annual installments of \$16,132, including interest at 7.31%, through December 2023	28,968
Vehicle, due in annual installments of \$16,541, including interest at 5.898%, through November 2022	<u>15,620</u>
	<u>\$ 2,436,292</u>

Debt service requirements to retire outstanding capital leases payable for governmental activities at December 31, 2021 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 151,873	\$ 59,713	\$ 211,586
2023	140,090	54,956	195,046
2024	127,937	50,978	178,915
2025	130,856	48,058	178,914
2026	133,844	45,071	178,915
2027-2031	716,498	178,074	894,572
2032-2036	485,975	104,722	590,697
2037-2041	<u>549,219</u>	<u>41,478</u>	<u>590,697</u>
	<u>\$ 2,436,292</u>	<u>\$ 583,050</u>	<u>\$ 3,019,342</u>

**NOTE 7—OTHER POSTEMPLOYMENT BENEFITS**

***Total OPEB Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources and OPEB Expense***

	<u>Deferred</u> <u>Outflows</u>	<u>OPEB</u> <u>Liability</u>	<u>Deferred</u> <u>Inflows</u>	<u>OPEB</u> <u>Expense</u>
Cost-Sharing Multiple Employer Plan	\$ 47,008	\$ 858,678	\$ 11,598	\$ 61,967
Single Employer Plan	<u>598,785</u>	<u>2,430,700</u>	<u>460,796</u>	<u>209,541</u>
Total	<u>\$ 645,793</u>	<u>\$ 3,289,378</u>	<u>\$ 472,394</u>	<u>\$ 271,508</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$173,399.

**COST-SHARING MULTIPLE EMPLOYER PLAN**

***Plan Description***

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at [www.nhrs.org](http://www.nhrs.org).

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

***Benefits Provided***

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

***Funding Policy***

Per RSA-100:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The County's contribution rates for the covered payroll of public safety employees and general employees were 3.66% and 0.29%, respectively. Contributions to the OPEB plan for the County were \$97,790 for the year ended December 31, 2021. Employees are not required to contribute to the OPEB plan.

***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

At December 31, 2021, the County reported a liability of \$858,678 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2020. The County's proportion of the net OPEB liability was based on actual contributions by the County during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2021, the County's proportion was approximately 0.2144 percent, which was a decrease of 0.0189 percentage points from its proportion measured as of June 30, 2020.

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

For the year ended December 31, 2021, the County recognized OPEB expense of \$61,967. At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience		\$ 179
Net difference between projected and actual earnings on OPEB plan investments		10,726
Changes in proportion and differences between County contributions and proportionate share of contributions		693
County contributions subsequent to the measurement date	<u>\$ 47,008</u>	
<b>Totals</b>	<u>\$ 47,008</u>	<u>\$ 11,598</u>

The County reported \$47,008 as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2022	\$ (3,326)
2023	(2,254)
2024	(2,526)
2025	<u>(3,492)</u>
	<u>\$ (11,598)</u>

***Actuarial Assumptions***

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with creditability adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	1.14-6.46%
International equity	20%	2.37-5.53%
Fixed income	25%	3.60%
Alternative investments	15%	7.25-8.85%
Real estate	10%	6.60%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2021 was 6.75%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

***Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate***

The following presents the County’s proportionate share of the net OPEB liability calculated using the discount rate of 6.75%, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
	<u>(5.75%)</u>	<u>(6.75%)</u>	<u>(7.75%)</u>
Net OPEB liability	\$ 933,451	\$ 858,678	\$ 793,621

**SINGLE EMPLOYER PLAN**

***Plan Description***

The County of Cheshire, New Hampshire administers the retiree health care benefits program, a single employer defined benefits plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended December 31, 2021

***Benefits Provided***

The County provides medical benefits to its eligible retirees and their covered spouses. The benefits are provided through the County's self-funded insurance plan that is administered by Harvard Pilgrim. Employees other than police hired prior to July 1, 2011 are eligible to retire at age 60 regardless of years of creditable service, age 50 with at least 10 years of creditable service, or at any age if they have at least 20 years of creditable service and the sum of their age and years of service is at least 70. Employees other than police hired on or after July 1, 2011 are eligible to retire at age 65 regardless of years of creditable service, or age 60 with at least 30 years of creditable service. Police officers hired prior to July 1, 2011 are eligible to retire at age 45 with at least 20 years of Group II creditable service, or at age 60 regardless of their years of creditable service. Police officers hired on or after July 1, 2011 are eligible to retire at age 50 with 25 years of Group II creditable service or at age 60 regardless of years of creditable service. Retirees and their covered spouses are required to pay 100% of the cost of the premium. The valuation does not account for the cost of benefits to retirees or their spouses after age 65. Surviving spouses continue to receive coverage after the death of the eligible retired employee but are required to pay 100% of the premium.

***Employees Covered By Benefit Terms***

At January 1, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	2
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	276
	<u>278</u>

***Total OPEB Liability***

The County's total OPEB liability of \$2,430,700 was measured as of December 31, 2021, and was determined by an actuarial valuation as of January 1, 2020.

***Actuarial Assumptions and Other Inputs for OPEB***

The total OPEB liability in the January 1, 2020 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	2.00%
Discount rate	2.12%
Healthcare cost trend rates	2.0% initial, increasing to 9.50% in 2021, then decreasing 0.50% per year to an ultimate rate of 5.00% for 2030 and later years

The discount rate was based on the index provided by the *Bond Buyer 20-Bond General Obligation Index* based on the 20 year AA municipal bond rate as of December 31, 2020.

Mortality rates were based on the SOA RP-2014 Total Dataset Mortality with Scale MP-2020 (Base Year 2006).

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

***Changes in the Total OPEB Liability***

	Total OPEB <u>Liability</u>
Balance at January 1, 2021	\$ 2,282,041
Changes for the year:	
Service cost	133,953
Interest	48,026
Benefit payments	<u>(33,320)</u>
Net changes	<u>148,659</u>
Balance at December 31, 2021	<u>\$ 2,430,700</u>

***Sensitivity of the Total OPEB Liability to Changes in the Discount Rate***

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	Discount Rate		
	<u>1% Decrease</u>	<u>Baseline</u>	<u>1% Increase</u>
Total OPEB liability	\$ 2,679,130	\$ 2,430,700	\$ 2,200,082

***Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate***

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	Healthcare Cost Trend Rates		
	<u>1% Decrease</u>	<u>Baseline</u>	<u>1% Increase</u>
Total OPEB liability	\$ 2,086,226	\$ 2,430,700	\$ 2,841,590

***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

For the year ended December 31, 2021, the County recognized OPEB expense of \$209,541. At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience		\$ 406,479
Changes of assumptions	<u>\$ 598,785</u>	<u>54,317</u>
Totals	<u>\$ 598,785</u>	<u>\$ 460,796</u>

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>December 31,</u>	
2022	\$ 27,563
2023	27,563
2024	27,563
2025	38,793
2026	16,507
	<u>\$ 137,989</u>

**NOTE 8—DEFINED BENEFIT PENSION PLAN**

***Plan Description***

The County contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301 or from their website at [www.nhrs.org](http://www.nhrs.org).

Substantially all full-time state and local employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

***Benefits Provided***

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:



**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

<u>Years of Creditable Service as of January 1, 2012</u>	<u>Minimum Age</u>	<u>Minimum Service</u>	<u>Benefit Multiplier</u>
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

***Funding Policy***

Covered police officers are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The County is required to contribute at an actuarially determined rate. The County's pension contribution rates for covered payroll of police officers and general employees were 24.77% and 10.88%, respectively, through June 30, 2021, and 30.67% and 13.75%, respectively, thereafter. The County contributes 100% of the employer cost for police officers and general employees of the County.

Per RSA-100:A16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on their actuarial funding policy. The County's pension contributions to the NHRS for the year ending December 31, 2021 were \$2,192,391.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension***

At December 31, 2021, the County reported a liability of \$18,674,491 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2020. The County's proportion of the net pension liability was based on actual contributions by the County during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2021, the County's proportion was approximately 0.4214 percent, which was a decrease of 0.0035 percentage points from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the County recognized pension expense of \$645,133. At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ 522,913	\$ 195,509
Changes of assumptions	1,950,445	
Net difference between projected and actual earnings on pension plan investments		5,222,827
Changes in proportion and differences between County contributions and proportionate share of contributions		1,039,049
County contributions subsequent to the measurement date	<u>1,217,578</u>	
Total	<u>\$ 3,690,936</u>	<u>\$ 6,457,385</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as a decrease to unrestricted net position in the amount of \$2,766,449. The County reported \$1,217,578 as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as a component of pension expense in the measurement periods as follows:

<u>June 30,</u>	
2022	\$ (1,061,432)
2023	(565,046)
2024	(626,181)
2025	<u>(1,731,368)</u>
	<u>\$ (3,984,027)</u>

***Actuarial Assumptions***

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions:

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75%, net of investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with creditability adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended December 31, 2021

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	1.14-6.46%
International equity	20%	2.37-5.53%
Fixed income	25%	3.60%
Alternative investments	15%	7.25-8.85%
Real estate	10%	6.60%
Total	<u>100%</u>	

***Discount Rate***

The discount rate used to measure the collective pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

***Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease (5.75%)</u>	<u>Current Discount Rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
County's proportionate share of the net pension liability	\$ 26,706,659	\$ 18,674,491	\$ 11,974,352

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended December 31, 2021

**NOTE 9—PROPERTY TAXES**

Property taxes levied to support the County are based on the assessed valuation of the prior April 1st for all taxable real property. Under state statutes, the twenty-three Towns/City that comprise Cheshire County (all independent governmental units) collect County taxes as part of local property tax assessments. As collection agent, the Towns/City are required to pay over to the County its share of property tax assessments. The Towns/City assume financial responsibility for all uncollected property taxes under state statutes.

**NOTE 10—OPERATING LEASE INCOME**

The County currently leases the Keene Courthouse to the State of New Hampshire. The original lease agreement between the State of New Hampshire and a third party was assigned to the County effective February 21, 2020. Terms of the agreement include monthly rental payments through November 30, 2028, including two options to extend for an additional 5 years per extension and an annual cost escalation of 3%. The County recognized lease income of \$607,227 under terms of the agreement during the year ended December 31, 2021.

The County currently leases the Cheshire County District Court located in Jaffrey, New Hampshire to the State of New Hampshire. Rent is payable to the County in semi-annually installments through November 2021. The County recognized lease income of \$136,305 under the terms of the agreement during the year ended December 31, 2021.

The County currently leases the Cheshire County Farm to two separate independent parties. Rent is payable to the County on a monthly basis. During June 2016, the County entered into a lease agreement with an independent party through October 1, 2021. The lease shall automatically renew for an additional three years with a 5% increase. During July 2016, the County entered into a lease agreement with another independent party and has been extended through December 31, 2021. The lease amount is subject to renegotiation every three years. The County recognized lease income of \$28,872 for the farm during the year ended December 31, 2021.

The minimum future rental payments to be received by the County for the above leases are as follows:

Year Ending <u>December 31,</u>	
2022	\$ 711,089
2023	673,856
2024	689,703
2025	683,564
2026	704,070
2027-2028	<u>1,403,544</u>
	<u>\$ 4,865,826</u>

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

**NOTE 11—RESTRICTED NET POSITION**

Net position of governmental activities is restricted for specific purposes at December 31, 2021 as follows:

Donations	\$ 312,045
Deeds surcharge funds	123,890
Miscellaneous grant funds	<u>22,315</u>
	<u>\$ 458,250</u>

**NOTE 12—COMPONENTS OF FUND BALANCE**

Fund balance components of the County's governmental funds at December 31, 2021 are comprised as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>ARPA Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Nonspendable:</b>				
Prepaid items	\$ 231,005			\$ 231,005
<b>Restricted for:</b>				
Nursing Home reconstruction project			\$ 599,473	599,473
Energy upgrade project			2,129,005	2,129,005
Donations	81,748		230,297	312,045
Deeds surcharge			123,890	123,890
Miscellaneous grant funds		\$ 3,825	18,490	22,315
<b>Committed for:</b>				
Capital Reserves	1,559,556			1,559,556
<b>Assigned for:</b>				
Jail canteen			197,038	197,038
Sheriff civil processing			500	500
Encumbrances	40,366			40,366
Carryforward appropriations	719,498			719,498
<b>Unassigned</b>	<u>15,888,316</u>			<u>15,888,316</u>
	<u>\$ 18,520,489</u>	<u>\$ 3,825</u>	<u>\$ 3,298,693</u>	<u>\$ 21,823,007</u>

**NOTE 13—SELF INSURANCE**

The County established a Health and Dental Insurance Fund (an Internal Service Fund) to account for and finance its self-insurance program related to employee and retiree health benefits. Under this program, the Health and Dental Insurance Fund provides coverage for up to a maximum of \$150,000 annually for each individual plan participant. The County purchases commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss.

All funds of the County participate in the program and make payments to the Health and Dental Insurance Fund based on estimates of the amounts needed to pay prior and current year claims. The claims liability reported in the fund at year end is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information is available

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended December 31, 2021

prior to the issuance of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount for the past five years are as follows:

<u>Year Ending December 31,</u>	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Paid</u>	<u>End of Year Liability</u>
2017	\$ 192,403	\$ 4,702,542	\$ (4,619,625)	\$ 275,320
2018	\$ 275,320	\$ 5,062,686	\$ (5,067,733)	\$ 270,273
2019	\$ 270,273	\$ 5,521,594	\$ (5,254,365)	\$ 537,502
2020	\$ 537,502	\$ 5,096,465	\$ (5,341,190)	\$ 292,777
2021	\$ 292,777	\$ 5,059,513	\$ (5,120,033)	\$ 232,257

**NOTE 14—RISK MANAGEMENT**

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2021, the County was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2021.

***Property and Liability Insurance***

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the County shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

***Worker's Compensation***

The Trust provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

**NOTE 15—COMMITMENTS AND CONTINGENCIES**

*Litigation*

There may be various claims and suits pending against the County, which arise in the normal course of the County's activities. In the opinion of management, any potential claims against the County which are not covered by insurance are immaterial and would not affect the financial position of the County.

*Other Contingencies*

The County participates in the federally assisted Medicaid program at the County Nursing Home. This program is subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time; although the County expects such amounts, if any, to be immaterial.

*Federal Grants*

The County participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

**NOTE 16— IMPLEMENTATION OF FUTURE ACCOUNTING STANDARDS**

The Governmental Accounting Standards Board (GASB) has issued Statement No. 87, *Leases*, which the County is required to implement in the year ending December 31, 2022. Management believes that this pronouncement will have an impact on the County's government-wide financial statements. The County will be required to recognize certain lease assets and liabilities for leases that previously were classified as operating leases and recognize as inflows of resources or outflows of resources based on the payment provisions of the contracts.

SCHEDULE I  
**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis) - General Fund**  
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 28,901,083	\$ 28,718,371	\$ 28,718,371	\$ -
Intergovernmental	6,784,835	11,712,679	10,830,446	(882,233)
Charges for services	16,404,328	16,389,328	15,853,929	(535,399)
Interest income	60,000	60,000	21,156	(38,844)
Miscellaneous	932,832	964,738	1,043,769	79,031
Total Revenues	<u>53,083,078</u>	<u>57,845,116</u>	<u>56,467,671</u>	<u>(1,377,445)</u>
Expenditures:				
Current operations:				
General government	6,618,940	6,662,074	6,757,197	(95,123)
Public safety	8,963,484	9,067,929	8,472,034	595,895
Human services	14,179,349	17,323,290	13,997,571	3,325,719
Conservation	68,467	69,391	69,371	20
Nursing home	19,735,662	21,152,967	19,078,006	2,074,961
Capital outlay	1,278,101	1,007,679	675,575	332,104
Debt service:				
Principal retirement	3,831,463	3,831,463	3,846,213	(14,750)
Interest and fiscal charges	2,000,843	2,000,843	1,895,339	105,504
Total Expenditures	<u>56,676,309</u>	<u>61,115,636</u>	<u>54,791,306</u>	<u>6,324,330</u>
Excess revenues over (under) expenditures	<u>(3,593,231)</u>	<u>(3,270,520)</u>	<u>1,676,365</u>	<u>4,946,885</u>
Other financing sources (uses):				
Transfers in	506,500	5,138,150	3,641,651	(1,496,499)
Transfers out	-	(1,806,448)	(1,396,300)	410,148
Total Other financing sources (uses)	<u>506,500</u>	<u>3,331,702</u>	<u>2,245,351</u>	<u>(1,086,351)</u>
Net change in fund balance	(3,086,731)	61,182	3,921,716	3,860,534
Fund Balance at beginning of year				
- Budgetary Basis	<u>12,917,103</u>	<u>12,917,103</u>	<u>12,917,103</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 9,830,372</u>	<u>\$ 12,978,285</u>	<u>\$ 16,838,819</u>	<u>\$ 3,860,534</u>

See accompanying notes to the required supplementary information



SCHEDULE 2

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Schedule of Changes in the County's Proportionate Share of the Net OPEB Liability  
For the Year Ended December 31, 2021

**Cost-Sharing Multiple Employer Plan Information Only**

<u>Measurement Period Ended</u>	<u>County's Proportion of the Net OPEB Liability</u>	<u>County's Proportionate Share of the Net OPEB Liability</u>	<u>County's Covered Payroll</u>	<u>County's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</u>
June 30, 2021	0.21442462%	\$ 858,678	\$ 15,603,420	5.50%	11.06%
June 30, 2020	0.23335097%	\$ 1,021,398	\$ 14,880,674	6.86%	7.74%
June 30, 2019	0.27241462%	\$ 1,194,296	\$ 14,146,452	8.44%	7.75%
June 30, 2018	0.30274245%	\$ 1,386,093	\$ 13,807,662	10.04%	7.53%
June 30, 2017	0.22908185%	\$ 1,047,440	\$ 13,971,937	7.50%	7.91%
June 30, 2016	0.25690930%	\$ 1,243,711	\$ 13,076,762	9.51%	5.21%

**Significant Actuarial Assumptions**

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2020	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

See accompanying notes to the required supplementary information

SCHEDULE 3  
**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Schedule of County OPEB Contributions**  
**For the Year Ended December 31, 2021**

<b>Cost-Sharing Multiple Employer Plan Information Only</b>					
<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>County's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2021	\$ 97,790	\$ (97,790)	\$ -	\$ 15,803,266	0.62%
December 31, 2020	\$ 106,980	\$ (106,980)	\$ -	\$ 15,311,264	0.70%
December 31, 2019	\$ 113,350	\$ (113,350)	\$ -	\$ 14,333,058	0.79%
December 31, 2018	\$ 130,727	\$ (130,727)	\$ -	\$ 14,021,972	0.93%
December 31, 2017	\$ 132,899	\$ (132,899)	\$ -	\$ 13,673,027	0.97%
December 31, 2016	\$ 136,622	\$ (136,622)	\$ -	\$ 13,250,079	1.03%

*See accompanying notes to the required supplementary information*

SCHEDULE 4  
**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Schedule of Changes in the County's Total OPEB Liability and Related Ratios**  
For the Year Ended December 31, 2021

<u>Single Employer Plan Information Only</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability:				
Service cost	\$ 133,953	\$ 131,172	\$ 119,362	\$ 127,528
Interest	48,026	44,990	67,576	55,307
Changes of assumptions or other inputs		782,655		(1,16,393)
Differences between expected and actual experience		(466,012)		
Benefit payments	(33,320)	(32,628)	(26,533)	(25,488)
Net change in total OPEB liability	148,659	460,177	160,405	40,954
Total OPEB Liability at beginning of year	2,282,041	1,821,864	1,661,459	1,620,505
Total OPEB Liability at end of year	<u>\$ 2,430,700</u>	<u>\$ 2,282,041</u>	<u>\$ 1,821,864</u>	<u>\$ 1,661,459</u>
Covered employee payroll	\$ 12,995,347	\$ 12,740,536	\$ 11,883,534	\$ 11,650,524
Total OPEB liability as a percentage of covered employee payroll	18.70%	17.91%	15.33%	14.26%
<u>Significant Actuarial Assumptions</u>				
Discount rate	2.12%	2.12%	4.10%	3.44%
Health cost trend rates:				
Initial	2.0% - 2020	2.0% - 2020	2.21% - 2018	2.21% - 2018
Ultimate	5.0% - 2030	5.0% - 2030	5.0% - 2028	5.0% - 2028
Mortality data set	SOA RP-2014	SOA RP-2014	SOA RP-2014	SOA RP-2014
Mortality improvement scale	MP-2020	MP-2020	MP-2017	MP-2017

*See accompanying notes to the required supplementary information*

SCHEDULE 5  
**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Schedule of Changes in the County's Proportionate Share of the Net Pension Liability**  
**For the Year Ended December 31, 2021**

<u>Measurement Period Ended</u>	<u>County's Proportion of the Net Pension Liability</u>	<u>County's Proportionate Share of the Net Pension Liability</u>	<u>County's Covered Payroll</u>	<u>County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2021	0.42136353%	\$ 18,674,491	\$ 15,603,420	119.68%	72.22%
June 30, 2020	0.42490015%	\$ 27,177,256	\$ 14,880,674	182.63%	58.72%
June 30, 2019	0.44018702%	\$ 21,180,279	\$ 14,146,452	149.72%	65.59%
June 30, 2018	0.44406881%	\$ 21,382,812	\$ 13,807,662	154.86%	64.73%
June 30, 2017	0.49770168%	\$ 24,476,933	\$ 13,971,937	175.19%	62.66%
June 30, 2016	0.49712847%	\$ 26,435,280	\$ 13,076,762	202.15%	58.30%
June 30, 2015	0.50078953%	\$ 19,838,913	\$ 12,812,858	154.84%	65.47%
June 30, 2014	0.49480395%	\$ 18,572,891	\$ 12,278,583	151.26%	66.32%
June 30, 2013	0.48048526%	\$ 20,679,050	\$ 11,655,631	177.42%	59.81%

**Significant Actuarial Assumptions**

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2020	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

*See accompanying notes to the required supplementary*

SCHEDULE 6  
**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Schedule of County Pension Contributions**  
**For the Year Ended December 31, 2021**

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>County's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2021	\$ 2,192,391	\$ (2,192,391)	\$ -	\$ 15,803,266	13.87%
December 31, 2020	\$ 1,923,784	\$ (1,923,784)	\$ -	\$ 15,311,264	12.56%
December 31, 2019	\$ 1,852,292	\$ (1,852,292)	\$ -	\$ 14,333,058	12.92%
December 31, 2018	\$ 1,886,114	\$ (1,886,114)	\$ -	\$ 14,021,972	13.45%
December 31, 2017	\$ 1,822,410	\$ (1,822,410)	\$ -	\$ 13,673,027	13.33%
December 31, 2016	\$ 1,755,339	\$ (1,755,339)	\$ -	\$ 13,250,079	13.25%
December 31, 2015	\$ 1,799,614	\$ (1,799,614)	\$ -	\$ 13,385,305	13.44%
December 31, 2014	\$ 1,651,749	\$ (1,651,749)	\$ -	\$ 12,607,567	13.10%
December 31, 2013	\$ 1,397,108	\$ (1,397,108)	\$ -	\$ 11,944,974	11.70%

*See accompanying notes to the required supplementary information*

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
For the Year Ended December 31, 2021

**NOTE 1—BUDGET TO ACTUAL RECONCILIATION**

*General Fund*

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the County. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). General Fund budgetary revenues and other financing sources and expenditures and other financing uses were adjusted for encumbrances, capital lease issuance, non-budgetary revenues and expenditures, and budgetary transfers as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 60,013,432	\$ 55,541,364
Encumbrances - December 31, 2021		40,366
Encumbrances - December 31, 2020		(58,708)
Capital lease issuance	(28,969)	(28,969)
Non-budgetary revenues and expenditures	(37,370)	(28,447)
Budgetary transfers	<u>162,229</u>	<u>722,000</u>
Per Schedule 1	<u>\$ 60,109,322</u>	<u>\$ 56,187,606</u>

*Major Special Revenue Fund*

The County adopts its budgets under regulations of the New Hampshire Department of Revenue Administration which differ from accounting principles generally accepted in the United States of America. Consequently, budgetary information is not presented for the ARPA Fund as the information is neither practical nor meaningful.

**NOTE 2—BUDGETARY FUND BALANCE**

The components of the budgetary fund balance for the General Fund at December 31, 2021 are as follows:

<b>Nonspendable:</b>	
Prepaid items	\$ 231,005
<b>Assigned for:</b>	
Carryforward appropriations	719,498
<b>Unassigned</b>	<u>15,888,316</u>
	<u>\$ 16,838,819</u>

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)**  
For the Year Ended December 31, 2021

**NOTE 3—SCHEDULE OF CHANGES IN THE COUNTY’S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY AND SCHEDULE OF COUNTY OPEB CONTRIBUTIONS**

In accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the County is required to disclose historical information for each of the prior ten years within a schedule of changes in the County’s proportionate share of the net OPEB liability and schedule of County OPEB contributions. The County implemented the provisions of GASB Statement No. 75 during the year ended December 31, 2018. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

**NOTE 4—SCHEDULE OF CHANGES IN THE COUNTY’S TOTAL OPEB LIABILITY AND RELATED RATIOS**

In accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the County is required to disclose historical information for each of the prior ten years within a schedule of changes in the County’s total OPEB liability and related ratios. The County implemented the provisions of GASB Statement No. 75 during the year ended December 31, 2018. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

**NOTE 5—SCHEDULE OF CHANGES IN THE COUNTY’S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF COUNTY PENSION CONTRIBUTIONS**

In accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the County is required to disclose historical information for each of the prior ten years within a schedule of changes in the County’s proportionate share of the net pension liability and schedule of County pension contributions. The County implemented the provisions of GASB Statement No. 68 during the year ended December 31, 2015. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as the information becomes available.

SCHEDULE I  
**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2021**

Federal Granting Agency/Recipient State Agency/Grant Program/State <u>Grant Number</u>	Assistance Listing <u>Number</u>	<u>Expenditures</u>	<u>Expenditures to Subrecipients</u>
<b>DEPARTMENT OF COMMERCE</b>			
<i>Received Directly From U.S. Treasury Department</i>			
<i>Economic Development Cluster:</i>			
COVID-19 Economic Adjustment Assistance #01-79-15111	11.307	\$ 37,709	
<i>Total Economic Development Cluster</i>		<u>37,709</u>	<u>\$ 9,459</u>
<b>Total Department of Commerce</b>		<u>37,709</u>	<u>9,459</u>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Pass Through Payments from the Community Development Finance Authority</i>			
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			
#21-403-CDMCI-3	14.228	241,514	
#20-403-CDHS		486,161	
#19-403-CDED		1,472	
#20-403-CDMCI-3		247,495	
COVID-19 #20-403-CDMC-CV		416,836	
COVID-19 #20-403-CDPS-CV		163,015	
		<u>1,556,493</u>	<u>1,461,457</u>
<b>Total Department of Housing and Urban Development</b>		<u>1,556,493</u>	<u>1,461,457</u>
<b>DEPARTMENT OF JUSTICE</b>			
<i>Received Directly From U.S. Treasury Department</i>			
COVID-19 Coronavirus Emergency Supplemental Funding Program #2020-VD-BX-1109	16.034	6,061	-
<i>Pass Through Payments from the New Hampshire Department of Justice</i>			
Crime Victim Assistance #2019-V2-GX-0050	16.575	50,858	-
Violence Against Women Formula Grants #2020-WF-AX-0015	16.588	30,000	-
<i>Received Directly From U.S. Treasury Department</i>			
Bulletproof Vest Partnership Program #2020BUBX20021490 #BUBX21025876	16.607	83 1,353 <u>1,436</u>	  <u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program #15PBJA-21-GG-01677-J #2020-DJ-BX-0106	16.738	5,235 7,803 <u>13,038</u>	  <u>6,720</u>
Equitable Sharing Program	16.922	<u>1,739</u>	<u>-</u>
<b>Total Department of Justice</b>		<u>103,132</u>	<u>6,720</u>

See notes to schedule of expenditures of federal awards



SCHEDULE I  
COUNTY OF CHESHIRE, NEW HAMPSHIRE  
Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended December 31, 2021

Federal Granting Agency/Recipient State Agency/Grant Program/State <u>Grant Number</u>	Assistance Listing <u>Number</u>	<u>Expenditures</u>	<u>Expenditures to Subrecipients</u>
<b>DEPARTMENT OF TRANSPORTATION</b>			
<i>Pass Through Payments from the New Hampshire Department of Transportation</i>			
<i>Transit Services Programs Cluster:</i>			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		
DOT 5310 #1385-2021-4		87,656	
DOT 5310		<u>95,520</u>	
<i>Total Transit Services Programs Cluster</i>		<u>183,176</u>	<u>174,453</u>
<b>Total Department of Transportation</b>		<u>183,176</u>	<u>174,453</u>
<b>DEPARTMENT OF THE TREASURY</b>			
<i>Pass Through Payments from the State of New Hampshire Governor's Office</i>			
COVID-19 Coronavirus Relief Fund	21.019	<u>195,000</u>	<u>-</u>
<i>Received Directly From U.S. Treasury Department</i>			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	<u>3,208,902</u>	<u>-</u>
<b>Total Department of the Treasury</b>		<u>3,403,902</u>	<u>-</u>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Pass Through Payments from the New Hampshire Department of Health and Human Services</i>			
Public Health Emergency Preparedness	93.069		
#U90TP922018		<u>49,662</u>	<u>48,349</u>
Environmental Public Health and Emergency Response	93.070		
#UE1EH001332		<u>44,896</u>	<u>40,814</u>
<i>Received Directly From U.S. Treasury Department</i>			
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104		
#1H79SM063408		309,277	
#1H79SM082959		<u>739,402</u>	
		<u>1,048,679</u>	<u>-</u>
<i>Pass Through Payments from the New Hampshire Department of Health and Human Services</i>			
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		
#NUE2EH01408		<u>3,498</u>	<u>3,180</u>
COVID-19 Immunization Cooperative Agreements	93.268		
#NU231P922595		<u>19,353</u>	<u>17,593</u>

See notes to schedule of expenditures of federal awards

SCHEDULE I  
**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended December 31, 2021**

Federal Granting Agency/Recipient State Agency/Grant Program/State Grant Number	Assistance Listing Number	<u>Expenditures</u>	<u>Expenditures to Subrecipients</u>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</b>			
<i>Pass Through Payments from the New Hampshire Department of Health and Human Services</i>			
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) #NU50CK000522	93.323	395,200	-
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response #NU90TP922106	93.354	24,150	21,955
<i>Received Directly From U.S. Treasury Department</i> COVID-19 Provider Relief Fund	93.498	458,900	-
<i>Pass Through Payments from the New Hampshire Department of Health and Human Services</i> Preventative Health and Health Services Block Grant #T009037	93.758	37,797	4,577
<i>Pass Through Payments from the New Hampshire Bureau of Drug and Alcohol Services</i> Block Grants for Prevention and Treatment of Substance Abuse #T1010035	93.959	35,400	33,791
<b>Total Department of Health and Human Services</b>		<u>2,117,535</u>	<u>170,259</u>
<b>DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Pass Through Payments from the New Hampshire Department of Safety</i>			
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) #FEMA-DR-4516-NH	97.036	10,330	-
Homeland Security Grant Program #EMW-2018-SS-00055 #EMW-2020-SS-00045-S0	97.067	80,055 161,760 <u>241,815</u>	  <u>-</u>
<b>Total Department of Homeland Security</b>		<u>252,145</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>		<u>\$ 7,654,092</u>	<u>\$ 1,822,348</u>

See notes to schedule of expenditures of federal awards

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2021

**NOTE 1—BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the County of Cheshire, New Hampshire (the County) under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 of the County's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3—INDIRECT COST RATE**

The County has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 4—PROVIDER RELIEF FUND**

During the year ended December 31, 2020, the County recognized total revenue of \$458,900 from the Provider Relief Fund (ALN #93.498). Of this amount, \$420,003 is based on lost revenue at the County's nursing home facility. This amount is reported on the Schedule of Expenditures of Federal Awards for the year ended December 31, 2021, per Uniform Guidance and based upon the Provider Relief Fund report submitted to the United States Department of Health and Human Services.

**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***

Independent Auditor's Report

To the Board of Commissioners  
County of Cheshire, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Cheshire, New Hampshire, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County of Cheshire, New Hampshire's basic financial statements, and have issued our report thereon dated May 17, 2022.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County of Cheshire, New Hampshire's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Cheshire, New Hampshire's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Cheshire, New Hampshire's internal control.

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

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

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Cheshire, New Hampshire'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

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

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
May 17, 2022

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

Independent Auditor's Report

To the Board of Commissioners  
County of Cheshire, New Hampshire

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the County of Cheshire, New Hampshire's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County of Cheshire, New Hampshire's major federal programs for the year ended December 31, 2021. The County of Cheshire, New Hampshire's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County of Cheshire, New Hampshire complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County of Cheshire, New Hampshire and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County of Cheshire, New Hampshire's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the

requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County of Cheshire, New Hampshire's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County of Cheshire, New Hampshire's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore it is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County of Cheshire, New Hampshire's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County of Cheshire, New Hampshire's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County of Cheshire, New Hampshire's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County of Cheshire, New Hampshire's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
May 17, 2022



**County of Cheshire, New Hampshire  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2021**

**Section I—Summary of Auditor’s Results**

**Financial Statements**

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified - all reporting units

Internal control over financial reporting:

Material weakness(es) identified?            yes   X   no  
Significant deficiency(ies) identified            yes   X   none reported

Noncompliance material to financial statements noted?            yes   X   no

**Federal Awards**

Internal control over major federal programs:

Material weakness(es) identified?            yes   X   no  
Significant deficiency(ies) identified            yes   X   none reported

Type of auditor’s report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?            yes   X   no

Identification of major federal programs:

ALN Number(s)	Name of Federal Program or Cluster
14.228	Community Development Block Grants/ State's program and Non-Entitlement Grants in Hawaii
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.498	Provider Relief Fund

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

Auditee qualified as low-risk auditee?   X   yes            no

## **Section II—Financial Statement Findings**

There were no findings relating to the financial statements required to be reported by GAGAS.

## **Section III—Federal Award Findings and Questioned Costs**

There were no findings and questioned costs required to be reported under 2 CFR 200.516(a).

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 33 Capitol Street, Concord, NH 03301	
1.3. Grantee Name Portsmouth Police Department		1.4. Grantee Address 3 Junkins Ave Portsmouth, NH 03801	
1.5. Grantee Phone # (603) 610-7416	1.6. Account Number 02-20-20-201510- 5017-072-500574	1.7. Completion Date 12/31/2023	1.8. Grant Limitation \$ 25,025
1.9. Grant Officer for State Agency Kathleen Carr		1.10. State Agency Telephone Number (603) 271-1234	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 <i>[Signature]</i>		1.12. Name & Title of Grantee Signor 1 MARK Newport Chief of Police	
Grantee Signature 2 <i>[Signature]</i>		Name & Title of Grantee Signor 2 KAREN Comard City Manager	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13. State Agency Signature(s) <i>Kathleen Carr</i>		1.14. Name & Title of State Agency Signor(s) Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <i>/s Christopher Bond</i> Assistant Attorney General, On: <i>1 / 11/10/22</i>			
1.16. Approval by Governor and Council (if applicable) By: _____ On: <i>1 /</i>			

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

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

Initials: MN KSC  
 Date: 10/25/02 10/26/22

- approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.
14. **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.
15. **ASSIGNMENT AND SUBCONTRACTS.** The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.
16. **INDEMNIFICATION.** The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.
17. **INSURANCE.**
- 17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:
- 17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and
- 17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than \$1,900,000 per occurrence and \$2,000,000 aggregate for bodily injury or death any one incident, and \$500,000 for property damage in any one incident; and
- 17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.
18. **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.
19. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.
20. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.
21. **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intent of the parties hereto.
22. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.
23. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.
24. **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

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

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

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5. The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice (NHDOJ), that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the NHDOJ for the life of the subgrant without the express approval of the NH DOJ.
6. The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.

**7. 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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

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 an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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.

**8. Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide**

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated version that may be posted during the period of performance.

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The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review

throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained, whichever is longer, pursuant to 2 C.F.R. 200.334, 200.337.

**9. 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 subrecipient 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 subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ, must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding

**10. Requirements related to System for Award Management and unique entity identifiers**

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 current information in SAM.

The subrecipient 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 the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers (UEI) are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

**11. Employment eligibility verification for hiring under the award**

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

The details of the recipient's obligations under this condition are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Employment eligibility verification for hiring under award) and are incorporated by reference here.

**12. 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

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in the event of an actual or imminent breach (as defined in 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) (as defined in 2 C.F.R. 200.1) within the scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130).

The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW 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 PM 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 GMU 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 GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

**13. Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ.

The details of the recipient's obligations under this condition are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Unreasonable restrictions on competition under the award; association with federal government) and are incorporated by reference here.

**14. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in

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persons are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

**15. Determinations of suitability to interact with participating minors**

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

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions> (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

**16. 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 on the OVW website at <https://www.justice.gov/ovw/conference-planning>.

**17. OVW Training Guiding Principles**

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at <https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary>.

**18. Effect of failure to address audit issues**

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient 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.

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**19. Potential imposition of additional requirements**

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

**20. 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.

**21. 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.

**22. 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."

**23. Restrictions on "lobbying" and policy development**

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

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

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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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance and may not proceed without the express prior written approval of NHDOJ.

**24. Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year**

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, for each fiscal year, are set out at <https://www.justice.gov/ovw/award-conditions> (Award Condition:

General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

**25. 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) online submission accessible via the OIG webpage at <https://oig.justice.gov/hotline/contact-grants.htm> (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at <http://www.usdoj.gov/oig>.

**26. 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.

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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 subrecipient 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 subrecipient'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

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.

27. 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

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to public health or safety, or a violation of law, rule, or regulation related to a federal grant. The subrecipient also must inform its employees, in writing (and in the predominant native language of the workforce), 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

### **28. 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.

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

If the recipient 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 subrecipient must disclose that fact and certain related information to OVW by email to [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@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 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.

### **30. Availability of general terms and conditions on OVW website**

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at <https://www.justice.gov/ovw/award-conditions>. These do not supersede any specific conditions in this award document.

### **31. Compliance with statutory and regulatory requirements**

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L. 103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

### **32. Compliance with solicitation requirements**

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The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (<https://www.justice.gov/ovw/resources-and-faqs-grantees>). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

**33. VAWA 2013 nondiscrimination condition**

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming.

The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

**34. Misuse of award funds**

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

**35. Limitation on use of funds to approved activities**

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

**36. Non-supplantation**

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

**37. Confidentiality and information sharing**

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information.

The subrecipient also agrees to comply with the regulations implementing this provision at 28

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CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at <https://www.justice.gov/ovw/resources-and-faqs-grantees>. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

### **38. Activities that compromise victim safety and recovery or undermine offender accountability**

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

### **39. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence**

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

### **40. Termination or suspension for cause**

The Director of OVW or the NHDOD, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as applicable mutatis mutandis. The federal regulation providing uniform rules for termination of grants and cooperative agreements is 2 CFR 200.340.

### **41. Performance progress reports and final report submission**

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons

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served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe.

Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

### **42. Subrecipient program income**

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs.

In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period.

Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

### **43. Subrecipient product monitoring**

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

### **44. Publications disclaimer for STOP Formula subrecipients**

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement:

"This project was supported by Subgrant No. \_\_\_\_\_ awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

### **45. Copyrighted works**

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise

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use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

**46. Consultant compensation rates**

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of \$81.25 per hour, not to exceed \$650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of \$81.25 per hour, not to exceed \$650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

**47. Ongoing compliance with statutory certifications**

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449 (regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims).

Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

**48. Requirements for subrecipients providing legal assistance**

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are:

(1) any person providing legal assistance through a program funded under this grant program

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- (A) has demonstrated expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; or
  - (B) (i) is partnered with an entity or person that has demonstrated expertise described in subparagraph (A); and (ii) has completed or will complete training in connection with domestic violence, dating violence, stalking, or sexual assault and related legal issues, including training on evidence-based risk factors for domestic and dating violence homicide;
- (2) any training program conducted in satisfaction of the requirement of paragraph (1) has been or will be developed with input from and in collaboration with a state, local, territorial, or tribal domestic violence, dating violence, sexual assault, or stalking victim service provider or coalition, as well as appropriate state, local, territorial, and tribal law enforcement officials;
- (3) any person or organization providing legal assistance through this grant program has informed and will continue to inform state, local, territorial, or tribal domestic violence, dating violence, stalking, or sexual assault programs and coalitions, as well as appropriate state and local law enforcement officials of their work; and
- (4) the recipient's organizational policies do not require mediation or counseling involving offenders and victims physically together, in cases where sexual assault, dating violence, domestic violence, or child sexual abuse is an issue. The recipient also agrees to ensure that any subrecipient ("subgrantee") at any tier will comply with this condition.

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**EXHIBIT B**

**-SCOPE OF SERVICES-**

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred for services for victims of sexual assault, domestic violence, dating violence, and stalking.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15<sup>th</sup> or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:  
NH Department of Justice  
Grants Management Unit  
33 Capitol Street  
Concord, NH 03301  
(603) 271-8091 or [travis.n.teeboom@doj.nh.gov](mailto:travis.n.teeboom@doj.nh.gov)

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EXHIBIT C

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.
  - 3a. The Subrecipient shall be awarded an amount not to exceed \$25,025 of the total Grant Limitation from Governor and Council approval or 1/1/2023, whichever is later, to 12/31/2023, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.
  - 3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to the end of the federal grant end date, not after. No extension is granted until approval is received by DOJ in writing.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, or after 12/31/2023, unless a grant extension is approved in writing by DOJ.

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**EXHIBIT D**

**-EEO REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-**

I, Deputy Chief Michael Maloney [responsible official], certify that

The Portsmouth Police Department [Subrecipient] has completed the EEO reporting tool certification within the last two years at: [https://ojp.gov/about/ocr/faq\\_eoop.htm](https://ojp.gov/about/ocr/faq_eoop.htm) on June 22, 2022 [date] \* still in review as of 10/26/22  
\* see attached email

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

**EEO Training Requirements for Subrecipients**

NICHHEL MALONEY [official that completed training] has completed the EEO training at <https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm> on: 4/28/22 [date]. The EEO training must be completed at least once every two years.

**DOJ Discrimination Complaint Process**

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

**Subrecipient Discrimination Complaint Process**

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

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**EXHIBIT D**

**Certified Standard Assurances**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

KAREN Conard  
Name of Authorized Signor

Kear  
Signature

MARK Newport  
Name of Authorized Signor

[Signature]  
Signature

City Manager  
Title of Authorized Signor

10/26/2022  
Date

Chief of Police  
Title of Authorized Signor

10/25/22  
Date

**EXHIBIT E**

**-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 Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds 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/part2chan3.htm>.

**Supplanting and job retention**


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

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The Portsmouth Police Department (Subrecipient) certifies that any funds awarded through grant number 2023VAW13 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 Portsmouth Police Department (Subrecipient) understands that supplanting violations may result in a range of penalties, including but not limited to suspension of future funds under this program, suspension or debarment from federal grants, recoupment of monies provided under this grant, and civil and/or criminal penalties.

Printed Name and Title of Authorized Signor: KAREN CONARD, City Manager

Signature:  Date 10/24/2022

Printed Name and Title of Authorized Signor: MARK NEWPORT, Chief of Police

Signature:  Date 10/25/22

**EXHIBIT E**

**NEW HAMPSHIRE DEPARTMENT OF JUSTICE**



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

Subrecipients should refer to the regulations cited below to determine the certification to which they are required to attest. Subrecipients 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 Subrecipient 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 Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Subrecipient'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 Subrecipient 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 Subrecipient 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**

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**EXHIBIT F**

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient certifies, 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 Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Subrecipient 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 Subrecipient also must disclose such felony criminal conviction in writing to the Department (for OJP Subrecipients, to OJP at [Ojpcompliancereporting@usdoj.gov](mailto:Ojpcompliancereporting@usdoj.gov); for OVW Subrecipients, to OVW at [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@usdoj.gov); or for COPS Subrecipients, to COPS at [AskCOPSRC@usdoj.gov](mailto:AskCOPSRC@usdoj.gov)), unless such disclosure has already been made.

**3. FEDERAL TAXES**

A. If the Subrecipient 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

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**EXHIBIT F**

(2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP

Subrecipients, to OJP at [Ojpccompliancereporting@usdoj.gov](mailto:Ojpccompliancereporting@usdoj.gov); for OVW Subrecipients, to OVW at [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@usdoj.gov); or for COPS Subrecipients, to COPS at [AskCOPSRC@usdoj.gov](mailto:AskCOPSRC@usdoj.gov)).

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

**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 Subrecipient 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 Subrecipient's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(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;

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Date: 10/25/22 10/26/22

**EXHIBIT F**

(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:

(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.

<u>KAREN CONARD</u> Name of Authorized Signor	<u>City Manager</u> Title of Authorized Signor
<u>[Signature]</u> Signature	<u>10/26/2022</u> Date
<u>City of Portsmouth - Police Dept</u> Name and Address of Agency	
<u>MARK NEWPORT</u> Name of Authorized Signor	<u>Chief of Police</u> Title of Authorized Signor
<u>[Signature]</u> Signature	<u>10/25/22</u> Date

**EXHIBIT G**

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

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

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

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

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

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

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

Initials:     PW         KSC    

Date:     10/25/22         10/26/22

EXHIBIT G  
Certification

KAREN Conaro  
Name of Authorized Signor  
KGC  
Signature

City Manager  
Title of Authorized Signor  
10/26/2022  
Date

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

1. The Unique Entity ID (SAM) number for your entity is: XTLZC874AZN7

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

X NO                      \_\_\_ YES

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

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

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

\_\_\_ NO                      \_\_\_ YES

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

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

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

Initials: MW KGC  
Date: 10/25/22 10/26/22



**EXHIBIT G**  
Certification

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

Initials: MM KSC  
Date: 10/25/22 10/26/22

**EXHIBIT H**

U.S. Department of Justice  
Office on Violence Against Women



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

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

**(A) In general**

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

**(B) Nondisclosure**

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

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

Initials: MN KSC

Date: 10/25/22 10/26/22

**EXHIBIT H**

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

**(C) Release**

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

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

**(D) Information sharing**

(i) Grantees and subgrantees may share—

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

(ii) In no circumstances may—

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

**(E) Statutorily mandated reports of abuse or neglect**

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

**(F) Oversight**

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

**(G) Confidentiality assessment and assurances**

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

Initials: MM KSC  
Date: 10/25/22 10/26/22

EXHIBIT H

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

KAREN Conaro City Manager  
Typed Name of Authorized Representative Title

Telephone Number 603-610-7201

[Signature] 10/26/2022  
Signature of Authorized Representative Date Signed

City of Portsmouth - Police Department  
Agency Name

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

Printed Name and Title of Authorized Signor: MARK Newport, Chief of Police

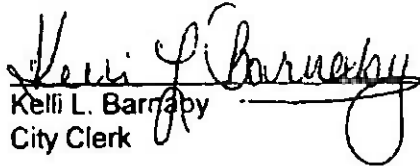
Signature: [Signature] Date 10/25/22

**CERTIFICATE OF AUTHORITY**

I, Kelli L. Barnaby, City Clerk for the City of Portsmouth, do hereby certify that:

Upon the City Council's vote to accept any grant, the City Manager is authorized to enter into grant agreements with local, state and federal agencies. His/Her authority is found in the Revised Charter of the City of Portsmouth, Articles 1 and 5,

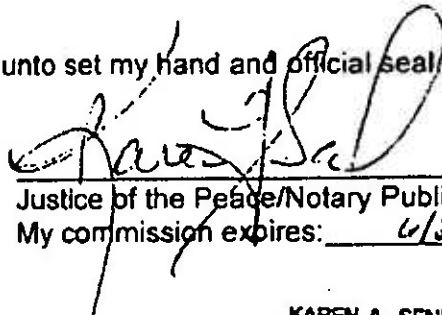
IN WITNESS WHEREOF, I have hereunto set my hand as the City Clerk of the City of Portsmouth, New Hampshire this 26 day of October, 2022.

  
Kelli L. Barnaby  
City Clerk

STATE OF NEW HAMPSHIRE  
ROCKINGHAM, SS

On this 26<sup>th</sup> day of October, 2022, before me, the undersigned officer, personally appeared Kelli L. Barnaby, who acknowledged herself to be the City Clerk of the City of Portsmouth, New Hampshire and that she, as City Clerk, being authorized to do so, executed the foregoing instrument for the purposes therein contained.

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

  
Justice of the Peace/Notary Public  
My commission expires: 6/24/25

KAREN A. SENECAL  
Notary Public - New Hampshire  
My Commission Expires June 24, 2025



## CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) is organized under the New Hampshire Revised Statutes Annotated, Chapter 5-B, Pooled Risk Management Programs. In accordance with those statutes, its Trust Agreement and bylaws, Primex<sup>3</sup> is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex<sup>3</sup> is entitled to the categories of coverage set forth below. In addition, Primex<sup>3</sup> may extend the same coverage to non-members. However, any coverage extended to a non-member is subject to all of the terms, conditions, exclusions, amendments, rules, policies and procedures that are applicable to the members of Primex<sup>3</sup>, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex<sup>3</sup> Board of Trustees. The Additional Covered Party's per occurrence limit shall be deemed included in the Member's per occurrence limit, and therefore shall reduce the Member's limit of liability as set forth by the Coverage Documents and Declarations. The limit shown may have been reduced by claims paid on behalf of the member. General Liability coverage is limited to Coverage A (Personal Injury Liability) and Coverage B (Property Damage Liability) only. Coverage's C (Public Officials Errors and Omissions), D (Unfair Employment Practices), E (Employee Benefit Liability) and F (Educator's Legal Liability Claims-Made Coverage) are excluded from this provision of coverage.

The below named entity is a member in good standing of the New Hampshire Public Risk Management Exchange. The coverage provided may, however, be revised at any time by the actions of Primex<sup>3</sup>. As of the date this certificate is issued, the information set out below accurately reflects the categories of coverage established for the current coverage year.

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

<b>Participating Member:</b> City of Portsmouth One Junkins Avenue Portsmouth, NH 03801	<b>Member Number:</b> 275	<b>Company Affording Coverage:</b> NH Public Risk Management Exchange - Primex <sup>3</sup> Bow Brook Place 46 Donovan Street Concord, NH 03301-2624
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Type of Coverage	Effective Date (mm/dd/yyyy)	Expiration Date (mm/dd/yyyy)	Limits - NH Statutory Limits May Apply, If Not
<input type="checkbox"/> General Liability (Occurrence Form) <input type="checkbox"/> Professional Liability (describe) <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence			Each Occurrence General Aggregate Fire Damage (Any one fire) Med Exp (Any one person)
<input type="checkbox"/> Automobile Liability Deductible    Comp and Coll: <input type="checkbox"/> Any auto			Combined Single Limit (Each Accident) Aggregate
<input checked="" type="checkbox"/> Workers' Compensation & Employers' Liability	7/1/2021 7/1/2022	7/1/2022 7/1/2023	<input checked="" type="checkbox"/> Statutory Each Accident    \$2,000,000 Disease - Each Employee    \$2,000,000 Disease - Policy Limit
<input type="checkbox"/> Property (Special Risk Includes Fire and Theft)			Blanket Limit, Replacement Cost (unless otherwise stated)

Description: Proof of Primex Member coverage only.

<b>CERTIFICATE HOLDER:</b> New Hampshire Department of Justice 33 Capitol Street Concord, NH 03301	<b>Additional Covered Party</b>	<b>Loss Payee</b>	Primex <sup>3</sup> - NH Public Risk Management Exchange By: <i>Mary Beth Powell</i> Date: 4/19/2022    mpowell@nhprimex.org Please direct inquiries to: Primex <sup>3</sup> Claims/Coverage Services 603-225-2841 phone 603-228-3833 fax
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## CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex<sup>2</sup>) is organized under the New Hampshire Revised Statutes Annotated, Chapter 5-B, Pooled Risk Management Programs. In accordance with those statutes, its Trust Agreement and bylaws, Primex<sup>2</sup> is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex<sup>2</sup> is entitled to the categories of coverage set forth below. In addition, Primex<sup>2</sup> may extend the same coverage to non-members. However, any coverage extended to a non-member is subject to all of the terms, conditions, exclusions, amendments, rules, policies and procedures that are applicable to the members of Primex<sup>2</sup>, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex<sup>2</sup> Board of Trustees. The Additional Covered Party's per occurrence limit shall be deemed included in the Member's per occurrence limit, and therefore shall reduce the Member's limit of liability as set forth by the Coverage Documents and Declarations. The limit shown may have been reduced by claims paid on behalf of the member. General Liability coverage is limited to Coverage A (Personal Injury Liability) and Coverage B (Property Damage Liability) only. Coverage's C (Public Officials Errors and Omissions), D (Unfair Employment Practices), E (Employee Benefit Liability) and F (Educator's Legal Liability Claims-Made Coverage) are excluded from this provision of coverage.

The below named entity is a member in good standing of the New Hampshire Public Risk Management Exchange. The coverage provided may, however, be revised at any time by the actions of Primex<sup>2</sup>. As of the date this certificate is issued, the information set out below accurately reflects the categories of coverage established for the current coverage year.

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

<b>Participating Member:</b> City of Portsmouth One Jenkins Avenue Portsmouth, NH 03801	<b>Member Number:</b> 275	<b>Company Affording Coverage:</b> NH Public Risk Management Exchange - Primex <sup>3</sup> Bow Brook Place 46 Donovan Street Concord, NH 03301-2624
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Type of Coverage	Effective Date (mm/dd/yyyy)	Expiration Date (mm/dd/yyyy)	Limits - NH Statutory Limits May Apply	
<input checked="" type="checkbox"/> <b>General Liability (Occurrence Form)</b>	7/1/2021	7/1/2022	Each Occurrence	\$ 1,000,000
<input type="checkbox"/> <b>Professional Liability (describe)</b> <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence	7/1/2022	7/1/2023	General Aggregate	\$ 2,000,000
			Fire Damage (Any one fire)	
			Med Exp (Any one person)	
<input type="checkbox"/> <b>Automobile Liability</b> Deductible    Comp and Coll: \$1,000 <input type="checkbox"/> Any auto			Combined Single Limit (Each Accident)	
			Aggregate	
<input type="checkbox"/> <b>Workers' Compensation &amp; Employers' Liability</b>			Statutory	
			Each Accident	
			Disease - Each Employee	
			Disease - Policy Limit	
<input type="checkbox"/> <b>Property (Special Risk includes Fire and Theft)</b>			Blanket Limit, Replacement Cost (unless otherwise stated)	

**Description:** In regards to the Grant agreement, the certificate holder is named as Additional Covered Party, but only to the extent liability is based on the negligence or wrongful acts of the member, its employees, agents, officials or volunteers. This coverage does not extend to others. Any liability resulting from the negligence or wrongful acts of the Additional Covered Party, or their employees, agents, contractors, members, officers, directors or affiliates is not covered. The Participating Member will advise of cancellation no less than 15 days prior to cancellation.

<b>CERTIFICATE HOLDER:</b>	<input checked="" type="checkbox"/>	Additional Covered Party	<input type="checkbox"/>	Loss Payee	Primex <sup>2</sup> - NH Public Risk Management Exchange
					By: <i>Mary Beth Powell</i>
					Date: 4/19/2022    mpurcell@nhprimex.org
					Please direct inquiries to: Primex <sup>2</sup> Risk Management Services 603-225-2841 phone 603-228-3833 fax
New Hampshire Department of Justice 33 Capitol Street Concord, NH 03301					



# Portsmouth Police Department

Position Title: Victim/Witness Advocate Department: Strategic  
Reports To: Lieutenant of Strategic Services FLSA: Non-Exempt  
Effective Date: July 1, 2018  
Classification Level: Grade 7  
Salary Range: \$41,587-\$52,819

## **NATURE OF WORK**

Provides a broad range of support duties to reduce the emotional, financial and physical impact of criminal victimization, and assist victims and witnesses with problems that result from their victimization. Provides 24 hour, 7 day a week support services to victims, victims' families, and witnesses to include crisis intervention, education, and assistance throughout the criminal justice process system. Assure that the Victims' Bill of Rights is adhered to.

## **EXAMPLES OF ESSENTIAL JOB FUNCTIONS**

Serves as liaison between victims/witnesses, investigators, attorneys, prosecutors, the Portsmouth Police Department, and community organizations. This position is meant to build on-going positive relationships and trust with the victims/witnesses.

Provides crisis intervention to victims and witnesses to meet their urgent emotional and/or physical needs. This may include accompanying investigators to meet and provide support and referrals to the victims and/or referring victims to area crisis centers or applicable community resources.

Interviews or participates in interviews of victims including those involved in domestic violence and sexual assault cases.

Meets with victims/witnesses prior to indictment of case.

Explains judicial process to victims, witnesses, and their families to ensure they are informed regarding the judicial system.

Advises victims and their families of their rights and the availability of the Prosecutor to assist in exercising their rights.



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Ascertains the whereabouts and immediate availability of all parties at all times.

Contacts victims/witnesses for scheduled depositions, hearings, etc., and advises all prosecution participants of any court dates and/or changes in scheduled proceedings.

Prepares witnesses for court testimony, including coordination of schedules with court system, and assists in the preparation of victim impact statements to be used at sentencing, as required.

Attends depositions, court hearings and trials to provide support and information to victims, witnesses and their families, as required.

Keeps victims/witnesses notified of case status, to include hearings and trial dates, continuances, pre-trial releases, plea discussions, dispositions and sentencing.

Advises victims/witnesses of the outcome of any hearing and explains its portent.

Draws up subpoenas in certain instances (ex: domestic violence cases).

Assists detectives with victim/witness follow-up on cases.

Assists in the development of policies and procedures concerning services provided to victims, information sharing, and the handling of complaints.

Provides consultation and training to PPD staff, other local agencies, and partners.

Establishes and updates a client database and services provided to meet agency and federal/state grant requirements.

Maintains up-to-date information on the Portsmouth Police website.

Writes grants to fund this position and its operations, if available.

### **EXAMPLES OF OTHER JOB FUNCTIONS**

Performs all other duties where needed and as assigned in all things incidental to the prosecution efforts of the office.

Maintains a comprehensive database of community services and agencies for victim referrals.

### **ENVIRONMENT, WORKING CONDITIONS, PHYSICAL AND MENTAL EFFORT**

Working Conditions-Requires performing regular job functions in an adverse working environment containing a combination or disagreeable elements which significantly

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impact the employee's ability to complete work assignments. This level includes possible work-related accidents or assault.

Physical Demands-Requires light work, including continuous walking or operating simple equipment for extended periods of time as well as occasional strenuous activities such as reaching or bending.

The work is primarily of an intellectual nature but requires the moderate lifting of binders, reports, office equipment, and supplies weighing up to 25 pounds, and being able to file papers in four drawer filing cabinets

### **REQUIRED KNOWLEDGE, SKILLS AND CAPABILITIES**

Knowledge of basic issues of victimology and victim assistance.

Knowledge of legal practices, procedures and the New Hampshire judicial system.

Excellent judgment, tact, courtesy, maturity, and communication (written and oral) skills are all essential.

May be required to travel to/from victims' homes and occasionally transport victims and witnesses to/from Court.

Flexibility necessary for occasional evening, weekend and on-call hours for this salaried position.

Requires skill in analyzing and interpreting data, policy, and procedures OR in using equipment in order to arrive at logical conclusions or recommendations.

Requires responsibility for achieving major aspects of long-range agency objectives by planning for short- and long-term organizational goals, reviewing recommendations for procedural changes, and developing or revising program policies.

Requires reviewing summaries and reports and making decisions to solve problems or to achieve work objectives as well as articulating and expressing those solutions and goals. This level may also require formal presentations of solutions and goals to employees and the general public to increase the responsiveness of the agency toward the demands of its client system.

Requires evaluating a combination of wide-ranging job functions to determine work procedures, to solve problems, and to reach conclusions by applying analytical or technical thinking. This level also requires planning policies and long-term strategies, drawing conclusions based on available criteria, and evaluating the effectiveness of program objectives.

Requires independent judgment in planning and evaluating work procedures and standards under administrative direction and according to broad departmental guidelines.

### **RECOMMENDED WORK TRAITS:**

Knowledge of community resources.

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Ability to handle high stress crisis situations and to work under pressure in an emotionally charged environment.

Ability to provide short-term counseling and emotional support to victims during the criminal justice process and to act as a mediator between victims and offenders as needed.

Ability to serve as an advocate within the criminal justice process for individual victim's needs/concerns. Ability to listen to people, determine their needs, and make appropriate referrals.

Ability to exercise sound judgment, tact and courtesy in dealing with people.  
Ability to communicate effectively in a variety of environments.

Ability to develop policies and procedures in assigned area of specialty.

Ability to develop, implement, and present training programs for law enforcement.

Ability to work independently within established parameters.

Ability to establish and maintain a positive working relationship with law enforcement agencies, courts, social service agencies and other service providers.

Must be willing to maintain appearance appropriate to assigned duties and responsibilities as determined by the agency appointing authority.

### **MINIMUM REQUIRED QUALIFICATIONS**

Education: Bachelor's degree in psychology, criminal justice, social work, human services, sociology or a related field.

Training in victimology, crisis intervention, counseling techniques, sexual assault, domestic violence, child sexual abuse, homicide and grieving issues.

Experience: Three years' experience in crisis intervention or related work with victims of crime.

### **SCOPE OF EXAMINATION**

Competitive Examination which includes a personal interview.

Finalist must complete pre-employment background, drug testing, medical evaluation, psychological evaluation and polygraph examination.

# Brianne Deyermund

## EDUCATION

University of New Hampshire, Durham, NH  
BA, Criminal Justice; Political Science 2014

Andover High School, Andover, MA 2010

## WORK EXPERIENCE

**Victim/Witness Coordinator, Portsmouth Police Department, Portsmouth, NH 2019-Present**  
Serves as the liaison between the Department, crime victims, investigators, prosecutors, and community organizations. Provides crisis intervention and support to victims of crime to reduce emotional, financial and physical impacts of victimization and meet urgent emotional and/or physical needs. Accompany investigators to meet with, and interview victims. Provide referrals to area crisis centers or community resources. Explains judicial process to victims, witnesses, and their families to ensure they are informed in accordance with the Victim's Bill of Rights. Prepares victims for testimony and delivery of victim impact statements. Assists with restraining order applications. Educates law enforcement officers and other victim services personnel through trainings and demonstrations on best practices and victimology. Secures funding through VOCA and VAWA grant applications. Board member of county-wide Sexual Assault Response Team.

**Victim/Witness Coordinator, Carroll County Attorney's Office, Ossipee, NH 2017-2019**  
Served as the liaison between the prosecution team and victims of crime. Operated in accordance with NH Victim's Bill of Rights. Educated victims and witnesses on the criminal justice process and court procedure. Advised victims and witnesses of hearings and trial, issued subpoenas, and coordinated scheduling and travel. Organized preparation of civilian and law enforcement witnesses for testimony, assisted in crafting and delivering victim impact statements. Attended law enforcement and forensic interviews of victims. Provided referrals for services outside of the criminal justice system, to include resources at crisis centers and mental health counseling. Hosted training opportunities and gave presentations on best practices when working with victims. Secured funding through VOCA Grant applications. Member of Child Advocacy Center child protection team, and co-chair of the Sexual Assault Response Team

**Legal Assistant, Rockingham County Attorney's Office, Brentwood, NH 2015-2017**  
Managed two prosecutor's case loads from pre-indictment through trial and post-conviction. Prepared case discovery, issued subpoenas, organized hearing schedules, reviewed and processed incoming notices and mail. Organized meetings with witnesses for hearings and trial. Communicated with witnesses to notify them of upcoming hearing dates and explained the judicial process. Facilitated witness attendance for testimony and depositions. Gathered restitution information, including reviewing medical and insurance documents, and distributed mittimus' and sentencing information to applicable parties.

## VOLUNTEER EXPERIENCE

**Rockingham County Sexual Assault Response Team Board Member 2019-Present**  
Organized and attended monthly meetings. Planned and presented trainings to law enforcement officers county-wide on best practices in accordance with the Attorney General's Protocol Response to Sexual Assault

**Carroll County Sexual Assault Response Team Co-Chair 2017-2019**

**Carroll County Child Advocacy Center 2017-2019**  
Multi-disciplinary team monthly case review member. Attended monthly meetings to review active child abuse and assault cases. Coordinated resources within the team to provide support and assistance to victims.

## SKILLS & CERTIFICATIONS

FBI ELEVATE Program: summer 2020 session

Case management software knowledge: IMC, Prosecutor by Karpel, DocStar

New Hampshire SPOTS certified: criminal record information systems NCIC and NLETS

Grant writing and fundraising: VOCA & VAWA

Organizational and clerical- conference and meeting planning, filing, letter writing, mailing, telephone calls

5 years of Spanish language education, 2 years of Greek language education



**CITY OF PORTSMOUTH, NEW HAMPSHIRE**

**Independent Auditor's Reports Pursuant  
to Government Auditing Standards  
and Uniform Guidance**

**For the Year Ended June 30, 2021**

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**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**

**INDEPENDENT AUDITOR'S REPORT**

To the Honorable Mayor and City Council  
City of Portsmouth, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Portsmouth, New Hampshire (the City), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 15, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing 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 the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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.

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Melanson".

Merrimack, New Hampshire  
December 15, 2021





**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM,  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND  
REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

**INDEPENDENT AUDITOR'S REPORT**

To the Honorable Mayor and City Council  
City of Portsmouth, New Hampshire

**Report on Compliance for Each Major Federal Program**

We have audited the City of Portsmouth, New Hampshire's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2021. The City'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 the City'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 the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

***Opinion on Each Major Federal Program***

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

**Report on Internal Control Over Compliance**

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

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

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



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

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Portsmouth, New Hampshire as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 15, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic 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 basic 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 basic financial statements or to the basic 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 basic financial statements as a whole.

A handwritten signature in cursive script that reads "Melanson".

Merrimack, New Hampshire  
September 15, 2022

CITY OF PORTSMOUTH, NEW HAMPSHIRE

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2021

Federal Agency Cluster Pass-through Agency Program Title	Federal AL Number	Pass Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<b>U.S. Department of Agriculture</b>				
<b>Child Nutrition Cluster</b>				
Passed Through the New Hampshire Department of Education				
National School Breakfast Program	10.553	Unknown	\$ 57,784	\$ -
National School Lunch Program - Cash Assistance	10.555	Unknown	299,188	-
National School Lunch Program - Non-Cash Assistance	10.555	Unknown	76,722	-
<b>Total Child Nutrition Cluster</b>			<b>383,694</b>	<b>-</b>
<b>Total U.S. Department of Agriculture</b>			<b>383,694</b>	<b>-</b>
<b>U.S. Department of Housing and Urban Development</b>				
<b>CDBG- Entitlement Grants Cluster</b>				
<b>Direct Federal Program</b>				
Community Development Block Grants/Entitlement Grants	14.218	N/A	283,986	202,820
COVID-19 - Community Development Block Grants/Entitlement Grants	14.218	N/A	117,635	100,846
<b>Total CDBG- Entitlement Grants Cluster</b>			<b>401,621</b>	<b>303,666</b>
<b>Total U.S. Department of Housing and Urban Development</b>			<b>401,621</b>	<b>303,666</b>
<b>U.S. Department of Justice</b>				
<b>Direct Federal Program</b>				
Missing Children's Assistance	16.543	N/A	354,984	-
Crime Victim Assistance	16.575	N/A	24,759	-
Bulletproof Vest Partnership Program	16.607	N/A	6,034	-
Equitable Sharing Program	16.922	N/A	9,264	-
Passed Through the New Hampshire Department of Justice				
Violence Against Women Formula Grants	16.588	Unknown	23,306	-
<b>Total U.S. Department of Justice</b>			<b>418,347</b>	<b>-</b>
<b>U.S. Department of Transportation</b>				
<b>Highway Planning and Construction Cluster</b>				
Passed Through the New Hampshire Department of Transportation				
Highway Planning and Construction - Peaverly Hill Road	20.205	20258	48,920	-
Highway Planning and Construction - Elwyn Sidewalk/Sidepath	20.205	41752	45,025	-
<b>Total Highway Planning and Construction Cluster</b>			<b>93,945</b>	<b>-</b>
<b>Highway Safety Cluster</b>				
Passed Through the New Hampshire Department of Transportation				
State and Community Highway Safety - Operation Safe Commute	20.600	20-02-11	794	-
State and Community Highway Safety - Drive Sober or Get Pulled Over	20.600	20-07-11	255	-
State and Community Highway Safety - DUI Enforcement	20.600	20-07-04	1,795	-
State and Community Highway Safety - Stop Patrols	20.600	20-02-04	5,365	-
State and Community Highway Safety - Bicycle/Pedestrian	20.600	20-06-04	4,258	-
State and Community Highway Safety - Speed Enforcement	20.600	21-02-04	1,813	-
State and Community Highway Safety - DUI Enforcement	20.600	21-07-04	1,234	-
State and Community Highway Safety - Distracted Driving	20.600	21-04-04	1,276	-
State and Community Highway Safety - Bicycle/Pedestrian	20.600	21-06-04	975	-
State and Community Highway Safety - Join the Clique	20.600	21-01-04	709	-
State and Community Highway Safety - Drive Sober or Get Pulled Over	20.600	21-07-11	242	-
State and Community Highway Safety - U Drive U Test U Pay	20.600	21-04-11	720	-
<b>Total Highway Safety Cluster</b>			<b>19,436</b>	<b>-</b>
<b>Total U.S. Department of Transportation</b>			<b>113,381</b>	<b>-</b>

(continued)

The accompanying notes are an integral part of this schedule.

(continued)

CITY OF PORTSMOUTH, NEW HAMPSHIRE

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2021

<i>Federal Agency</i> Cluster Pass-through Agency Program Title	<i>Federal</i> <i>AL</i> <i>Number</i>	<i>Pass Through</i> <i>Identifying</i> <i>Number</i>	<i>Federal</i> <i>Expenditures</i>	<i>Passed</i> <i>Through to</i> <i>Subrecipient</i>
<i>U.S. Department of the Treasury</i>				
Passed Through the New Hampshire Governor's Office for Emergency Relief and Recovery				
COVID-19 - Coronavirus Relief Fund	21.019	Unknown	60,099	-
Passed Through the New Hampshire Department of Justice				
COVID-19 - Coronavirus Relief Fund	21.019	Unknown	698,530	-
Total U.S. Department of Treasury			758,629	-
<i>Environmental Protection Agency</i>				
Clean Water State Revolving Funds Cluster				
Passed Through the New Hampshire Department of Environmental Services				
Capitalization Grants for Clean Water State Revolving Funds	66.456	CS330001-16	155,048	-
Total Clean Water State Revolving Funds Cluster			155,048	-
Total Environmental Protection Agency			155,048	-
<i>U.S. Department of Education</i>				
Special Education Cluster				
Passed Through the New Hampshire Department of Education				
Special Education Grants to States	84.027	92520, 95605, 02663, 12512	658,717	-
Special Education Preschool Grants	84.173	92371, 02664	21,930	-
Total Special Education Cluster			680,647	-
Passed Through the New Hampshire Department of Education				
Title I Grants to Local Educational Agencies	84.010	00273, 10991	338,089	-
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	00505 03133, 10748, 10788, 10968, 11201, 11210,	96,588	-
Career and Technical Education - Basic Grants to States	84.048	13556	92,012	-
English Language Acquisition State Grants	84.365	90352, 90628, 00352, 11156	11,526	-
Supporting Effective Instruction State Grant	84.367	00318, 10966	75,145	-
Student Support and Academic Enrichment Program	84.424	90458, 00458, 11311	42,917	-
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	04832, 99903	284,826	-
Total U.S. Department of Education			1,621,750	-
<i>U.S. Election Assistance Commission</i>				
Passed through the New Hampshire Office of the Secretary of State				
COVID-19 - Election Assistance Grant	90.404	Unknown	71,636	-
Total U.S. Election Assistance Commission			71,636	-
<i>U.S. Department of Health and Human Services</i>				
Passed Through the New Hampshire Department of Education				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.143	91000	69,898	-
Total U.S. Department of Health and Human Services			69,898	-
<i>U.S. Department of Homeland Security</i>				
Passed Through the New Hampshire Department of Safety				
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Unknown	384,640	-
Homeland Security Grant Program - Night Vision Equipment	97.067	Unknown	38,400	-
Homeland Security Grant Program - Drone/SUAS	97.067	Unknown	6,291	-
Total U.S. Department of Homeland Security			407,331	-
Total Federal Expenditures			\$ 4,401,335	\$ 303,666

The accompanying notes are an integral part of this schedule.

## CITY OF PORTSMOUTH, NEW HAMPSHIRE

### Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2021

#### **Note 1. Summary of Significant Accounting Policies**

- The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the City of Portsmouth, New Hampshire (the City) under programs of the federal government for the year ended June 30, 2021. The information in the Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.
- Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.
- The amounts reported for the National School Lunch Program – Non-Cash Assistance represent the fair value of commodities received.
- Expenditures awarded from the Federal Emergency Management Agency (FEMA), must be presented on the Schedule when; 1) FEMA has approved the City's project worksheet (PW) and 2) the City has incurred the eligible expenditures. The \$364,640 reported for Disaster Grants – Public Assistance (Presidentially Declared Disasters), AL 97.036, represents expenditures incurred in prior years that were approved by FEMA during fiscal year 2021.

#### **Note 2. De Minimis Cost Rate**

The City has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

#### **Note 3. Donated Personal Protective Equipment (PPE) (Unaudited)**

During fiscal year 2021, the City received donated PPE from federal sources with an estimated fair market value of \$132,728.

CITY OF PORTSMOUTH, NEW HAMPSHIRE

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2021

SECTION I - SUMMARY OF AUDITOR'S RESULTS

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified?  yes  no
- Significant deficiencies identified?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

**Federal Awards**

Internal control over major federal programs:

- Material weaknesses identified?  yes  no
- Significant deficiencies identified?  yes  none reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?  yes  no

Identification of major federal programs:

<b>AL Number(s)</b>	<b>Name of Federal Program or Cluster</b>
21.019	COVID-19 – Coronavirus Relief Fund
97.036	COVID-19 – Disaster Grants – Public Assistance

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

Auditee qualified as low-risk auditee?  yes  no

**SECTION II - FINANCIAL STATEMENT FINDINGS**

None.

**SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

None.

**SECTION IV - SCHEDULE OF PRIOR YEAR FINDINGS**

There were no findings in the prior year.



GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice.		1.2. State Agency Address 33 Capitol Street, Concord, NH 03301	
1.3. Grantee Name New Hampshire Legal Assistance		1.4. Grantee Address 117 North State Street Concord, NH 03301	
1.5. Grantee Phone # (603) 206-2226	1.6. Account Number 02-20-20-201510- 5017-072-500575	1.7. Completion Date 12/31/2023	1.8. Grant Limitation \$ 45,000
1.9. Grant Officer for State Agency Kathleen Carr		1.10. State Agency Telephone Number (603) 271-1234	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 <i>S. Austin</i>		1.12. Name & Title of Grantee Signor 1 Sarah Mattson Dustin, Executive Director	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13. State Agency Signature(s) <i>Kathleen Carr</i>		1.14. Name & Title of State Agency Signor(s) Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <i>/s/ Christopher Bond</i> Assistant Attorney General, On: <i>1 / 1 11/7/22</i>			
1.16. Approval by Governor and Council (if applicable) By: _____ On: <i>1 / 1</i>			

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

*Snd  
11/27/22*

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

Initials:

Date: 10/27/02

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

## EXHIBIT A

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

1. The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at [www.lep.gov](http://www.lep.gov).
2. The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at <http://www.doj.nh.gov/grants-management/civil-rights.htm> and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.
3. The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.
4. Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is \$650 per day or \$81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required. Prior approval requests require additional justification.
5. The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice (NHDOJ), that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the NHDOJ for the life of the subgrant without the express approval of the NH DOJ.

## EXHIBIT A

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

**7. 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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

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 an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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.

**8. Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide**

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated version that may be posted during the period of performance.

The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review

throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained,

## EXHIBIT A

whichever is longer, pursuant to 2 C.F.R. 200.334, 200.337.

### **9. 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 subrecipient 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 subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ, must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding

### **10. Requirements related to System for Award Management and unique entity identifiers**

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 current information in SAM.

The subrecipient 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 the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers (UEI) are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

### **11. Employment eligibility verification for hiring under the award**

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

The details of the recipient's obligations under this condition are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Employment eligibility verification for hiring under award) and are incorporated by reference here.

### **12. 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 (as defined in 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) (as defined in 2 C.F.R. 200.1) within the

## EXHIBIT A

scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130).

The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW 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 PM 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 GMU 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 GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

### **13. Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ.

The details of the recipient's obligations under this condition are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Unreasonable restrictions on competition under the award; association with federal government) and are incorporated by reference here.

### **14. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions>

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(Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

### **15. Determinations of suitability to interact with participating minors**

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

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions> (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

### **16. 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 on the OVW website at <https://www.justice.gov/ovw/conference-planning>.

### **17. OVW Training Guiding Principles**

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at <https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary>.

### **18. Effect of failure to address audit issues**

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient 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.

### **19. Potential imposition of additional requirements**



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

### **20. 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.

### **21. 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.

### **22. 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."

### **23. Restrictions on "lobbying" and policy development**

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them)

## EXHIBIT A

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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance and may not proceed without the express prior written approval of NHDOJ.

### **24. Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year**

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, for each fiscal year, are set out at <https://www.justice.gov/ovw/award-conditions> (Award Condition:

General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

### **25. 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) online submission accessible via the OIG webpage at <https://oig.justice.gov/hotline/contact-grants.htm> (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at <http://www.usdoj.gov/oig>.

### **26. 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

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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 subrecipient 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 subrecipient'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

- 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.

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

## EXHIBIT A

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 subrecipient also must inform its employees, in writing (and in the predominant native language of the workforce), 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

### **28. 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.

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

If the recipient 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 subrecipient must disclose that fact and certain related information to OVW by email to [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@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 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.

### **30. Availability of general terms and conditions on OVW website**

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at <https://www.justice.gov/ovw/award-conditions>. These do not supersede any specific conditions in this award document.

### **31. Compliance with statutory and regulatory requirements**

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L.

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103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

### **32. Compliance with solicitation requirements**

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (<https://www.justice.gov/ovw/resources-and-faqs-grantees>). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

### **33. VAWA 2013 nondiscrimination condition**

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming.

The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

### **34. Misuse of award funds**

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

### **35. Limitation on use of funds to approved activities**

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

### **36. Non-supplantation**

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

## EXHIBIT A

### **37. Confidentiality and information sharing**

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information.

The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at <https://www.justice.gov/ovw/resources-and-faq-grantees>. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

### **38. Activities that compromise victim safety and recovery or undermine offender accountability**

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

### **39. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence**

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

### **40. Termination or suspension for cause**

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as

## EXHIBIT A

applicable mutatis mutandis. The federal regulation providing uniform rules for termination of grants and cooperative agreements is 2 CFR 200.340.

### **41. Performance progress reports and final report submission**

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe.

Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

### **42. Subrecipient program income**

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs.

In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period.

Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

### **43. Subrecipient product monitoring**

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

### **44. Publications disclaimer for STOP Formula subrecipients**

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement:

## EXHIBIT A

"This project was supported by Subgrant No. \_\_\_\_\_ awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

### 45. Copyrighted works

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

### 46. Consultant compensation rates

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of \$81.25 per hour, not to exceed \$650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of \$81.25 per hour, not to exceed \$650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

### 47. Ongoing compliance with statutory certifications

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449



EXHIBIT A

(regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims).

Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

**48. Requirements for subrecipients providing legal assistance**

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are:

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

**EXHIBIT B**

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for victims of sexual assault, domestic violence, dating violence, and stalking.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15<sup>th</sup> or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:  
NH Department of Justice  
Grants Management Unit  
33 Capitol Street  
Concord, NH 03301  
(603) 271-8091 or [travis.n.teeboom@doj.nh.gov](mailto:travis.n.teeboom@doj.nh.gov)

EXHIBIT C

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.
  - 3a. The Subrecipient shall be awarded an amount not to exceed \$45,000 of the total Grant Limitation from Governor and Council approval or 1/1/2023, whichever is later, to 12/31/2023, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.
  - 3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to the end of the federal grant end date, not after. No extension is granted until approval is received by DOJ in writing.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, or after 12/31/2023, unless a grant extension is approved in writing by DOJ.

**EXHIBIT D**

**-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-**

I, Sarah Mattson Dustin [responsible official], certify that

New Hampshire Legal Assistance [Subrecipient] has completed the EEO reporting tool certification within the last two years at: [https://ojp.gov/about/ocr/faq\\_eeop.htm](https://ojp.gov/about/ocr/faq_eeop.htm) on 8/4/2021 [date]

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

**EEOP Training Requirements for Subrecipients**

Sarah Mattson Dustin [official that completed training] has completed

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

8/4/2021 [date]. The EEOP training must be completed at least once every two years.

**DOJ Discrimination Complaint Process**

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

**Subrecipient Discrimination Complaint Process**

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

Initials: smd  
Date: 10/27/22

EXHIBIT D

Certified Standard Assurances

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

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

EXHIBIT D

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

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

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

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

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

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

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

**EXHIBIT D**

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

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

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

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

Sarah Mattson Dustin

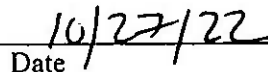
\_\_\_\_\_  
Name of Authorized Signor



\_\_\_\_\_  
Signature

Executive Director

\_\_\_\_\_  
Title of Authorized Signor



\_\_\_\_\_  
Date



**EXHIBIT E**

**-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 Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3)

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

Supplanting and job retention


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

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The New Hampshire Legal Assistance (Subrecipient) certifies that any funds awarded through grant number 2023VAW17 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 New Hampshire Legal Assistance (Subrecipient) understands that supplanting violations may result in a range of penalties, including but not limited to suspension of future funds under this program, suspension or debarment from federal grants, recoupment of monies provided under this grant, and civil and/or criminal penalties.

Printed Name and Title of Authorized Signor: Sarah Mattson Dustin, Executive Director

Signature:  Date 10/27/22

*Smel  
10/27/22*



**EXHIBIT F**

**NEW HAMPSHIRE DEPARTMENT OF JUSTICE**



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

Subrecipients should refer to the regulations cited below to determine the certification to which they are required to attest. Subrecipients 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 Subrecipient 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 Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Subrecipient'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 Subrecipient 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 Subrecipient 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**

**EXHIBIT F**

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient certifies, 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 Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Subrecipient 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 Subrecipient also must disclose such felony criminal conviction in writing to the Department (for OJP Subrecipients, to OJP at [Ojpcompliancereporting@usdoj.gov](mailto:Ojpcompliancereporting@usdoj.gov); for OVW Subrecipients, to OVW at [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@usdoj.gov); or for COPS Subrecipients, to COPS at [AskCOPSRC@usdoj.gov](mailto:AskCOPSRC@usdoj.gov)), unless such disclosure has already been made.

**3. FEDERAL TAXES**

A. If the Subrecipient 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

EXHIBIT F

(2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP

Subrecipients, to OJP at [Ojpcompliancereporting@usdoj.gov](mailto:Ojpcompliancereporting@usdoj.gov); for OVW Subrecipients, to OVW at [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@usdoj.gov); or for COPS Subrecipients, to COPS at [AskCOPSRC@usdoj.gov](mailto:AskCOPSRC@usdoj.gov)).

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

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 Subrecipient 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 Subrecipient's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(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;

EXHIBIT F

(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:

(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.

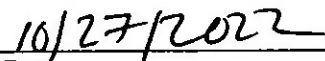
Sarah Mattson Dustin

Executive Director

\_\_\_\_\_  
Name of Authorized Signor

\_\_\_\_\_  
Title of Authorized Signor

  
\_\_\_\_\_  
Signature

  
\_\_\_\_\_  
Date

\_\_\_\_\_  
New Hampshire Legal Assistance, 117 N. State Street, Concord, NH 03301

\_\_\_\_\_  
Name and Address of Agency

  
SMD  
10/27/22

**EXHIBIT G**

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

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

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

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

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

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

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



**EXHIBIT G**  
Certification

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

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

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

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

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

Initials: SM  
Date: 10/27/22

## EXHIBIT H

U.S. Department of Justice  
Office on Violence Against Women



---

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

---

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

#### **(A) In general**

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

#### **(B) Nondisclosure**

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

(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or

(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.



## EXHIBIT H

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

### **(C) Release**

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

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

### **(D) Information sharing**

(i) Grantees and subgrantees may share—

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

(ii) In no circumstances may—

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

### **(E) Statutorily mandated reports of abuse or neglect**

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

### **(F) Oversight**

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

### **(G) Confidentiality assessment and assurances**

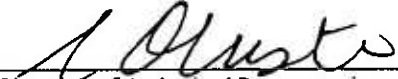
Grantees and subgrantees must document their compliance with the confidentiality and privacy provisions required under this section.

**EXHIBIT H**

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

Sarah Mattson Dustin Executive Director  
Typed Name of Authorized Representative Title

Telephone Number 603-206-2226

 10/27/2022  
Signature of Authorized Representative Date Signed

New Hampshire Legal Assistance  
Agency Name

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

*SM*  
*10/27/22*

**CERTIFICATE OF AUTHORITY**

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

1. I am a duly elected Clerk/Secretary/Officer of New Hampshire Legal Assistance.  
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on November 10, 2021, at which a quorum of the Directors/shareholders were present and voting.  
(Date)

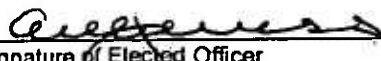
**VOTED:** That Sarah Mattson Dustin, Executive Director (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of New Hampshire Legal Assistance to enter into contracts or agreements with the State  
(Name of Corporation/ LLC)

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

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

Dated: 10/25/22

  
\_\_\_\_\_  
Signature of Elected Officer  
Name: Anne Jenness  
Title: Vice Chair of Board of Directors



# 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 NEW HAMPSHIRE LEGAL ASSISTANCE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 20, 1971. 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: 63969

Certificate Number: 0005744497



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 1st day of April A.D. 2022.

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

William M. Gardner  
Secretary of State



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248459779  
June 11, 2008 LTR 4168C E0  
02-0300897 000000 00 000  
00026861  
BODC: TE

NEW HAMPSHIRE LEGAL ASSISTANCE  
117 N STATE ST  
CONCORD NH 03301-4407170



017451

Employer Identification Number: 02-0300897  
Person to Contact: MS. LEWIS  
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your request of June 02, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in SEPTEMBER 1971, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

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

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

Sincerely yours,

Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations I

New Hampshire Legal Assistance

Project Director

Job Description

3-7-07

Overview: Project Directors perform a key role at NHLA and are responsible for management of substantive law units. They are expected to take an active role in managing the work of staff assigned to the project, overseeing project grants, and promoting the objectives of the unit. Project directors have the authority to delegate work and coordinate work of the unit with other managers and advocates. Project managers report to the Deputy Director. Duties include but are not limited to:

- Working with senior management team and others to develop and maintain Project goals and objectives.
  - Identify and work in collaboration with Litigation Director to pursue for litigation, including impact and appellate.
  - Identify and work in collaboration with Policy Director to pursue ideas for administrative and legislative advocacy.
  - Share information about Project work throughout NHLA, including via Litigation Report.
  - Identify and pursue avenues for pro bono attorneys to further Project goals.
  - Develop and maintain a national perspective on the legal services and other substantive law work pertaining to Project. (The Project Director is not be expected to be an expert in each component area of practice covered by the Project. The Project Director may delegate responsibility for tracking national developments in certain practice areas to other Project members.)
- Having primary responsibility for grant management which includes familiarity with grant terms, obligations and limitations and grant reporting.
- Ensuring that objectives of Project and goals and objectives required by grants funding the Project are met.
- Working collaboratively with Controller to set budget and hours' expectations for advocates working in Project.
- Working in active collaboration with the Development Director to submit reports and to apply for ongoing grants. Be alert to new grants or funds to support and sustain work of Project and notify Development Director of such opportunities.
- Working in active collaboration with managing attorneys in each BLO to regularly supervise legal work done by advocates in Project.

- Working with Deputy Director to resolve areas of conflict between Managing Attorney, Project Director, and/or Individual advocates.
- Working collaboratively with project team members and assisting them in developing their knowledge and skills.
  - Encourage project team members to pursue training to develop complementary areas of expertise.
  - In conjunction with Deputy Director, Litigation Director, and Managing Attorneys, ensure that each NHLA advocate has a workplan including professional development goals, and help to identify opportunities, including training and co-counseling, which would fulfill the workplan.
- Establishing mechanisms such as team meetings, case acceptance meetings and staff training programs to develop the efficacy and skill of the unit.
- Providing direct services to clients.
- Working collaboratively to develop community outreach strategies.



## New Hampshire Legal Assistance

### Staff Attorney

Job Description - March 2008

#### General Responsibilities

The Staff Attorney provides comprehensive legal services to eligible clients in civil cases in accordance with program guidelines and the Code of Professional Responsibility.

#### Duties

- Handles a diversified caseload of individual services cases in a number commensurate with his/her experience and competence, and with the demands of his/her community.
- Develops a working knowledge of community needs, resources and desires and establishes meaningful contact and ties to community groups, organizations, etc.
- Increases knowledge and expertise in a particular substantive area so as to be able to:
  - a. help train other lawyers and support staff, etc.
  - b. participate in task forces or other groups active in developing strategy and tactics to further the interests of low-income clients in those areas.
- Supervises the regular work of paralogals and support staff.
- Reports to supervisors caseload statistics and general information regarding his/her activities at regular intervals.

#### Relationship

Reports directly to the Managing Attorney or other direct Supervisor, as applicable, and to the Executive Director of NELA.

#### Requirements

- Member of the NH Bar or must take first available exam
- Demonstrated commitment to serving low-income clients.
- Willingness to commit her/himself to the program for a minimum of two years.
- Prior legal services experience desirable.

# Erin P. Jasina

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## WORK EXPERIENCE

### NEW HAMPSHIRE LEGAL ASSISTANCE (NHLA)

#### Domestic Violence Advocacy Project Director

October 2017-present

- Responsible for training, mentoring, and supervising project staff, including seven attorneys, one paralegal, and one administrative manager
- Prepare Federal and State grant progress reports on an annual, biannual, and quarterly basis
- Serve as point person for media and general public inquiries related to domestic violence and family law issues
- Facilitate quarterly meetings of the Domestic Violence Advisory Council made up of project partners and other key community stakeholders

#### Domestic Violence Advocacy Project Co-Director

December 2014-October 2017

#### Paralegal Advocate, Domestic Violence Advocacy Project

January 2008-present

- Assist attorneys in the representation of domestic violence victims/survivors in family law related matters, including divorce, parental rights & responsibilities, child support, and termination of parental rights
- Provide counsel & advice, under the supervision of project attorneys, to clients of the Strafford County Family Justice Center
- Coordinate with domestic violence crisis centers statewide to locate attorneys within NHLA to represent clients at final domestic violence protective order hearings
- Coordinate statewide DVAP referral process with crisis centers, NH Bar Association's Pro Bono Program, and the Legal Advice & Referral Center
- Assist attorneys with trial preparation by drafting court forms and pleadings, creating exhibit binders, and preparing financial affidavits
- Participate in the discovery process by obtaining and analyzing records from bank institutions and police departments, and drafting answers to interrogatories
- Maintain client contact and provide support throughout case process, including attendance at court hearings
- Train crisis center advocates on safe and effective parenting plans
- Provide advocacy to clients seeking emergency assistance from town local welfare offices
- Conduct legal research using Westlaw, the Internet, and public records

### NEW HAMPSHIRE LEGAL ASSISTANCE

September 2013-present

#### Intern Coordinator

### RHODE ISLAND DEPARTMENT OF THE ATTORNEY GENERAL

2005-December 2007

#### Paralegal, Elder Abuse Unit and White Collar Crime Unit, Criminal Division

- Responsible for the preparation and filing of motions, including answering discovery requests
- Acted as a contact for the public to report and ask questions regarding elder abuse
- Maintained statistics for all pending and disposed cases handled by the Elder Abuse Unit
- Participated in investigations of elder abuse
- Communicated with local and state law enforcement agencies throughout criminal proceedings
- Prepared presentations and assisted in the training of law enforcement personnel and elder advocates

# Erin P. Jasina

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**RHODE ISLAND DEPARTMENT OF THE ATTORNEY GENERAL** 2005  
**Paralegal, Insurance Advocacy Unit, Civil Division**

- Assisted with the preparation of insurance rate hearings, including tracking responses to all data requests, maintaining attorneys' files, and overseeing the production of trial binders
- Responsible for the preparation and filing of legal briefs
- Compared and reviewed proposed insurance laws and regulations

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP, Boston, MA** 2004-2005  
**Legal Hiring Assistant**

- Assisted in the hiring process of Summer Associates
- Responsible for arranging interviews of all prospective attorneys
- Represented firm at law school job fairs/receptions
- Prepared materials used by attorneys at weekly Hiring Committee Meeting and participated in the meetings
- Maintained firm-wide database of all attorney applicants
- Point of contact for attorneys regarding any HR related matters

**DEBEVOISE & PLIMPTON LLP, Washington, DC** 2003-2004  
**Legal Receptionist**

- Handled all incoming calls from clients, attorneys, and the general public
- Assisted managing partner on special projects
- Maintained and arranged office space for attorneys, clients, and staff
- Organized office wide events, working with outside vendors and suppliers

## EDUCATION

**NORTHEASTERN UNIVERSITY, Boston, MA** January-March 2005  
**Paralegal Professional Certificate Program**

**THE CATHOLIC UNIVERSITY OF AMERICA, Washington, DC** 1999-2003  
**B.A. Media Studies**

- Overall G.P.A. – 3.76/4.0; Magna Cum Laude
- Phi Eta Sigma (Fall 2000 – Spring 2003)
- Highest Honor in Senior Comprehensive Exam

## COMMITTEES AND SPECIAL TRAINING

- Member of the New Hampshire Family Mediator Certification Board since July 2015
- Served as Chair and NHLA's representative to the Strafford County Family Justice Center Advisory Council
- Attended the National Family Justice Center Alliance Conference (2011, 2012, 2014, 2016)
- Attend annual NH Statewide Conferences on Domestic and Sexual Violence and Stalking
- April of 2007- Attended the Courtroom Technology course given by the National District Attorneys Association at the National Advocacy Center in Columbia, SC. This four day course focused on using PowerPoint as a tool for case analysis and courtroom presentations.

## COMPUTER SKILLS

- Proficient in Microsoft Word, Excel, PowerPoint, Westlaw, Lexis, FLAPS, and Web-based research

**NEW HAMPSHIRE LEGAL ASSISTANCE**  
2023 VAWA Award

Key Personnel

Name	Job Title	Annual Salary (2023 estimated)	% Paid from this Contract	Amount Paid from this Contract
Erin Jasina	Project Director	\$70,047	2%	\$1,401
	Project Attorneys	varies		\$21,662

**NEW HAMPSHIRE LEGAL ASSISTANCE Board of Directors (Updated June 2022)**

<b>NAME</b>	<b>Employment</b>	<b>Work Address</b>	<b>Home Address</b>	<b>Preferred Phone</b>	<b>Preferred Email</b>
<b>HILARY ALVAREZ</b>	Concord Family Medicine	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
<b>JOHN T. BEARDMORE</b>	Fidelity Investments	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
<b>GEORGE DANA BISBEE (Chair)</b>	Retired attorney	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
<b>DEBORAH BUTLER (Executive Committee)</b>	Retired CPA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
<b>LAUREN SNOW CHADWICK</b>	National Education Association	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
<b>CATHERINE FLINCHBAUGH</b>	New Hampshire Public Defender	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
<b>ANGIE FOGG (leave of absence)</b>	Virtually Staged Real Estate	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
<b>CLAIRE H. GAGNON (Treasurer)</b>	Easterseals NH	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
<b>MARGARET GOODLANDER (leave of absence)</b>	Counsel to the United States Attorney General	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
<b>ELIZABETH GREENWOOD</b>	Community Bridges	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
<b>COURTNEY HERZ</b>	Sheehan Phinney	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

**NEW HAMPSHIRE LEGAL ASSISTANCE Board of Directors (Updated June 2022)**

<b>DOUGLAS P. HILL</b>	Retired attorney				
<b>ANNE JENNESS (Vice Chair)</b>	Gallagher, Callahan & Gartrell, P.C.				
<b>QUINN KELLY</b>	Boyle, Shaughnessy & Campo PC				
<b>CRAIG MCMAHON</b>	Rath, Young & Pignatelli, PC				
<b>BENJAMIN MING</b>	Inactive status attorney				
<b>SINDISO MNISI WEEKS</b>	University of Massachusetts -Boston				
<b>JOHN J. PELLETIER, SR.</b>	Retired farmer				
<b>TALESHA SAINT-MARC (Secretary)</b>	Bernstein Shur				
<b>ERIN VANDEN BORRE</b>	Orr & Reno, PA				

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**

**Financial Statements**

**With Schedule of Expenditures of Federal Awards**

**December 31, 2021 and 2020**

**and**

**Independent Auditor's Report**

**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***

**Report on Compliance for Each Major Federal Program  
and Report on Internal Control Over Compliance  
Required by the Uniform Guidance**

**Schedule of Findings and Questioned Costs**

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**FINANCIAL STATEMENTS**  
**December 31, 2021 and 2020**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
New Hampshire Legal Assistance, Inc.

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the financial statements of New Hampshire Legal Assistance, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of New Hampshire Legal Assistance, Inc. as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of New Hampshire Legal Assistance, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

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

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

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

### *Supplementary Information*

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying combining statements of financial position and activities are presented for purposes of additional analysis and are not a required part of the financial statements. Additionally, the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other

records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements of financial position and activities and 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 March 31, 2022 on our consideration of New Hampshire Legal Assistance, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of New Hampshire Legal Assistance, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering New Hampshire Legal Assistance, Inc.'s internal control over financial reporting and compliance.

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
March 31, 2022

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**Statements of Financial Position**  
December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS:</b>		
Cash and equivalents	\$ 1,536,814	\$ 2,064,411
Cash, restricted	13,531	33,423
Investments	800,006	350,000
Grants and contracts receivable	2,086,898	1,755,351
Contributions receivable, net	6,062	12,722
Prepaid expenses	70,245	7,823
Security deposits	<u>13,925</u>	<u>13,850</u>
<b>TOTAL CURRENT ASSETS</b>	<b><u>4,527,481</u></b>	<b><u>4,237,580</u></b>
<b>NONCURRENT ASSETS:</b>		
Property and equipment, net	<u>215,082</u>	<u>251,786</u>
<b>TOTAL NONCURRENT ASSETS</b>	<b><u>215,082</u></b>	<b><u>251,786</u></b>
<b>TOTAL ASSETS</b>	<b><u>\$ 4,742,563</u></b>	<b><u>\$ 4,489,366</u></b>
<b>LIABILITIES &amp; NET ASSETS</b>		
<b>CURRENT LIABILITIES:</b>		
Accounts payable	\$ 58,692	\$ 83,086
Accrued expenses	326,498	300,825
Deposits held for others	<u>13,531</u>	<u>33,423</u>
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>398,721</u></b>	<b><u>417,334</u></b>
<b>TOTAL LIABILITIES</b>	<b><u>398,721</u></b>	<b><u>417,334</u></b>
<b>NET ASSETS:</b>		
<b>Without donor restrictions:</b>		
Undesignated	1,450,162	1,625,106
Board designated operating reserve	650,000	600,000
<b>With donor restrictions:</b>		
Purpose restrictions	795,725	539,555
Time restrictions for future periods	<u>1,447,955</u>	<u>1,307,371</u>
<b>TOTAL NET ASSETS</b>	<b><u>4,343,842</u></b>	<b><u>4,072,032</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 4,742,563</u></b>	<b><u>\$ 4,489,366</u></b>

*See notes to financial statements*

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**Statements of Activities**  
For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>		
<b>SUPPORT AND REVENUE:</b>		
New Hampshire Bar Foundation - IOLTA	\$ 301,408	\$ 327,687
Government grants and contracts	2,261,637	2,494,449
United Ways	16,962	12,336
Contributions - Foundations and Other	474,969	450,585
Contributions - Campaign for Legal Services	444,058	430,520
Case revenue	13,941	49,184
Investment income	10,324	19,584
Net assets released from donor restrictions	<u>1,555,141</u>	<u>2,092,830</u>
<b>TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS</b>	<u>5,078,440</u>	<u>5,877,175</u>
<b>EXPENSES:</b>		
Program services:		
Domestic violence project	1,052,250	1,200,569
Housing justice project	891,880	596,359
Senior law project	552,274	408,639
Public benefits	610,318	445,621
Immigration	222,787	
Youth law project	113,355	68,067
Other civil legal services	<u>710,662</u>	<u>1,318,391</u>
Total program services	<u>4,153,526</u>	<u>4,037,646</u>
Supporting services:		
Fund raising	267,828	252,781
Management and general	<u>782,030</u>	<u>744,659</u>
Total supporting services	<u>1,049,858</u>	<u>997,440</u>
<b>TOTAL EXPENSES</b>	<u>5,203,384</u>	<u>5,035,086</u>
 <b>INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	 <u>(124,944)</u>	 <u>842,089</u>
<b>CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS</b>		
New Hampshire Bar Foundation - IOLTA	215,292	234,063
Government grants and contracts	1,024,869	1,237,129
United Ways	28,960	48,754
Contributions - Foundations and Other	682,774	553,146
Net assets released from donor restrictions	<u>(1,555,141)</u>	<u>(2,092,830)</u>
<b>INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS</b>	<u>396,754</u>	<u>(19,738)</u>
 <b>CHANGE IN NET ASSETS</b>	 271,810	 822,351
 <b>NET ASSETS - January 1, as restated</b>	 <u>4,072,032</u>	 <u>3,249,681</u>
<b>NET ASSETS - December 31</b>	<b><u>\$ 4,343,842</u></b>	<b><u>\$ 4,072,032</u></b>

*See notes to financial statements*

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.  
Statement of Functional Expenses  
For the Year Ended December 31, 2021

	Program Services							Supporting Services			Combined Total	
	Domestic Violence Project	Housing Justice Project	Justice in Aging Project	Benefits Project	Immigration Justice Project	Youth Law Project	Other Civil Legal Services	Total	Fund Raising	Management and General		Total
Salaries	\$ 656,827	\$ 551,802	\$ 338,048	\$ 406,811	\$ 145,312	\$ 75,051	\$ 437,374	\$ 2,611,225	\$ 97,819	\$ 514,581	\$ 612,400	\$ 3,223,625
Payroll taxes	47,423	39,840	24,407	29,372	10,492	5,419	31,058	188,011	7,158	50,482	57,640	245,651
Employee benefits	109,887	92,316	56,555	68,059	24,311	12,556	71,847	435,531	16,266	96,407	112,673	548,204
Space and occupancy	42,592	36,674	23,070	27,763	9,917	5,122	33,066	178,204		51,398	51,398	229,602
Communications	6,700	5,769	3,629	4,367	1,560	806	5,202	28,033		3,548	3,548	31,581
Office supplies and expenses	6,689	5,759	3,623	4,360	1,557	804	5,192	27,984	22,675	4,237	26,912	54,896
Library	10,154	8,744	5,501	6,619	2,364	1,221	7,884	42,487				42,487
Temporaries/contract services	77,163	66,441	41,796	50,297	17,966	9,279	59,905	322,847	890	39,712	40,602	363,449
Litigation expenses	5,547	1,088	1,350	530	3,560	409	1,743	14,227				14,227
Training and meetings	4,252	3,661	2,303	2,771	990	511	3,301	17,789	1,000	1,292	2,292	20,081
Dues and fees	4,828	4,157	2,615	3,147	1,124	581	3,748	20,200	50	1,938	1,988	22,188
Insurance	4,757	4,096	2,577	3,101	1,108	572	3,693	19,904		9,019	9,019	28,923
Equipment rental and maintenance	965	831	523	629	225	116	749	4,038		643	643	4,681
Postage	2,104	1,812	1,140	1,371	490	253	1,634	8,804				8,804
Sub-grants	62,287	64,830	43,143				3,096	173,356				173,356
Travel	9,121	3,238	1,477	499	1,589	540	2,307	18,771	90	299	389	19,160
Distributions to campaign partners									94,319		94,319	94,319
Other expenses	954	822	517	622	222	115	741	3,993	27,561	2,497	30,058	34,051
Depreciation							38,122	38,122		5,977	5,977	44,099
<b>Total Functional Expenses</b>	<b>\$ 1,052,250</b>	<b>\$ 891,880</b>	<b>\$ 552,274</b>	<b>\$ 610,318</b>	<b>\$ 222,787</b>	<b>\$ 113,355</b>	<b>\$ 710,662</b>	<b>\$ 4,153,526</b>	<b>\$ 267,828</b>	<b>\$ 782,030</b>	<b>\$ 1,049,858</b>	<b>\$ 5,203,384</b>

See notes to financial statements

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.  
Statement of Functional Expenses  
For the Year Ended December 31, 2020

	Program Services						Supporting Services			Combined Total	
	Domestic Violence Project	Housing Justice Project	Justice in Aging Project	Benefits Project	Youth Law Project	Other Civil Legal Services	Total	Fund Raising	Management and General		Total
Salaries	\$ 752,834	\$ 396,031	\$ 213,929	\$ 219,511	\$ 45,705	\$ 822,131	\$ 2,450,141	\$ 90,350	\$ 518,680	\$ 609,030	\$ 3,059,171
Payroll taxes	57,592	30,296	16,366	13,494	2,810	30,057	150,615	2,560	31,273	33,833	184,448
Employee benefits	126,595	68,804	34,834	36,040	7,504	128,495	402,272	16,878	85,576	102,454	504,726
Space and occupancy	57,317	28,087	13,673	17,788	3,704	77,975	198,544		31,802	31,802	230,346
Communications	9,711	4,629	2,302	2,682	559	10,059	29,942		4,796	4,796	34,738
Office supplies and expenses	9,422	5,965	2,932	2,793	582	9,480	31,174	20,734	8,315	29,049	60,223
Library	13,386	5,935	3,030	3,165	659	9,150	35,325		5,658	5,658	40,983
Temporaries/contract services	47,762	37,854	18,021	18,465	4,312	104,722	231,136	1,445	37,075	38,520	269,656
Litigation expenses	11,729	2,933	3,124	1,869	389	817	20,861				20,861
Training and meetings	5,074	1,265	2,900	1,725	359	7,931	19,254	1,134	3,266	4,400	23,654
Dues and fees	5,666	3,320	1,740	1,567	326	4,875	17,494		2,802	2,802	20,296
Insurance	5,882	2,786	1,328	2,058	428	10,485	22,967		3,679	3,679	26,646
Equipment rental and maintenance	3,852	1,797	1,149	1,090	227	4,051	12,166		1,949	1,949	14,115
Postage	2,654	1,250	758	665	138	1,954	7,419	664	1,295	1,959	9,378
Sub-grants	80,971	2,562	89,115	120,960		58,220	351,828				351,828
Travel	9,598	2,591	3,303	1,651	344	936	18,423	365		365	18,788
Distributions to campaign partners								96,463		96,463	96,463
Other expenses	524	254	135	98	21	67	1,099	22,188	2,569	24,757	25,856
Depreciation						36,986	36,986		5,924	5,924	42,910
<b>Total Functional Expenses</b>	<b>\$ 1,200,569</b>	<b>\$ 596,359</b>	<b>\$ 408,639</b>	<b>\$ 445,621</b>	<b>\$ 68,067</b>	<b>\$ 1,318,391</b>	<b>\$ 4,037,646</b>	<b>\$ 252,781</b>	<b>\$ 744,659</b>	<b>\$ 997,440</b>	<b>\$ 5,035,086</b>

See notes to financial statements

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**Statements of Cash Flows**  
For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 271,810	\$ 822,351
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	44,099	42,910
Net effect of changes in:		
Grants and contracts receivable	(331,547)	(86,235)
Contributions receivable, net	6,660	26,596
Prepaid expenses	(62,422)	25,304
Security deposits	(75)	
Accounts payable	(24,394)	(13,302)
Accrued expenses	25,673	104,453
Deposits held for others	(19,892)	(96,830)
Net cash provided (used) by operating activities	<u>(90,088)</u>	<u>825,247</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(7,395)	(22,833)
Sale of investments		525,059
Purchase of investments	<u>(450,006)</u>	
Net cash provided (used) in investing activities	<u>(457,401)</u>	<u>502,226</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payments on note payable		<u>(5,000)</u>
Net cash used for financing activities		<u>(5,000)</u>
<b>NET INCREASE IN CASH AND EQUIVALENTS</b>	(547,489)	1,322,473
<b>CASH AND EQUIVALENTS - January 1</b>	<u>2,097,834</u>	<u>775,361</u>
<b>CASH AND EQUIVALENTS - December 31</b>	<u>\$ 1,550,345</u>	<u>\$ 2,097,834</u>
<b>Non-Cash Supplemental Disclosures:</b>		
Forgiveness of SBA note payable	<u>\$ -</u>	<u>\$ 681,800</u>

*See notes to financial statements*



**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
For the Years Ended December 31, 2021 and 2020

**NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Nature of Activities*

New Hampshire Legal Assistance, Inc. is a non-profit organization incorporated in 1971. New Hampshire Legal Assistance, Inc. (NHLA) provides civil legal aid, working alongside clients who have low income and need help with legal problems impacting basic human needs. Services range from basic legal information, to personalized legal advice, to representation in all of New Hampshire's courts and before many local, state, and federal administrative agencies. New Hampshire Legal Assistance, Inc. offers the following program services.

**Domestic Violence Advocacy Project**

The Domestic Violence Advocacy Project (DVAP) provides holistic civil legal services to victims and survivors of domestic violence, stalking, human trafficking, and sexual assault. DVAP advocates primarily represent victims and survivors seeking protective orders and related family law relief (such as divorce and parenting rights).

**Housing Justice Project and Other Housing Work**

The Housing Justice Project (HJP) focuses on preventing homelessness by working alongside clients to preserve their housing or access safe and affordable housing options. The HJP handles evictions and other cases involving Section 8 vouchers and federally assisted housing, property taxes, mobile home parks, and dangerous housing conditions (such as childhood lead poisoning). Through the Fair Housing Project, NHLA investigates complaints of housing discrimination and represents people who are victims of housing discrimination. Through the Foreclosure Relief Project, NHLA works with homeowners facing foreclosure and property tax delinquency. The Energy and Utility Justice Project represents clients with issues related to utility disconnections and arrears and problems accessing assistance programs such as the Electric Assistance Program, the Weatherization Assistance Program, the Fuel Assistance Program, and energy efficiency programs.

**Benefits Project**

The Benefits Project helps individuals with disabilities obtain Social Security Disability Insurance (SSDI), Supplemental Security Income (SSI), and Aid to the Permanently and Totally Disabled (APTD) benefits and access quality health care through the Medicaid and Medicare programs. Benefits Project advocates also represent individuals and families with other assistance programs, such as the Supplemental Nutrition Assistance Program (SNAP, formerly the Food Stamp Program), various cash benefits programs, unemployment insurance, and municipal welfare programs.

**Justice in Aging Project**

NHLA provides legal services to older adults (persons age 60 or older) through the Justice in Aging Project (JIA Project, formerly known as the Senior Law Project). JIA Project advocates assist older adults with a variety of civil legal problems including illegal and abusive debt collection practices, financial

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended December 31, 2021 and 2020

exploitation, long-term care resident rights, public and private housing problems, and denial of government benefits and health care.

**Youth Law Project**

NHLA's Youth Law Project (YLP) serves children and adolescents who are at risk of involvement with the juvenile legal system and need civil legal help to access services necessary to graduate from high school. YLP advocates work primarily on special education and school discipline issues.

**Immigrant Justice Project**

The Immigrant Justice Project (IJP) provides immigration legal services. IJP advocates focus on cases in which a person is eligible for asylum or other humanitarian immigration relief, as well as cases involving relief for victims of crime, including children. Through our Removal Defense Project, the IJP has a special emphasis on working with clients who are facing removal and detained by Immigration and Customs Enforcement.

***Accounting Policies***

The accounting policies of New Hampshire Legal Assistance, Inc. (the 'Entity'), conform to accounting principles generally accepted in the United States of America as applicable to nonprofit entities except as indicated hereafter. The following is a summary of significant accounting policies.

***Basis of Accounting***

The financial statements have been prepared on the accrual basis of accounting.

***Basis of Presentation***

The financial statements have been prepared in accordance with the reporting pronouncements pertaining to Not-for-Profit Entities included within the FASB Accounting Standards Codification. The Entity is required to report information regarding its financial position and activities according to the following net asset classifications:

**Net Assets Without Donor Restrictions** – Net assets available for use in general operations and not subject to donor or certain grantor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve.

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

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended December 31, 2021 and 2020

***Recognition of Donor Restrictions***

Contributions are recognized when the donor makes a promise to give to the Entity that is, in substance, unconditional. The Entity reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

***Cash and Cash Equivalents***

Cash and cash equivalents include cash on hand and other cash accounts with a maturity of 90 days or less. For purposes of the Statements of Cash Flows, cash and cash equivalents consist of the following:

	<u>2021</u>	<u>2020</u>
As presented on the Statements of Financial Position -		
Cash and equivalents	\$ 1,536,814	\$ 2,064,411
Cash, restricted	13,531	33,423
	<u>\$ 1,550,345</u>	<u>\$ 2,097,834</u>

***Investments***

Investments, which consist of brokered certificates of deposit, are reported at their fair values in the statements of financial position. Net investment return/(loss) is reported in the statements of activities and consists of interest income, and unrealized gains and losses, less external and direct internal investment expenses.

***Contributions Receivable***

Unconditional pledges are recorded as made. These amounts are recorded at the present value of the estimated fair value. Conditional pledges are recognized only when the conditions on which they depend are substantially met and the pledges become unconditional. All contributions receivable are considered current and expected to be received within one year.

***Property and Equipment***

Property and equipment is recorded at cost for purchased items and at fair value for donated items as of the date of donation. Property and equipment is summarized as follows:

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Land	\$ 10,000	\$ 10,000
Building and improvements	474,993	474,993
Leasehold improvements	2,050	2,050
Equipment	<u>298,639</u>	<u>291,244</u>
	785,682	778,287
Less: Accumulated Depreciation	<u>(570,600)</u>	<u>(526,501)</u>
	<u>\$ 215,082</u>	<u>\$ 251,786</u>

Depreciation is computed using the straight-line method covering estimated two to ten-year lives for equipment, four to forty-year lives for the building and improvements, and over the life of the related lease for leasehold improvements. Expenditures for repairs and maintenance are expensed when incurred and betterments with a useful life in excess of three years are capitalized.

Depreciation expense for the years ending December 31, 2021 and 2020 was \$44,099 and \$42,910, respectively.

***Deposits Held for Others***

Deposits held for others consist of funds that are held for the express purpose of third-party individuals and organizations and are therefore not available to support the Entity's own programs.

***Bad Debts***

The Entity uses the reserve method for accounting for bad debts. It is the Entity's policy to charge off uncollectible receivables when management determines the receivable will not be collected. Contributions receivable at December 31, 2021 and 2020 are recorded net of an allowance for uncollectible pledges of \$1,750.

***Revenue and Revenue Recognition***

The Entity recognizes contributions when cash is received. Special events, donations, and other income are recorded as revenues as received. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

The Entity also has revenue derived from cost-reimbursable federal and state contracts and grants, which are conditional upon certain performance requirements and/or incurrence of allowable qualifying expenses. Amounts received are recognized as revenue without donor restrictions when the Entity has incurred expenditures in compliance with the specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statements of financial position. At December 31, 2021 and 2020, no amounts have been received in advance for which qualifying expenditures have not been incurred under our federal and state contracts and grants.

***Case Revenue***

The Entity receives a regular stream of case revenue from fees in Social Security and SSI disability cases. These fee awards must be approved by the Social Security Administration Administrative Law Judge. From time to time the Entity also receives larger attorney fee awards in individual and class action cases.

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended December 31, 2021 and 2020

These class action fee awards are episodic, and it is not possible to predict in advance their amounts or the dates they will be received. Accordingly, case revenue is recognized when cash is received.

***Donated Services***

The Entity receives donated professional services from a variety of part-time volunteers and interns in the form of administrative assistance, as well as paralegal and legal services. The estimated fair value of these donations is recorded as revenue and expenses in the statements of activities. Donated services recognized as revenue and expenses in the statements of activities for the years ending December 31, 2021 and 2020 was \$118,078 and \$160,399, respectively.

***Fund Raising Activities***

Fund raising expenses represent the allocated costs of the Campaign for Legal Services (See Note 12). Distributions of campaign donations to the Entity's campaign partner agency have been included as fundraising expense because the Entity has an agreement to distribute these funds, which do not represent typical, out-of-pocket operating expenses of the Entity.

***Functional Allocation of Expenses***

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function.

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Accordingly, certain indirect costs have been allocated among the programs and supporting services benefited, based primarily on percentage allocations calculated based on hours worked (time and effort). The expenses that are allocated include payroll taxes, employee benefits, occupancy, office supplies and expenses, postage, equipment rental and maintenance, communications, professional library, insurance, dues and fees, contract services, travel, and depreciation, which are all allocated on the basis of time and effort, as noted previously.

***Income Taxes***

The Entity is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is also exempt from State of New Hampshire income taxes and, therefore, has made no provision for Federal or State income taxes. In addition, the Entity has been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509(a) of the Code. The Entity is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. FASB Accounting Standards Codification Topic 740 entitled *Accounting for Income Taxes* requires the Entity to report uncertain tax positions for financial reporting purposes. The Entity had no uncertain tax positions as of December 31, 2021 and, accordingly does not have any unrecognized tax benefits that need to be recognized or disclosed in the financial statements.

***Estimates***

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

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended December 31, 2021 and 2020

reported amounts and disclosures during the reporting period. Actual results could differ from those estimates.

***Fair Value of Financial Instruments***

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

**NOTE 2--LIQUIDITY AND AVAILABILITY**

The Entity regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. Financial assets in excess of daily cash requirements are invested in brokered certificates of deposit.

The following table reflects the Entity's financial assets as of December 31, 2021 and 2020, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor and other restrictions or internal board designations. Amounts not available include the board designated operating reserve. In the event the need arises to utilize the board designated reserve funds for liquidity purposes, the reserves could be drawn upon through board resolution. The Entity has a \$500,000 line of credit available to meet cash flow needs if needed.

Financial assets available for general expenditure, reduced by donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	<u>2021</u>	<u>2020</u>
Cash and equivalents	\$ 1,536,814	\$ 2,064,411
Investments	800,006	350,000
Grants and contracts receivable	2,086,898	1,755,351
Contributions receivable, net	6,062	12,722
Total Financial Assets	<u>4,429,780</u>	<u>4,182,484</u>
Less:		
Net assets with donor restrictions	(2,243,680)	(1,846,926)
Board designated operating reserve	<u>(650,000)</u>	<u>(600,000)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 1,536,100</u>	<u>\$ 1,735,558</u>

**NOTE 3--SIGNIFICANT CONCENTRATIONS OF CREDIT RISK**

The Entity maintains bank deposits at financial institutions with local branches located in New Hampshire. The Entity's cash balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total of \$250,000 for all cash checking and sweep accounts. The Entity has entered into agreements with the financial institutions to move funds in excess of FDIC limits into insured cash sweep accounts. Funds held in the insured cash sweep accounts are placed into FDIC insured deposit accounts with other financial institutions throughout the United States. As of December 31, 2021 and 2020 the Entity's bank deposits were fully insured.

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended December 31, 2021 and 2020

**NOTE 4--INVESTMENTS**

*Fair Value Measurements*

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. The Entity reports under the Fair Value Measurements pronouncements of the FASB Accounting Standards Codification (FASB ASC 820-10), which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs of 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 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below.

**Level 1** – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Entity has the ability to access at the measurement date.

**Level 2** – Inputs to the valuation include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in markets that are not active;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

**Level 3** – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

A significant portion of the Entity's investments is in brokered certificates of deposit. The brokered certificates of deposit are valued by the custodians of the securities using pricing models based on credit quality, time to maturity, stated interest rates, and market-rate assumptions, and are classified within Level 2.

The following tables set forth by level, within the fair value hierarchy, the Entity's assets measured at fair value on a recurring basis, as of December 31, 2021 and 2020:

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended December 31, 2021 and 2020

	Assets at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Certificates of deposit		\$ 800,006		\$ 800,006
Total Assets at Fair Value	\$ -	\$ 800,006	\$ -	\$ 800,006

	Assets at Fair Value as of December 31, 2020			
	Level 1	Level 2	Level 3	Total
Certificates of deposit		\$ 350,000		\$ 350,000
Total Assets at Fair Value	\$ -	\$ 350,000	\$ -	\$ 350,000

**NOTE 5--GRANTS AND CONTRACTS RECEIVABLE**

Grants and contracts receivable, by funding category, consist of the following at December 31, 2021 and 2020:

	2021	2020
State of New Hampshire and Federal - Departments and Agencies	\$ 1,138,165	\$ 1,156,636
Local Governments		1,680
New Hampshire Bar Foundation - IOLTA	258,348	280,874
United Way (various branches)	26,463	44,508
Foundations and Other	663,922	271,653
	<u>\$ 2,086,898</u>	<u>\$ 1,755,351</u>

**NOTE 6--ACCRUED VACATION LEAVE**

Employees earn annual vacation leave as they provide services. Pursuant to Entity policy, employees may accumulate, subject to certain limitations, unused vacation leave, and upon termination of employment be compensated for such amounts at current rates of pay. Employees may not “cash out” their accumulated vacation leave at any time during their employment. Accumulated earned vacation leave at December 31, 2021 and 2020 was \$139,393 and \$151,673, respectively, and has been included as part of the ‘Accrued expenses’ liability in the statements of financial position.

**NOTE 7--PENSION PLAN**

The Entity operates a 401(k)-retirement plan, and under the plan’s “safe harbor” rules, the Entity contributes 3% of all employees’ salaries to the plan. Under the terms of the plan, the Entity has the discretion to make a higher level of contribution to the plan but is not obligated. For the years ended December 31, 2021 and 2020 the Entity’s discretionary contribution was up to a 2% match of contributing employees’ salaries. Contributions to the plan for the year ended December 31, 2021 and 2020 totaled \$152,673 and \$140,389, respectively.

**NOTE 8--NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions have been restricted for the following as of December 31, 2021 and 2020:



**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Subject to expenditure for specified purpose:		
Civil legal services	\$ 65,706	\$ 54,246
Fair Housing legal services	304,869	25,000
Environmental Justice Project		98,621
Elderly and Adult legal services	42,746	97,533
Health Care Access	176,277	9,596
Medical and Legal Collaboration		2,083
Consumer protection	50,393	51,504
COVID-19	29,159	57,475
Immigration	126,575	140,000
Other		3,497
	<u>795,725</u>	<u>539,555</u>
Subject to expenditure for specified period and purpose:		
Civil legal services	1,091,755	1,228,571
Elderly and Adult legal services	260,000	65,000
COVID-19	56,200	
Immigration	40,000	
Health Care Access		9,300
Other		4,500
	<u>1,447,955</u>	<u>1,307,371</u>
Total Net Assets With Donor Restrictions	<u>\$ 2,243,680</u>	<u>\$ 1,846,926</u>

**NOTE 9--REVENUE FROM CONTRACTS WITH CUSTOMERS**

The following tables provide information about significant changes in the contracts with customers in effect for the years ended December 31, 2021 and 2020:

***Contract Receivables***

	<u>2021</u>	<u>2020</u>
Contracts receivable, beginning of year	\$ 27,000	\$ 45,000
Restatement impact	(9,833)	
New contracts awarded		59,500
Cash received	(17,167)	(77,500)
Contracts receivable, end of year	<u>\$ -</u>	<u>\$ 27,000</u>

***Net Assets***

	<u>2021</u>	<u>2020</u>
Donor Restricted Net Assets, beginning of year	\$ 17,828	\$ 22,500
Restatement impact	(9,833)	
New contracts awarded		59,500
Revenue recognized on contracts	(7,995)	(64,172)
Donor Restricted Net Assets, end of year	<u>\$ -</u>	<u>\$ 17,828</u>

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended December 31, 2021 and 2020

**NOTE 10--LEASE COMMITMENTS**

The Entity leases its current Manchester, New Hampshire office building under an agreement that commenced October 1, 2014 and which was amended through April 30, 2023. The Entity leases its Concord, New Hampshire office under an agreement that commenced November 19, 2014 which was extended, with new terms through November 18, 2024. The Entity leases its Berlin, New Hampshire office under an agreement that commenced June 1, 2017 and ended June 1, 2019. As of June 1, 2019, the original lease was extended, with new terms through May 31, 2021. Effective April 2021 Berlin offices were relocated and a new lease commenced for May 26, 2021, expiring May 31, 2024. The Entity leases its Claremont, New Hampshire office on a month-to-month basis. The general terms of the lease extend through December 2022. The terms of all of the Entity's leases contain a provision that allow the Entity to terminate the lease prior to the end of the lease term in the event of a funding reduction. Rental expense for leases was \$191,379 and \$189,529 for the years ended December 31, 2021 and 2020, respectively. The following is a schedule, by years, of future minimum payments for operating leases:

Year Ended <u>December 31,</u>	Annual Lease <u>Commitments</u>
2022	\$ 194,000
2023	132,184
2024	<u>91,386</u>
	<u>\$ 417,570</u>

**NOTE 11--ECONOMIC DEPENDENCY**

For the years ended December 31, 2021 and 2020, approximately 29.5% and 25.5%, respectively, of total support and revenue was derived from an appropriation from the State of New Hampshire. The discontinuation or reduction of the State appropriation would likely result in a decrease in services provided by the Entity, until alternative revenues could be obtained.

**NOTE 12--CAMPAIGN FOR LEGAL SERVICES**

In June 2005, the Entity assumed administration of the Campaign for Legal Services (the Campaign) from the New Hampshire Bar Foundation. The Campaign is a joint fundraising effort on behalf of the Entity and 603 Legal Aid, a not-for-profit entity providing civil legal services to low-income people in the State of New Hampshire. Revenue and expenses of these activities have been reported as contributions received and made, and as fund raising expenses in these financial statements. For the years ended December 31, 2021 and 2020 the Campaign had total unrestricted revenue and support of \$443,676 and \$430,520, respectively, and total expenses, excluding distributions, of \$173,509 and \$156,318, respectively.

Distributions to the Campaign partners during the years ended December 31, 2021 and 2020 totaled \$268,013 and \$275,609, respectively. Distributions were allocated and made as follows for the years ended December 31, 2021 and 2020: the Entity received \$173,694 and \$179,146, respectively, and 603 Legal Aid received \$94,319 and \$96,463, respectively.

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended December 31, 2021 and 2020

**NOTE 13--LINE OF CREDIT**

The Entity has an available line of credit with its primary bank for up to \$500,000. For the years ended December 31, 2021 and 2020, the interest rate was 3.75%. No amounts have been drawn on the line of credit and there was no outstanding balance due as of December 31, 2021 or 2020.

**NOTE 14--CONTINGENCIES**

The Entity participates in a number of Federal and State assisted grant programs and contracts. Such programs may be subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of expenses which may be disallowed by a grantor agency cannot be determined at this time, although the Entity expects such amounts, if any, to be immaterial.

**NOTE 15--SBA PAYCHECK PROTECTION PROGRAM**

During April 2020, the Entity obtained a note payable under the Paycheck Protection Program in the amount of \$681,800. Under the terms of the agreement, the Entity was eligible to apply for principal forgiveness in whole or in part by the Small Business Administration under the CARES Act, once certain eligibility criteria had been satisfied. In November 2020, the Entity was granted principal forgiveness for the outstanding principal in its entirety. As a result, no payments were made or required on this note payable for extinguishment.

For the year ended December 31, 2020, revenue without donor restrictions in the amount of \$681,800 has been recognized as "Government grants and contracts" on the statements of activities.

**NOTE 16--SUBSEQUENT EVENTS**

Subsequent events have been evaluated through March 31, 2022 which is the date the financial statements were available to be issued.

**NOTE 17--RESTATEMENT**

During the year ended December 31, 2021, management changed revenue recognition policies for its cost-reimbursable grants and contracts. Revenues, receivables, and ending net asset amounts related to prior periods and, as a result, beginning net assets as of January 1, 2020 have been restated.

The impact of the above changes on amounts previously reported as of December 31, 2020 are as follows:

	<u>As restated</u>	<u>As previously</u> <u>reported</u>	<u>Change</u>
	<u>2020</u>	<u>2020</u>	<u>2020</u>
<b>Statement of Financial Position:</b>			
Grants and contracts receivable	\$ 1,755,351	\$ 2,636,311	\$ (880,960)
Net assets with donor restrictions:			
Purpose restrictions	539,555	549,387	(9,832)
Time restrictions for future periods	1,307,371	2,178,499	(871,128)

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended December 31, 2021 and 2020

	<u>As restated</u> <u>2020</u>	<u>As previously</u> <u>reported</u> <u>2020</u>	<u>Change</u> <u>2020</u>
<b>Statement of Activities:</b>			
Government grants and contracts	\$ 1,237,129	\$ 1,613,957	\$ (376,828)
Net Assets - January 1	<u>3,249,681</u>	<u>3,753,813</u>	<u>(504,132)</u>
Net Assets - December 31	<u>\$ 4,072,032</u>	<u>\$ 4,952,992</u>	<u>\$ (880,960)</u>

**NOTE 18--FUTURE ACCOUNTING STANDARDS**

FASB has issued ASU 2016-02, *Leases (Topic 842)*, which the Entity is required to implement for the year ending December 31, 2022. Management believes that this update will have a potentially significant impact on the financial statements. The Entity will be required to recognize a right-of-use asset and a lease liability for transactions currently identified as operating leases.

SCHEDULE I  
**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2021**

Federal Granting Agency/Recipient State Agency/Grant Program/State Grant Number	Assistance Listing Number	Total Federal Expenditures	Passed Through to Subrecipients
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Received directly from U.S. Treasury Department			
Fair Housing Initiatives Program #FPEI190019	14.408	\$ 297,269	\$ -
Education and Outreach Initiatives #FEOI20033	14.416	78,447	-
<b>Total Department of Housing and Urban Development</b>		<u>375,716</u>	<u>-</u>
<b>DEPARTMENT OF JUSTICE</b>			
Pass Through Payments from the County of Strafford, New Hampshire			
Justice Systems Response to Families	16.021	1,342	-
Pass Through Payments from New Hampshire Department of Justice			
Crime Victim Assistance #2021VO22 #2021VOC71	16.575	599,287 211,079 <u>810,366</u>	<u>68,164</u>
Violence Against Women Formula Grants #2021VAW17	16.588	45,000	-
<b>Total Department of Justice</b>		<u>856,708</u>	<u>68,164</u>
<b>DEPARTMENT OF THE TREASURY</b>			
Pass Through Payments from the State of New Hampshire Governor's Office			
COVID-19 - Emergency Rental Assistance Program	21.023	10,039	-
<b>Total Department of Treasury</b>		<u>10,039</u>	<u>-</u>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Pass Through Payments from New Hampshire Bureau of Elderly and Adult Services			
<i>Aging Cluster:</i>			
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers #17AANHT3SS	93.044	177,355	-
<b>Total Aging Cluster</b>		<u>177,355</u>	<u>-</u>
<b>Total Department of Health and Human Services</b>		<u>177,355</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>		<u>\$ 1,419,818</u>	<u>\$ 68,164</u>

See notes to schedule of expenditures of federal awards

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2021

**NOTE 1--BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of New Hampshire Legal Assistance, Inc. under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of New Hampshire Legal Assistance, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of New Hampshire Legal Assistance, Inc.

**NOTE 2--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to New Hampshire Legal Assistance, Inc.'s financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursements.

**NOTE 3--INDIRECT COST RATE**

New Hampshire Legal Assistance, Inc. has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 4--RELATIONSHIP TO FINANCIAL STATEMENTS**

The recognition of expenditures of federal awards has been reported in the Entity's financial statements as program services and management and general expenses, as applicable.

**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***

Independent Auditor's Report

To the Board of Directors  
New Hampshire Legal Assistance, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of New Hampshire Legal Assistance, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 31, 2022.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered New Hampshire Legal Assistance, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of New Hampshire Legal Assistance, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of New Hampshire Legal Assistance, Inc.'s internal control.

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

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

## **Report on Compliance and Other Matters**

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

## **Purpose of this Report**

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

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
March 31, 2022



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

**Independent Auditor's Report**

To the Board of Directors  
New Hampshire Legal Assistance, Inc.

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited New Hampshire Legal Assistance, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of New Hampshire Legal Assistance, Inc.'s major federal programs for the year ended December 31, 2021. New Hampshire Legal Assistance, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, New Hampshire Legal Assistance, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

***Basis for Opinion of Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of New Hampshire Legal Assistance, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of New Hampshire Legal Assistance, Inc.'s compliance with compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to New Hampshire Legal Assistance, Inc.'s federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on New Hampshire Legal Assistance, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore it is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about New Hampshire Legal Assistance, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding New Hampshire Legal Assistance, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of New Hampshire Legal Assistance, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 New Hampshire Legal Assistance, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
March 31, 2022

**New Hampshire Legal Assistance, Inc.  
 Schedule of Findings and Questioned Costs  
 For the Year Ended December 31, 2021**

**Section I--Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?                           yes      X   no  
 Significant deficiency(ies) identified?                   yes      X   none reported

Noncompliance material to financial statements noted?                   yes      X   no

**Federal Awards**

Internal control over major federal programs:

Material weakness(es) identified?                           yes      X   no  
 Significant deficiency(ies) identified?                   yes      X   none reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?                   yes      X   no

Identification of major federal program(s):

<u>ALN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.408	Fair Housing Initiatives Program

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

Auditee qualified as low-risk auditee?                      X   yes           no

## **Section II--Financial Statement Findings**

There were no findings relating to the financial statements required to be reported by GAGAS.

## **Section III--Federal Award Findings and Questioned Costs**

There were no findings and questioned costs as defined under 2 CFR 200.516(a).

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**Combining Statement of Financial Position**  
December 31, 2021

	<u>New Hampshire Legal Assistance</u>	<u>Campaign for Legal Services</u>	<u>Eliminations</u>	<u>Total</u>
<b>ASSETS</b>				
<b>CURRENT ASSETS:</b>				
Cash and equivalents	\$ 1,419,447	\$ 117,367		\$ 1,536,814
Cash, restricted	13,531			13,531
Investments	800,006			800,006
Grants and contracts receivable	2,086,898			2,086,898
Contributions receivable, net	86,186	349	\$ (80,473)	6,062
Prepaid expenses	69,050	1,195		70,245
Security deposits	13,925			13,925
<b>TOTAL CURRENT ASSETS</b>	<u>4,489,043</u>	<u>118,911</u>	<u>(80,473)</u>	<u>4,527,481</u>
<b>NONCURRENT ASSETS:</b>				
Property and equipment, net	215,082			215,082
<b>TOTAL NONCURRENT ASSETS</b>	<u>215,082</u>	<u>-</u>	<u>-</u>	<u>215,082</u>
<b>TOTAL ASSETS</b>	<u>\$ 4,704,125</u>	<u>\$ 118,911</u>	<u>\$ (80,473)</u>	<u>\$ 4,742,563</u>
<b>LIABILITIES &amp; NET ASSETS</b>				
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$ 25,993	\$ 113,172	\$ (80,473)	\$ 58,692
Accrued expenses	322,509	3,989		326,498
Deposits held for others	13,531			13,531
<b>TOTAL CURRENT LIABILITIES</b>	<u>362,033</u>	<u>117,161</u>	<u>(80,473)</u>	<u>398,721</u>
<b>TOTAL LIABILITIES</b>	<u>362,033</u>	<u>117,161</u>	<u>(80,473)</u>	<u>398,721</u>
<b>NET ASSETS:</b>				
<b>Without donor restrictions:</b>				
Undesignated	1,448,412	1,750		1,450,162
Board designated operating reserve	650,000			650,000
<b>With donor restrictions:</b>				
Purpose restrictions	795,725			795,725
Time restrictions for future periods	1,447,955			1,447,955
<b>TOTAL NET ASSETS</b>	<u>4,342,092</u>	<u>1,750</u>	<u>-</u>	<u>4,343,842</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 4,704,125</u>	<u>\$ 118,911</u>	<u>\$ (80,473)</u>	<u>\$ 4,742,563</u>

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**Combining Statement of Financial Position**  
December 31, 2020

	<u>New Hampshire Legal Assistance</u>	<u>Campaign for Legal Services</u>	<u>Eliminations</u>	<u>Total</u>
<b>ASSETS</b>				
<b>CURRENT ASSETS:</b>				
Cash and equivalents	\$ 1,942,314	\$ 122,097		\$ 2,064,411
Cash, restricted	33,423			33,423
Investments	350,000			350,000
Grants and contracts receivable	1,755,351			1,755,351
Contributions receivable, net	92,308	10,563	\$ (90,149)	12,722
Prepaid expenses	7,823			7,823
Security deposits	13,850			13,850
<b>TOTAL CURRENT ASSETS</b>	<u>4,195,069</u>	<u>132,660</u>	<u>(90,149)</u>	<u>4,237,580</u>
<b>NONCURRENT ASSETS:</b>				
Property and equipment, net	251,786			251,786
<b>TOTAL NONCURRENT ASSETS</b>	<u>251,786</u>	<u>-</u>	<u>-</u>	<u>251,786</u>
<b>TOTAL ASSETS</b>	<u>\$ 4,446,855</u>	<u>\$ 132,660</u>	<u>\$ (90,149)</u>	<u>\$ 4,489,366</u>
<b>LIABILITIES &amp; NET ASSETS</b>				
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$ 40,168	\$ 133,067	\$ (90,149)	\$ 83,086
Accrued expenses	300,825			300,825
Deposits held for others	33,423			33,423
<b>TOTAL CURRENT LIABILITIES</b>	<u>374,416</u>	<u>133,067</u>	<u>(90,149)</u>	<u>417,334</u>
<b>TOTAL LIABILITIES</b>	<u>374,416</u>	<u>133,067</u>	<u>(90,149)</u>	<u>417,334</u>
<b>NET ASSETS:</b>				
<b>Without donor restrictions:</b>				
Undesignated	1,625,513	(407)		1,625,106
Board designated operating reserve	600,000			600,000
<b>With donor restrictions:</b>				
Purpose restrictions	539,555			539,555
Time restrictions for future periods	1,307,371			1,307,371
<b>TOTAL NET ASSETS</b>	<u>4,072,439</u>	<u>(407)</u>	<u>-</u>	<u>4,072,032</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 4,446,855</u>	<u>\$ 132,660</u>	<u>\$ (90,149)</u>	<u>\$ 4,489,366</u>

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**Combining Statement of Activities**  
For the Year Ended December 31, 2021

	<u>New Hampshire Legal Assistance</u>	<u>Campaign for Legal Services</u>	<u>Eliminations</u>	<u>Total</u>
<b>CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>				
<b>SUPPORT AND REVENUE:</b>				
New Hampshire Bar Foundation - IOLTA	\$ 301,408			\$ 301,408
Government grants and contracts	2,261,637			2,261,637
United Ways	16,962			16,962
Contributions - Foundations and Other	474,969			474,969
Contributions - Campaign for Legal Services	174,076	\$ 443,676	\$ (173,694)	444,058
Case revenue	13,941			13,941
Investment income	10,321	3		10,324
Net assets released from donor restrictions	<u>1,555,141</u>			<u>1,555,141</u>
<b>TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS</b>	<u>4,808,455</u>	<u>443,679</u>	<u>(173,694)</u>	<u>5,078,440</u>
<b>EXPENSES:</b>				
Program services:				
Domestic violence project	1,052,250			1,052,250
Housing justice project	891,880			891,880
Senior law project	552,274			552,274
Public benefits	610,318			610,318
Immigration	222,787			222,787
Youth law project	113,355			113,355
Other civil legal services	710,662			710,662
Total program services	<u>4,153,526</u>	<u>-</u>	<u>-</u>	<u>4,153,526</u>
Supporting services:				
Fund raising		441,522	(173,694)	267,828
Management and general	782,030			782,030
Total supporting services	<u>782,030</u>	<u>441,522</u>	<u>(173,694)</u>	<u>1,049,858</u>
<b>TOTAL EXPENSES</b>	<u>4,935,556</u>	<u>441,522</u>	<u>(173,694)</u>	<u>5,203,384</u>
<b>INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<u>(127,101)</u>	<u>2,157</u>	<u>-</u>	<u>(124,944)</u>
<b>CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS</b>				
New Hampshire Bar Foundation - IOLTA	215,292			215,292
Government grants and contracts	1,024,869			1,024,869
United Ways	28,960			28,960
Contributions - Foundations and Other	682,774			682,774
Net assets released from donor restrictions	<u>(1,555,141)</u>			<u>(1,555,141)</u>
<b>INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS</b>	<u>396,754</u>	<u>-</u>	<u>-</u>	<u>396,754</u>
<b>CHANGE IN NET ASSETS</b>	269,653	2,157	-	271,810
<b>NET ASSETS - January 1, as restated</b>	<u>4,072,439</u>	<u>(407)</u>	<u>-</u>	<u>4,072,032</u>
<b>NET ASSETS - December 31</b>	<u>\$ 4,342,092</u>	<u>\$ 1,750</u>	<u>\$ -</u>	<u>\$ 4,343,842</u>



**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**  
**Combining Statement of Activities**  
For the Year Ended December 31, 2020

	<u>New Hampshire Legal Assistance</u>	<u>Campaign for Legal Services</u>	<u>Eliminations</u>	<u>Total</u>
<b>CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>				
<b>SUPPORT AND REVENUE:</b>				
New Hampshire Bar Foundation - IOLTA	\$ 327,687			\$ 327,687
Government grants and contracts	2,494,449			2,494,449
United Ways	12,336			12,336
Contributions - Foundations and Other	450,585			450,585
Contributions - Campaign for Legal Services	179,146	\$ 430,520	\$ (179,146)	430,520
Case revenue	49,184			49,184
Investment income	19,584			19,584
Net assets released from donor restrictions	<u>2,092,830</u>			<u>2,092,830</u>
<b>TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS</b>	<u>5,625,801</u>	<u>430,520</u>	<u>(179,146)</u>	<u>5,877,175</u>
<b>EXPENSES:</b>				
Program services:				
Domestic violence project	1,200,569			1,200,569
Housing justice project	596,359			596,359
Senior law project	408,639			408,639
Public benefits	445,621			445,621
Youth law project	68,067			68,067
Other civil legal services	<u>1,318,391</u>			<u>1,318,391</u>
Total program services	<u>4,037,646</u>	<u>-</u>	<u>-</u>	<u>4,037,646</u>
Supporting services:				
Fund raising		431,927	(179,146)	252,781
Management and general	<u>744,659</u>			<u>744,659</u>
Total supporting services	<u>744,659</u>	<u>431,927</u>	<u>(179,146)</u>	<u>997,440</u>
<b>TOTAL EXPENSES</b>	<u>4,782,305</u>	<u>431,927</u>	<u>(179,146)</u>	<u>5,035,086</u>
<b>INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<u>843,496</u>	<u>(1,407)</u>	<u>-</u>	<u>842,089</u>
<b>CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS</b>				
New Hampshire Bar Foundation - IOLTA	234,063			234,063
Government grants and contracts	1,237,129			1,237,129
United Ways	48,754			48,754
Contributions - Foundations and Other	553,146			553,146
Net assets released from donor restrictions	<u>(2,092,830)</u>			<u>(2,092,830)</u>
<b>DECREASE IN NET ASSETS WITH DONOR RESTRICTIONS</b>	<u>(19,738)</u>	<u>-</u>	<u>-</u>	<u>(19,738)</u>
<b>CHANGE IN NET ASSETS</b>	<u>823,758</u>	<u>(1,407)</u>	<u>-</u>	<u>822,351</u>
<b>NET ASSETS - January 1, as restated</b>	<u>3,248,681</u>	<u>1,000</u>	<u>-</u>	<u>3,249,681</u>
<b>NET ASSETS - December 31</b>	<u>\$ 4,072,439</u>	<u>\$ (407)</u>	<u>\$ -</u>	<u>\$ 4,072,032</u>

## GRANT AGREEMENT

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

## I. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 33 Capitol Street, Concord, NH 03301	
1.3. Grantee Name 603 Legal Aid		1.4. Grantee Address 93 N State Street, Suite 200 Concord, NH 03301	
1.5. Grantee Phone # (603) 584-4141	1.6. Account Number 02-20-20-201510- 5017-072-500575	1.7. Completion Date 12/31/2023	1.8. Grant Limitation \$ 40,000
1.9. Grant Officer for State Agency Kathleen Carr		1.10. State Agency Telephone Number (603) 271-1234	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature <i>Sonya Bellafant</i>		1.12. Name & Title of Grantee Signor 1 Sonya Bellafant, Esq. Executive Director	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13. State Agency Signature(s) <i>Kathleen Carr</i>		1.14. Name & Title of State Agency Signor(s) Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)			
By: <i>/s Christopher Bond</i> Assistant Attorney General, On: / / 11/7/22			
1.16. Approval by Governor and Council (if applicable)			
By: On: / /			

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

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

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

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

1. The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at [www.lep.gov](http://www.lep.gov).
2. The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at <http://www.doj.nh.gov/grants-management/civil-rights.htm> and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.
3. The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships with Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.
4. Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is \$650 per day or \$81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required. Prior approval requests require additional justification.
5. The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice (NHDOJ), that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the NHDOJ for the life of the subgrant without the express approval of the NHDOJ.

## **EXHIBIT A**

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

**7. 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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

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 an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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.

**8. Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide**

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated version that may be posted during the period of performance.

The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review

throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained,

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whichever is longer, pursuant to 2 C.F.R. 200.334, 200.337.

### **9. 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 subrecipient 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 subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ, must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding

### **10. Requirements related to System for Award Management and unique entity identifiers**

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 current information in SAM.

The subrecipient 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 the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers (UEI) are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

### **11. Employment eligibility verification for hiring under the award**

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

The details of the recipient's obligations under this condition are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Employment eligibility verification for hiring under award) and are incorporated by reference here.

### **12. 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 (as defined in 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) (as defined in 2 C.F.R. 200.1) within the

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scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130).

The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW 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 PM 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 GMU 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 GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

**13. Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ.

The details of the recipient's obligations under this condition are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Unreasonable restrictions on competition under the award; association with federal government) and are incorporated by reference here.

**14. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions>



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(Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)) and are incorporated by reference here.

### **15. Determinations of suitability to interact with participating minors**

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

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions> (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors) and are incorporated by reference here.

### **16. 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 on the OVW website at <https://www.justice.gov/ovw/conference-planning>.

### **17. OVW Training Guiding Principles**

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at <https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary>.

### **18. Effect of failure to address audit issues**

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient 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.

### **19. Potential imposition of additional requirements.**

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

**20. 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.

**21. 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.

**22. 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."

**23. Restrictions on "lobbying" and policy development**

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them)

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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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance and may not proceed without the express prior written approval of NHDOJ.

### **24. Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year**

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, for each fiscal year, are set out at <https://www.justice.gov/ovw/award-conditions> (Award Condition:

General appropriations-law restrictions on use of federal award funds) 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

### **25. 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) online submission accessible via the OIG webpage at <https://oig.justice.gov/hotline/contact-grants.htm> (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at <http://www.usdoj.gov/oig>.

### **26. 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

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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 subrecipient 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 subrecipient'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

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.

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

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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 subrecipient also must inform its employees, in writing (and in the predominant native language of the workforce), 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

### **28. 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.

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

If the recipient 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 subrecipient must disclose that fact and certain related information to OVW by email to [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@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 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.

### **30. Availability of general terms and conditions on OVW website**

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at <https://www.justice.gov/ovw/award-conditions>. These do not supersede any specific conditions in this award document.

### **31. Compliance with statutory and regulatory requirements**

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L.

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103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

### **32. Compliance with solicitation requirements**

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (<https://www.justice.gov/ovw/resources-and-faqs-grantees>). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

### **33. VAWA 2013 nondiscrimination condition**

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming.

The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

### **34. Misuse of award funds**

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

### **35. Limitation on use of funds to approved activities**

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

### **36. Non-supplantation**

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

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### **37. Confidentiality and information sharing**

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information.

The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at <https://www.justice.gov/ovw/resources-and-faqs-grantees>. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

### **38. Activities that compromise victim safety and recovery or undermine offender accountability**

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

### **39. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence**

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

### **40. Termination or suspension for cause**

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as

## EXHIBIT A

applicable mutatis mutandis. The federal regulation providing uniform rules for termination of grants and cooperative agreements is 2 CFR 200.340.

### **41. Performance progress reports and final report submission**

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe.

Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

### **42. Subrecipient program income**

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs.

In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period.

Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

### **43. Subrecipient product monitoring**

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

### **44. Publications disclaimer for STOP Formula subrecipients**

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement:



## EXHIBIT A

"This project was supported by Subgrant No. \_\_\_\_\_ awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

### **45. Copyrighted works**

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

### **46. Consultant compensation rates**

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of \$81.25 per hour, not to exceed \$650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of \$81.25 per hour, not to exceed \$650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

### **47. Ongoing compliance with statutory certifications**

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449

## EXHIBIT A

(regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims).

Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

### **48. Requirements for subrecipients providing legal assistance**

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are:

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

## EXHIBIT B

### -SCOPE OF SERVICES-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for victims of sexual assault, domestic violence, dating violence, and stalking.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15<sup>th</sup> or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:  
NH Department of Justice  
Grants Management Unit  
33 Capitol Street  
Concord, NH 03301  
(603) 271-8091 or [travis.n.teeboom@doj.nh.gov](mailto:travis.n.teeboom@doj.nh.gov)

**EXHIBIT C**

**- PAYMENT TERMS-**

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.
  - 3a. The Subrecipient shall be awarded an amount not to exceed \$40,000 of the total Grant Limitation from Governor and Council approval or 1/1/2023, whichever is later, to 12/31/2023, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.
  - 3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to the end of the federal grant end date, not after. No extension is granted until approval is received by DOJ in writing.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, or after 12/31/2023, unless a grant extension is approved in writing by DOJ.

**EXHIBIT D**

**-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-**

I, Sonya G. Bellafant, Esq. [responsible official], certify that 603 Legal Aid [Subrecipient] has completed the EEO reporting tool certification within the last two years at: [https://ojp.gov/about/ocr/faq\\_eeop.htm](https://ojp.gov/about/ocr/faq_eeop.htm) on or about 11/19/2021 [date]

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

**EEOP Training Requirements for Subrecipients**

Sonya G. Bellafant, Esq. [official that completed training] has completed

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

11/19/2021 [date]. The EEOP training must be completed at least once every two years.

**DOJ Discrimination Complaint Process**

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

**Subrecipient Discrimination Complaint Process**

I further certify that 603 Legal Aid [Subrecipient] will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services and has a policy or written procedure in place for accepting discrimination based complaints from employees and program beneficiaries and that policy/procedure must be made publically available to program beneficiaries or prospective beneficiaries.

## EXHIBIT D

### Certified Standard Assurances

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

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

## EXHIBIT D

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

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

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

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

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

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

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

**EXHIBIT D**

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

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

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

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

Sonya Bellafant, Esq.

\_\_\_\_\_  
Name of Authorized Signor

  
\_\_\_\_\_  
Signature

Executive Director

\_\_\_\_\_  
Title of Authorized Signor

10/24/2022  
\_\_\_\_\_

Date



**EXHIBIT E**

**-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 Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3)

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

**Supplanting and job retention**

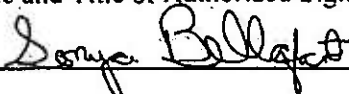
A recipient or subrecipient may use federal funds to retain jobs that, without the use of the federal money, would be lost. If the grantee is planning on using federal funds to retain jobs, it must be able to substantiate that, without the funds, the jobs would be lost. Substantiation can be, but is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

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The 603 Legal Aid (Subrecipient) certifies that any funds awarded through grant number 2023VAW20 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 603 Legal Aid (Subrecipient) understands that supplanting violations may result in a range of penalties, including but not limited to suspension of future funds under this program, suspension or debarment from federal grants, recoupment of monies provided under this grant, and civil and/or criminal penalties.

Printed Name and Title of Authorized Signor: Sonya Bellafant, Esq.

Signature:  Date 10/24/22

**EXHIBIT F**

**NEW HAMPSHIRE DEPARTMENT OF JUSTICE**



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

Subrecipients should refer to the regulations cited below to determine the certification to which they are required to attest. Subrecipients 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 Subrecipient 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 Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Subrecipient'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 Subrecipient 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 Subrecipient 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**

**EXHIBIT F**

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient certifies, 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 Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Subrecipient 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 Subrecipient also must disclose such felony criminal conviction in writing to the Department (for OJP Subrecipients, to OJP at [Ojpcompliancereporting@usdoj.gov](mailto:Ojpcompliancereporting@usdoj.gov); for OVW Subrecipients, to OVW at [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@usdoj.gov); or for COPS Subrecipients, to COPS at [AskCOPSRC@usdoj.gov](mailto:AskCOPSRC@usdoj.gov)), unless such disclosure has already been made.

**3. FEDERAL TAXES**

A. If the Subrecipient 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

## EXHIBIT F

(2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP

Subrecipients, to OJP at [Ojpcompliancereporting@usdoj.gov](mailto:Ojpcompliancereporting@usdoj.gov); for OVW Subrecipients, to OVW at [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@usdoj.gov); or for COPS Subrecipients, to COPS at [AskCOPSRC@usdoj.gov](mailto:AskCOPSRC@usdoj.gov)).

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

### 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 Subrecipient 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 Subrecipient's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(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;

**EXHIBIT F**

(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;

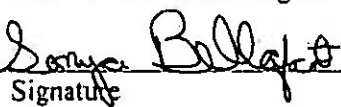
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(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.

<u>Sonya Bellafant, Esq.</u>	<u>Executive Director</u>
Name of Authorized Signor	Title of Authorized Signor
<u></u>	<u>10/24/2022</u>
Signature	Date

603 LEGAL AID 93 N State Street, Ste 200 Concord NH 03301

          
Name and Address of Agency

## EXHIBIT G

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

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

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


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

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

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

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

**EXHIBIT G**  
Certification

<u>Sonya Bellafant, Esq.</u>	<u>Executive Director</u>
Name of Authorized Signor	Title of Authorized Signor
<u></u>	<u>10/24/22</u>
Signature	Date

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

1. The Unique Entity ID (SAM) number for your entity is:

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

NO  YES

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

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

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

NO  YES

If the answer to #3 above is YES, stop

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

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

**EXHIBIT G**  
Certification

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

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

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

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

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





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

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

**(A) In general**

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

**(B) Nondisclosure**

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

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

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

**(C) Release**

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

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

**(D) Information sharing**

(i) Grantees and subgrantees may share—

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

(ii) In no circumstances may—

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

**(E) Statutorily mandated reports of abuse or neglect**

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

**(F) Oversight**

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


**(G) Confidentiality assessment and assurances**

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

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

Sonya Bellafant, Esq., Executive Director  
Typed Name of Authorized Representative Title

Telephone Number 603 584-4141

 10/24/22  
Signature of Authorized Representative Date Signed

603 Legal Aid  
Agency Name

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



CERTIFICATE OF AUTHORITY

I, Deborah Kane Rein, hereby certify that I am duly elected Chair of 603 Legal Aid. I hereby certify that the following is true copy of a vote taken at a meeting of the Board of Directors, duly called and held on 10/28/22 at which a quorum of Directors participated.

VOTED: That Sonya G. Bellafant, Esq., Executive Director is, and has been since prior to March 30, 2022, duly authorized to enter into contracts or agreements on behalf 603 Legal Aid with the State of New Hampshire and any of its agencies or departments and further is and has been authorized to execute any documents which may in her judgment be desirable or necessary to effect the purpose of this vote.

I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of any contract to which this certificate is attached.

I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person listed above currently occupies the position indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of the named individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 10/29/22

Attest:   
Deborah Kane Rein, Board Chair

92 North State Street, Suite 200, Concord, NH 03301  
Phone: 603-224-3333 | Fax: 603-224-6067





# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
10/27/2022

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

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

<b>PRODUCER</b> USI INSURANCE SERVICES LLC/PHS 04041093 The Hartford Business Service Center 3600 Wiseman Blvd San Antonio, TX 78251	<b>CONTACT NAME:</b> PHONE (866) 467-8730 FAX (A/C, No, Ext): (A/C, No):	
	<b>E-MAIL ADDRESS:</b> INSURER(S) AFFORDING COVERAGE NAIC#	
<b>INSURED</b> 603 Legal Aid 93 N STATE ST STE 200 CONCORD NH 03301-4334	<b>INSURER A:</b> Hartford Casualty Insurance Company 29424	<b>INSURER B:</b> Twin City Fire Insurance Company 29459
	<b>INSURER C:</b>	
	<b>INSURER D:</b>	
	<b>INSURER E:</b>	
	<b>INSURER F:</b>	
	<b>INSURER G:</b>	

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> General Liability GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC <input type="checkbox"/> OTHER:	X		04 SBA EQ5895	02/21/2022	02/21/2023	EACH OCCURRENCE \$2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$500,000 MED EXP (Any one person) \$10,000 PERSONAL & ADV INJURY \$2,000,000 GENERAL AGGREGATE \$4,000,000 PRODUCTS - COM/PROP AGG \$4,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			04 SBA EQ5895	02/21/2022	02/21/2023	COMBINED SINGLE LIMIT (Eg. accident) \$2,000,000 BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)
	UMBRELLA LIAB EXCESS LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED: RETENTION \$						EACH OCCURRENCE AGGREGATE
B	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/A	04 WEC NJ8891	02/21/2022	02/21/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$100,000 E.L. DISEASE -EA EMPLOYEE \$100,000 E.L. DISEASE - POLICY LIMIT \$500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101. Additional Remarks Schedule, may be attached if more space is required)  
 Those usual to the Insured's Operations. NH Dept. of Justice is an additional insured per the Business Liability Coverage Form SS0008, attached to this policy.

<b>CERTIFICATE HOLDER</b> NH Dept. of Justice 33 CAPITOL ST CONCORD NH 03301-6310	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Suarez Castaneda</i>
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# State of New Hampshire

## Department of State

### CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that 603 LEGAL AID is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 01, 1995. 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: 239384

Certificate Number: 0005748074



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed

the Seal of the State of New Hampshire,

this 4th day of April A.D. 2022.

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

William M. Gardner

Secretary of State



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
03/25/2022

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

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

<b>PRODUCER</b> USI INSURANCE SERVICES LLC/PHS 04041093 The Hartford Business Service Center 3600 Wiseman Blvd San Antonio, TX 78251	<b>CONTACT NAME:</b> PHONE (866) 467-8730 FAX (888) 443-6112 <small>(A/C, No, Ext):</small> <small>(A/C, No):</small>		
	<b>E-MAIL ADDRESS:</b>		
<b>INSURER(S) AFFORDING COVERAGE</b>			
<b>INSURED</b> 603 Legal Aid 93 N STATE ST STE 200 CONCORD NH 03301-4334	INSURER A:	Hartford Casualty Insurance Company	29424
	INSURER B:	Twin City Fire Insurance Company	29459
	INSURER C:		
	INSURER D:		
	INSURER E:		
	INSURER F:		

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INER	SUBR NYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS				
A	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> General Liability			04 SBA EQ5895	02/21/2022	02/21/2023	EACH OCCURRENCE \$2,000,000				
	<input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC <input type="checkbox"/> OTHER:						DAMAGE TO RENTED PREMISES (Per occurrence) \$500,000				
GENTL AGGREGATE LIMIT APPLIES PER:							MED EXP (Any one person) \$10,000				
							PERSONAL & ADV INJURY \$2,000,000				
							GENERAL AGGREGATE \$4,000,000				
							PRODUCTS - COMP/OP AGG \$4,000,000				
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			04 SBA EQ5895	02/21/2022	02/21/2023	COMBINED SINGLE LIMIT (Per accident) \$2,000,000				
								BODILY INJURY (Per person)			
							BODILY INJURY (Per accident)				
							PROPERTY DAMAGE (Per accident)				
	UMBRELLA LIAB EXCESS LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE						EACH OCCURRENCE				
	<input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						AGGREGATE				
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y/N <small>(Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below</small>		W/A	04 WEC NJ8891	02/21/2022	02/21/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER				
								E.L. EACH ACCIDENT \$100,000			
								E.L. DISEASE - EA EMPLOYEE \$100,000			
							E.L. DISEASE - POLICY LIMIT \$500,000				

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
 Those usual to the Insured's Operations.

<b>CERTIFICATE HOLDER</b> Department of Justice 33 CAPITOL ST CONCORD NH 03301	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE <i>Suarez Castaneda</i>

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

DEPARTMENT OF THE TREASURY

Date: **MAY 01 2000**

LEGAL ADVICE & REFERRAL CENTER INC  
C/O STEVEN V CAMERINO  
33 N MAIN ST  
CONCORD, NH 03301-4930

Employer Identification Number:  
02-0484379  
DLN:  
17053085782010  
Contact Person: MARK G PEARCE ID# 31181  
Contact Telephone Number:  
(677) 829-5500  
Our Letter Dated:  
January 1996  
Addendum Applies:  
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Letter 1050 (DO/CG)



LEGAL ADVICE & REFERRAL CENTER INC

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Steven T. Miller

Steven T. Miller  
Director, Exempt Organizations

**603 Legal Aid Board of Directors 2022**

KILE ADUMENE	[REDACTED]			
ALEXANDRA COTE, Esq.	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
NORA FIORE				
MELINDA GEHRIS, Esq.	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
BRITTANY HUNT		[REDACTED]		
ELIZABETH LAHEY, Esq. (Secretary)	[REDACTED]	[REDACTED]		
REBECCA NANN				
KAITLIN M. O'NEIL, Esq.	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
RORY PARNELL, Esq.	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
EMILY RICE, Esq.	[REDACTED]	[REDACTED]		
CATHY SHANELARIS, Esq. (Vice-Chair)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
DEBORAH KANE REIN, Esq. (Chair)				
BRIAN SHAUGHNESSY, Esq.	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
PATRICIA WENTWORTH, CPA (Treasurer)				

## PAMELA G DODGE

### PROFESSIONAL EXPERIENCE

- 1998 to present Pro Bono Program DOVE Project Concord, NH  
*DOVE Project Coordinator*
- Attorney recruitment, and coordination
  - Development of CLE attorney training programs facilitated by experienced lawyers and allied professionals
  - Project coordination & collaboration with crisis centers
  - Development of crisis center training programs for crisis center advocates on access to civil legal services and their advocacy role in assisting clients
  - Referral process and case management
  - Coordination with other service providers
  - Assist in providing attorney support, including arranging interpreters and court reporters
  - Respond to membership/public/court requests
  - Communications and Public Relations

### EDUCATION

- 1997 Franklin Pierce College Concord, NH  
*1-Year Certificate Program*
- Paralegal Student of the Year
- 1975 – 1977 University of New Hampshire Concord, NH  
*Associate of Arts Retail Merchandising*

### PROFESSIONAL DEVELOPMENT

- June 2018*  
SPARC – Left Hand, Meet Right Hand; Coordinating the Response in Staling Cases  
*Annual Training NH Attorney General's Task Force on Child Abuse and Neglect and NH Governor's Commission on Domestic & Sexual Violence*
- Partnering for a Future Without Violence
- July 2016*
- Futures without Violence, Ninth National Institute on Fatherhood and Domestic Violence Boston MA
- March 2014*
- National Supervised Visitation Network Clearwater, FL

#### ADDITIONAL PROFESSIONAL ACTIVITIES

*June 2018/ November 2018*

- Participate in exchange programming with international visitors hosted by the World Affairs Council and sponsored with the International Visitor Leadership Program

*March 2018 - May 2018*

- Access and Visitation Legal Services Focus Group – Facilitated by CPR Center for Policy Research

*January 2015 - present*

- Member of Greater Manchester Council Against Domestic & Sexual Violence

*March 2010*

- ABA Steering committee on best practices in delivery of services to pro se litigants seeking civil protection orders

*March 2010 - present*

- Development of DOVE Project training program with the Daniel Webster Scholar Program Director for participating students at UNH School of Law

*February 2010 - 2012*

- Service delivery and evaluation workgroup for the development of a Strafford County Family Justice Center

*2009 - present*

- Development of North Country Outreach Project to deliver “unbundled” legal services to pro se victims of domestic violence in restraining order cases in concert with Response, Starting Point, support Center at Burch House and Voices Against Violence Crisis Centers

*2008 - 2010*

- NH Legal services statewide planning committee

*2003 - present*

- Member of Domestic Violence Advisory Council

#### AWARDS AND RECOGNITION

*2001*

- Cited by the ABA as an effective national model for volunteer attorney involvement

*2006*

- Rape & Domestic Violence Crisis Center Purple Heart Award in recognition of efforts to eradicate sexual, domestic and stalking violence

*2010*

- Recipient of Pierce Law Class of 2010 class gift

*2012*

- Inducted in the NH Coalition Against Domestic & Sexual Violence Hall of Fame

Elyse McKay

**WORK EXPERIENCE**

**YWCA NH REACH Crisis Services, Manchester, NH** Sept. 2017 – Present

*Court Advocate, formerly AmeriCorps Victim Assistance Program (AVAP) Advocate*

- Coordinated and developed YWCA NH court advocacy programming to improve response to survivors of sexual and domestic violence and courts by streamlining advocate and external legal referral processes, building relationships with community partners in catchment areas, and training/overseeing advocates, interns, and volunteers in court-focused advocacy
- Advocated for survivors throughout civil and criminal processes by providing basic assistance with filing court documents, explanation of and expectation-setting about the court process, and support during meetings with law enforcement/court personnel and in the courtroom
- Provided case management, crisis counselling, safety planning, financial literacy education, in-person response to courts, police stations, hospitals, and social services providers, and assistance with applications and referrals for other resources as needed in-office and as backup staff on 24/7 crisis line
- Spearheaded internal conversion of legal referral paperwork to virtual processes and participated in creation and testing of domestic violence petition e-filing process during pandemic
- Represented YWCA NH at outreach events and community meetings
- Researched and wrote grant proposals, securing \$25,000 worth of funding

**Cleary, Gottlieb, Steen & Hamilton LLP, New York, NY** Oct. 2013 – Aug. 2017

*Litigation Paralegal*

- Assisted attorneys with drafting, research, cite-checking, proofreading, filing, and service of court filings and discovery documents
- Prepared materials for, coordinated logistics of, attended, and assisted with client meetings, depositions, hearings, and six-week-long cross-border U.S.-Canadian trial
- Performed pro bono work on prisoners' rights case in conjunction with the Legal Aid Society and other nonprofit organizations, work for which our team was honored with a Pro Bono Publico award in 2016
- Communicated with and coordinated project workflow among teams of 2-6 paralegals
- Developed curriculum for and provided both individual and department-wide paralegal training
- Maintained and organized case files in various databases

**EDUCATION**

**Bachelor of Arts, Boston University, Boston, MA**

Sept. 2009 – May 2013

Major: Political Science

GPA: 3.5/4.0 - *Cum laude*

**SKILLS AND TRAINING**

Proficiency with Microsoft Office Suite, Adobe Acrobat, and iManage; familiarity with Westlaw, LexisNexis, Concordance, Relativity, and Reconnind; NHCADSV AmeriCorps Victim Assistance Program Training (2017); YWCA NH REACH Advocate Training, In-Service Trainings, & Professional Development (2017-2020); AEquitas Trauma-Informed Prosecution Training; Battered Women's Justice Project Perceiving Credibility: Judicial Decision-making in Domestic Violence Protective Order Cases (2018); NH Attorney General's Partnering for a Future Without Violence Conference (2019); DOVE & NHLA Cultural Humility + Professional Interpreters = Improved Access (2019); LRC & ABA Three-Part Webinar Series on Interstate Custody (2019); NH VINE Training (2020); ABA Virtual Court and Trauma-Informed Legal Practice (2020)

## Job Description

**Job Title:** Domestic Violence Prevention Projects Coordinator

**Summary:** Manages the day-to-day operations of the DOVE Project and related Pro Bono domestic violence projects and initiatives. Represents DOVE and the Pro Bono Program within the domestic violence and legal services networks.

### Essential Duties and Responsibilities

#### **DOVE Project Support**

- **Volunteer Recruitment and Support**
  - Supervise and mentor DV Prevention Project's Assistant Coordinator
  - Attorney recruitment/panel maintenance.
  - Attorney coordination and support.
  - Development and coordination of attorney domestic violence and stalking educational seminars.
- **Partnership with UNH Franklin Pierce School of Law Daniel Webster Scholar Project**
  - Attend Annual Job Fair and participate in outreach opportunities regarding Pro Bono opportunities for law students and newly minted lawyers.
  - Recruit and supervise DV Project interns.
  - Develop and coordinate DOVE training for second-year Webster Scholars.
  - Provide opportunities for Scholars with DOVE attorney volunteer mentors.
- **Project Coordination with Partner Agencies**
  - Develop and coordinate crisis service seminars to enhance partnerships with volunteer lawyers.
  - Provide technical assistance to crisis service advocates for referrals to volunteers.
  - DV Project coordination and collaboration with legal services partners to increase victims' access to justice.
  - Respond to inquiries from court staffs, law enforcement and social service and partner legal services providers.
  - Attend council meetings with DV agency stakeholders; attend DV and stalking related conferences for enhanced DV and stalking-related education.
- **Case Management**
  - Assist with case review assessment as needed for Pro Bono volunteers.
  - Client intake and case development/follow-up.
  - Client Data information input and management of cases from application to closure.

#### **Extended services for DV victims with collateral legal concerns:**

- **Project coordination with partner agencies**
  - Development and coordination of statewide seminars for crisis service partners to enhance partnerships with volunteer lawyers and legal services partners.
  - Development of case priorities for volunteer panel.
  - Client intake and case development/follow-up.
  - Case review assessment regarding available resources.
  - Case management.
  - Attorney referrals and support.

- Process referrals.

**Administrative/Other Support:**

- Provide support to the Director as needed.
- Assist with grant applications, reporting and compliance.
- Assist with coordinating and staffing referral marathons.
- Track DOVE and other DV project statistics.
- Develop DV and stalking public outreach brochures and other materials.
- Field complaints and elevate to Director when needed.
- Assist with volunteer attorney acknowledgments/recognition.

**Other duties may be assigned and include:**

Copying, scanning, faxing, use of postage meter

**Qualifications:**

Successful job performance requires an individual's ability to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

**Language Ability:**

Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from groups of managers, clients, customers, and the general public.

**Math Ability:**

Ability to work with mathematical concepts such as probability and statistical inference, and fundamentals of plane and solid geometry and trigonometry. Ability to apply concepts such as fractions, percentages, ratios, and proportions to practical situations.

**Reasoning Ability:**

Ability to define problems, collect data, establish facts, and draw valid conclusions. Ability to interpret an extensive variety of technical instructions in mathematical or diagram form and deal with several abstract and concrete variables.

**Computer Skills:**

To perform this job successfully, an individual should have knowledge of Outlook, Excel, database software; association management software; and Microsoft Office.

**Education/Experience:**

BS/BA Degree preferred, Paralegal Degree/Certificate or equivalent experience. 4-6 years of experience. Domestic violence and stalking awareness and prevention education. Knowledge of NH Domestic Violence statutes and case law.

**Equipment:**

Valid driver's license and access to an automobile

**Knowledge, Skills and Other Abilities:**

- Sensitivity to the needs of people experiencing financial hardship.
- High level of multi-tasking ability.
- Ability to prioritize.

- Flexibility in time, attitude, outlook and with dealing with volunteers.
- High level of good judgment.
- High level of diplomacy and sensitivity when dealing with challenging volunteers and/or members of the public.
- Ability to cope under stressful conditions.
- Ability to boil down information to communicate essential information quickly and effectively.
- Microsoft Office package use ability.
- Appreciation for value of lawyers and legal system.
- Commitment to quality.

**Physical Demands:**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit; use hands; reach with hands and arms and talk or hear. The employee is occasionally required to stand and lift or move up to 15 pounds.

**Work Environment:**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate.



## **Job Description**

**Job Title:** Assistant Domestic Violence Prevention Projects Coordinator  
**Reports To:** Domestic Violence Projects Coordinator

**Summary:** Assists in management of the day-to-day operations of the DOVE Project and related Pro Bono domestic violence projects initiatives.

### **Essential Duties and Responsibilities**

**This staff position will support the Coordinator with the following:  
DOVE Project Support**

- **Volunteer Recruitment and Support**
  - Attorney recruitment/panel maintenance.
  - Attorney coordination and support.
  - Development and coordination of attorney domestic violence and stalking educational seminars.
- **Partnership with UNH Franklin Pierce School of Law Daniel Webster Scholar Project**
  - Coordinate DOVE training for second-year Webster Scholars.
  - Provide opportunities for Scholars with DOVE attorney volunteer mentors.
- **Project Coordination with Partner Agencies**
  - Provide technical assistance to crisis service advocates for referrals to volunteers.
  - Respond to inquiries from court staffs, law enforcement and social service and partner legal services providers.
  - Attend council meetings with DV agency stakeholders; attend DV and stalking related conferences for enhanced DV and stalking-related education.
- **Case Management**
  - Client intake and case development/follow-up.
  - Client Data information input and management of cases from application to closure.

**Extended services for DV victims with collateral legal concerns:**

- **Project coordination with partner agencies**
  - Development and coordination of statewide seminars for crisis service partners to enhance partnerships with volunteer lawyers and legal services partners.
  - Development of case priorities for volunteer panel.
  - Client intake and case development/follow-up.
  - Case review assessment regarding available resources.
  - Case management.
  - Attorney referrals and support.
  - Process referrals.

**Administrative/Other Support:**

- Assist with grant applications, reporting and compliance.
- Track DOVE and other DV project statistics
- Develop DV and stalking public outreach brochures and other materials
- Field complaints and elevate to Director when needed
- Assist with volunteer attorney acknowledgments/recognition

**Other duties may be assigned and include:**

Copying, scanning, faxing, use of postage meter

**Qualifications:**

Successful job performance requires an individual's ability to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

**Language Ability:**

Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from groups of managers, clients, customers, and the general public.

**Math Ability:**

Ability to work with mathematical concepts such as probability and statistical inference, and fundamentals of plane and solid geometry and trigonometry. Ability to apply concepts such as fractions, percentages, ratios, and proportions to practical situations.

**Reasoning Ability:**

Ability to define problems, collect data, establish facts, and draw valid conclusions. Ability to interpret an extensive variety of technical instructions in mathematical or diagram form and deal with several abstract and concrete variables.

**Computer Skills:**

To perform this job successfully, an individual should have knowledge of Outlook, Excel, database software; association management software; and Microsoft Office.

**Education/Experience:**

BS/BA Degree preferred, Paralegal Degree/Certificate or equivalent experience. 4-6 years of experience. Domestic violence and stalking awareness and prevention education. Knowledge of NH Domestic Violence statutes and case law.

**Equipment:**

Valid driver's license and access to an automobile

**Knowledge, Skills and Other Abilities:**

- Sensitivity to the needs of people experiencing financial hardship
- High level of multi-tasking ability
- Ability to prioritize
- Flexibility in time, attitude, outlook and with dealing with volunteers
- High level of good judgment
- High level of diplomacy and sensitivity when dealing with challenging volunteers and/or members of the public
- Ability to cope under stressful conditions

- Ability to boil down information to communicate essential information quickly and effectively
- Microsoft Office package use ability
- Appreciation for value of lawyers and legal system
- Commitment to quality

**Physical Demands:**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit; use hands; reach with hands and arms and talk or hear. The employee is occasionally required to stand and lift or move up to 15 pounds.

**Work Environment:**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate.

**603 LEGAL AID**

**Financial Statements**

**With Schedule of Expenditures of Federal Awards**

**December 31, 2021**

**and**

**Independent Auditor's Report**

**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***

**Report on Compliance for Each Major Federal Program  
and Report on Internal Control Over Compliance  
Required by the Uniform Guidance**

**Schedule of Findings and Questioned Costs**

**LSC Grant Recipient #130010**

**603 LEGAL AID  
FINANCIAL STATEMENTS  
December 31, 2021**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
603 Legal Aid

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of 603 Legal Aid (a nonprofit organization) which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of 603 Legal Aid as of December 31, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 603 Legal Aid and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Responsibilities of Management for the Financial Statements*

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 603 Legal Aid's ability to continue as a going concern within one year after the date that the financial statements are available to be issued

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

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 603 Legal Aid's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about 603 Legal Aid's ability to continue as a going concern for a reasonable period of time.

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The additional schedules on pages 17-19 are presented for purposes of additional analysis and are not a required part of the financial statements. Additionally, the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional

procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the additional schedules on pages 17-19 and 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 June 30, 2022, on our consideration of 603 Legal Aid's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 603 Legal Aid'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 603 Legal Aid's internal control over financial reporting and compliance.

***Report on Summarized Comparative Information***

We have previously audited 603 Legal Aid's 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 29, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
June 30, 2022



**603 LEGAL AID**  
**Statement of Financial Position**  
December 31, 2021  
*(With Comparative Totals as of December 31, 2020)*

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 440,541	\$ 746,243
Grants receivable	302,949	83,685
Prepaid expenses	<u>26,533</u>	<u>5,942</u>
Total Current Assets	<u>770,023</u>	<u>835,870</u>
<b>Property</b>		
Furniture and equipment, net	<u>8,481</u>	<u>1,255</u>
<b>Other Assets</b>		
Security deposits	<u>400</u>	<u>4,400</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 778,904</u></b>	<b><u>\$ 841,525</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 37,504	\$ 51,708
Accrued expenses	1,633	10,518
Advances from grantors	6,000	60,633
Current portion of note payable	<u>          </u>	<u>120,867</u>
Total Current Liabilities	<u>45,137</u>	<u>243,726</u>
<b>Noncurrent Liabilities</b>		
Note payable, net of current portion	<u>          </u>	<u>35,816</u>
Total Noncurrent Liabilities	<u>          </u>	<u>35,816</u>
<b>Net Assets</b>		
Without donor restrictions	358,181	210,265
With donor restrictions:		
Legal Services Corporation - Property	8,481	1,255
Non-Legal Services Corporation	<u>367,105</u>	<u>350,463</u>
Total Net Assets	<u>733,767</u>	<u>561,983</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 778,904</u></b>	<b><u>\$ 841,525</u></b>

*See notes to financial statements*

**603 LEGAL AID**

**Statement of Activities**

For the Year Ended December 31, 2021

(With Comparative Totals For the Year Ended December 31, 2020)

	Without	With Donor Restrictions			Total	Total
	Donor Restrictions	LSC	Non-LSC	Total	2021	2020
<b>REVENUES AND OTHER SUPPORT:</b>						
LSC Basic Field Grant		\$ 910,221		\$ 910,221	\$ 910,221	\$ 838,842
IOLTA Grant	\$ 241,375				241,375	43,752
Other grants		63,242	\$ 305,493	368,735	368,735	217,044
Interest income	8	174		174	182	453
Inkind revenue			79,840	79,840	79,840	-
Contributions	155,149			-	155,149	78,692
PPP Loan forgiveness	156,683			-	156,683	-
Miscellaneous income	63,468			-	63,468	-
Satisfaction of program restrictions	1,335,102	(966,411)	(368,691)	(1,335,102)	-	-
<b>Total Revenues and Other Support</b>	<u>1,951,785</u>	<u>7,226</u>	<u>16,642</u>	<u>23,868</u>	<u>1,975,653</u>	<u>1,178,783</u>
<b>EXPENSES:</b>						
Program services	1,532,693	-	-	-	1,532,693	1,136,819
Management and general	271,176	-	-	-	271,176	99,943
<b>Total Expenses</b>	<u>1,803,869</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,803,869</u>	<u>1,236,762</u>
<b>CHANGES IN NET ASSETS</b>	147,916	7,226	16,642	23,868	171,784	(57,979)
Net Assets at Beginning of Year, as restated	210,265	1,255	350,463	351,718	561,983	619,962
<b>Net Assets at End of Year</b>	<u>\$ 358,181</u>	<u>\$ 8,481</u>	<u>\$ 367,105</u>	<u>\$ 375,586</u>	<u>\$ 733,767</u>	<u>\$ 561,983</u>

See notes to financial statements

## 603 LEGAL AID

Statement of Functional Expenses  
For the Year Ended December 31, 2021

(With Comparative Totals For the Year Ended December 31, 2020)

	Program Services							
	LSC Basic Field Grant	LSC Private Attorney Involvement	LSC TIG Grant	LSC TCB Grant	LSC COVID-19 Response Grant	Library	NH Bar Foundation IOLTA	YAWA
<b>Personnel Expenses:</b>								
Salaries	\$ 336,718	\$ 78,009	\$ 7,954		\$ 28,479	\$ 5,831	\$ 81,110	\$ 16,801
Payroll taxes	26,379	6,268	635		2,525	505	6,308	1,315
Employee benefits	53,804	8,676	1,083		4,164	913	12,354	2,651
Total Personnel Expenses	<u>416,901</u>	<u>92,953</u>	<u>9,672</u>	<u>\$ -</u>	<u>35,168</u>	<u>7,249</u>	<u>99,772</u>	<u>20,767</u>
<b>Other Expenses:</b>								
Space and occupancy	24,840	3,125				322	5,443	658
Office supplies and expenses	4,176	830				124	3,142	438
Communications	9,463	976				3,105	2,058	217
Library maintenance	1,149	119				1,384	243	28
Training and meetings	2,128	363			75	56	606	48
Insurance	1,806	212				20	364	47
Dues and fees	1,707	107				25	2,440	69
Travel	440	64				2	120	78
Contract services	40,028	28,346	18,327			490	8,708	51,640
Miscellaneous	918	115				9	242	31
Depreciation	<u>1,023</u>							
Total Other Expenses	<u>87,682</u>	<u>34,457</u>	<u>18,327</u>	<u>-</u>	<u>75</u>	<u>5,537</u>	<u>23,366</u>	<u>53,254</u>
Total Functional Expenses 2021	<u>\$ 504,583</u>	<u>\$ 127,410</u>	<u>\$ 27,999</u>	<u>\$ -</u>	<u>\$ 35,243</u>	<u>\$ 12,786</u>	<u>\$ 123,138</u>	<u>\$ 74,021</u>
Total Functional Expenses 2020	<u>\$ 640,334</u>	<u>\$ 100,467</u>	<u>\$ 27,443</u>	<u>\$ 18,232</u>	<u>\$ 83,092</u>	<u>\$ 10,257</u>	<u>\$ 43,745</u>	<u>\$ -</u>

See notes to financial statements

603 LEGAL AID

Statement of Functional Expenses (continued)  
For the Year Ended December 31, 2021

(With Comparative Totals For the Year Ended December 31, 2020)

	Program Services (continued)						Management and General	2021 Combined Total	2020
	VOCA	COVID-19 Relief Funds	Foreclosure Grant	Low-Income Tax Clinic	Other Legal Services	Total Program Services			
<b>Personnel Expenses:</b>									
Salaries	\$ 142,317		\$ 33,555	\$ 47,709	\$ 186,642	\$ 965,125	\$ 191,898	\$ 1,157,023	\$ 745,360
Payroll taxes	9,739		2,740	3,719	14,564	74,717	15,432	90,149	94,860
Employee benefits	10,050		4,961	5,730	28,567	132,955	28,928	161,883	112,330
Total Personnel Expenses	162,126	\$ -	41,258	57,158	229,773	1,172,797	216,258	1,409,055	912,550
<b>Other Expenses:</b>									
Space and occupancy			1,641	2,094	17,820	55,943	9,406	65,349	62,066
Office supplies and expenses	191		1,126	2,358	30,536	42,941	5,054	47,995	43,978
Communications	143		633	67	10,244	26,905	3,260	30,165	19,873
Library maintenance			62	18	632	3,635	356	3,991	2,067
Training and meetings			179	19	2,638	6,112	835	6,947	2,400
Insurance			134	11	1,008	3,602	676	4,278	3,519
Dues and fees			141	22	5,427	9,938	681	10,619	4,869
Travel			31	42	352	1,129	214	1,343	30
Contract services	250		2,587	28,413	21,921	200,910	14,041	214,951	183,969
Miscellaneous			70	9	6,359	7,753	395	8,148	689
Depreciation						1,028		1,028	752
Total Other Expenses	584	-	6,604	33,053	96,957	359,896	34,918	394,814	324,212
<b>Total Functional Expenses 2021</b>	<b>\$ 162,710</b>	<b>\$ -</b>	<b>\$ 47,862</b>	<b>\$ 90,211</b>	<b>\$ 326,730</b>	<b>\$ 1,532,693</b>	<b>\$ 271,176</b>	<b>\$ 1,803,869</b>	
<b>Total Functional Expenses 2020</b>	<b>\$ 33,050</b>	<b>\$ 22,975</b>	<b>\$ 541</b>	<b>\$ -</b>	<b>\$ 156,683</b>	<b>\$ 1,136,819</b>	<b>\$ 99,943</b>		<b>\$ 1,236,762</b>

See notes to financial statements

**603 LEGAL AID**  
**Statement of Cash Flows**  
For the Year Ended December 31, 2021  
*(With Comparative Totals For the Year Ended December 31, 2020)*

	<u>2021</u>	<u>2020</u>
<b>OPERATING ACTIVITIES</b>		
Change in net assets	\$ 171,784	\$ (57,979)
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation	1,028	752
PPP Loan forgiveness	(156,683)	
Net effect of changes in:		
Grants receivable	(219,264)	(59,510)
Prepaid expenses	(20,591)	(4,684)
Security deposits	4,000	
Accounts payable	(14,204)	38,943
Accrued expenses	(8,885)	10,518
Advances from grantors	(54,633)	60,633
Net cash used by operating activities	<u>(297,448)</u>	<u>(11,327)</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of property and equipment	<u>(8,254)</u>	
Net cash used for investing activities	<u>(8,254)</u>	<u>-</u>
<b>FINANCING ACTIVITIES</b>		
Proceeds from note payable		<u>156,683</u>
Net cash provided by financing activities	<u>-</u>	<u>156,683</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(305,702)</b>	<b>145,356</b>
CASH - January 1	<u>746,243</u>	<u>600,887</u>
CASH - December 31	<u>\$ 440,541</u>	<u>\$ 746,243</u>
<b>Supplemental Disclosure of Non-cash Transactions:</b>		
Inkind donations received	\$ 79,840	
Inkind expenses	(79,840)	
PPP Loan forgiveness	<u>156,683</u>	
	<u>\$ 156,683</u>	<u>\$ -</u>

*See notes to financial statements*

## 603 LEGAL AID

### NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2021

*(With Comparative Totals for the Year Ended December 31, 2020)*

#### NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### *Nature of Activities*

603 Legal Aid, formally Legal Advice and Referral Center, (the 'Entity') was organized as a nonprofit organization under Section 501(c)(3) of the Internal Revenue Code. The Entity is a non-profit corporation organized for the purpose of providing civil legal assistance to persons financially unable to afford legal assistance in the State of New Hampshire.

The accounting policies of the Entity conform to accounting principles generally accepted in the United States of America as applicable to nonprofit organizations and the Accounting Guide for LSC Recipients, except as indicated hereafter. The following is a summary of significant accounting policies.

##### *Merger*

During May 2021, a merger agreement was executed between New Hampshire Pro Bono Referral System, a New Hampshire nonprofit corporation, and Legal Advice and Referral Center, the surviving nonprofit corporation. Consideration paid and received as a result of this merger was commensurate with the cash settlement value of outstanding receivables and payables of the New Hampshire Pro Bono Referral System as of the date of the merger, approximately \$23,331 and \$9,307 respectively. As a result, no gain or loss on merger, or goodwill or other intangible asset, was recognized. Concurrent to the merger the name of the merged corporation was amended to "603 Legal Aid".

##### *Basis of Accounting*

The financial statements have been prepared on the accrual basis of accounting.

##### *Basis of Presentation*

The financial statements have been prepared in accordance with the reporting pronouncements pertaining to Not-for-Profit Entities included within the FASB Accounting Standards Codification. The Entity is required to report information regarding its financial position and activities according to the following net asset classifications:

*Net Assets Without Donor Restrictions* – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Entity. These net assets may be used at the discretion of management and the Board of Directors.

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

**603 LEGAL AID**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021  
*(With Comparative Totals for the Year Ended December 31, 2020)*

***Recognition of Donor Restrictions***

Contributions are recognized when the donor makes a promise to give to the Entity that is, in substance, unconditional. Donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

The Entity recognizes grant and contract funds from Legal Services Corporation (LSC) as conditional. Revenue is recognized as conditions are met. Funds remaining at year end for which conditions have not yet been met are reported as an advances from grantor liability. The advance of LSC assets are subject to the provisions of LSC's Fund Balance Regulation. LSC may, at its discretion, request reimbursement for expenses, the return of funds, or both as a result of noncompliance by the Entity with the terms of the grant or contract. If the Entity terminates its legal assistance activities, all unexpended funds are to be returned to the funding sources. Furthermore, when LSC funds are used to acquire capital assets, the donor restriction expires as depreciation expense is recognized on those assets, with the undepreciated balance reported as net assets with donor restrictions.

***Cash and Cash Equivalents***

For the purpose of the statement of cash flows, cash and cash equivalents is comprised of cash, including cash on hand, and other highly liquid investments with an original maturity of 90 days or less.

***Contributions and Grants Receivable***

Unconditional pledges and grants are recorded as made. These amounts are recorded at the present value of the estimated fair value. Conditional pledges and grants are recognized only when the conditions on which they depend are substantially met and the pledges become unconditional. All contributions and grants receivable are considered current and expected to be received within one year.

***Furniture and Equipment***

Furniture and equipment are recorded at cost for purchased items and at fair value for donated items and is summarized as follows:

	LSC		Non-LSC		Total	
	2021	2020	2021	2020	2021	2020
Furniture	\$ 5,102	\$ 5,102	\$ -	\$ -	\$ 5,102	\$ 5,102
Equipment	75,024	79,404	-	-	75,024	79,404
	80,126	84,506	-	-	80,126	84,506
Less Accumulated depreciation	(71,645)	(83,251)	-	-	(71,645)	(83,251)
	<u>\$ 8,481</u>	<u>\$ 1,255</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,481</u>	<u>\$ 1,255</u>

Depreciation is computed using the straight-line method over estimated, three to ten-year lives. The Entity's capitalization policy is to capitalize assets with a useful life greater than 1 year and a cost greater than \$5,000. Repair and maintenance costs are expensed when incurred.

**603 LEGAL AID**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021  
*(With Comparative Totals for the Year Ended December 31, 2020)*

All furniture and equipment acquired by the Entity was purchased using LSC funds. The Entity owns those assets; however, LSC has a reversionary interest in those assets purchased with its funds.

Depreciation expense was \$1,028 and \$752 for the years ended December 31, 2021 and 2020, respectively.

***Accrued Vacation Leave***

Employees cannot carry forward earned compensated leave time.

***Revenue and Revenue Recognition***

The Entity recognizes contributions when cash is received. Donations, and other income are recorded as revenues as received. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met. Amounts received in advance of meeting recognition criteria have been reported as advances from grantors.

The Entity also has revenue derived from cost-reimbursable federal and state contracts and grants, which are conditional upon certain performance requirements and/or incurrence of allowable qualifying expenses. Amounts received are recognized as donor restricted revenue. Amounts are reclassified to support without donor restrictions as expenditures are incurred in compliance with the specific contract or grant provisions. Amounts not yet received but already awarded are recorded as grants and contracts receivable.

***Donated Services, Materials and Facilities***

Donated facilities, supplies, equipment and staff support are recorded as "In-kind" contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Entity. Donated services recognized as revenues and expenses in the statement of activities for the years ended December 31, 2021 and 2020 totaled \$79,840, and \$0, respectively.

***Functional Allocation of Expenses***

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function.

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Accordingly, certain indirect costs have been allocated among the programs and supporting services benefited, based primarily on percentage allocations calculated based on hours worked (time and effort). The expenses that are allocated include payroll taxes, employee benefits, space and occupancy, office supplies and expenses, communications, library maintenance, and insurance, which are all allocated on the basis of time and effort, as noted previously.



**603 LEGAL AID**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended December 31, 2021

*(With Comparative Totals for the Year Ended December 31, 2020)*

***Income Taxes***

The Entity is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is also exempt from State of New Hampshire income taxes and, therefore, has made no provision for Federal or State income taxes. In addition, the Entity has been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509(a) of the Code. The Entity is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. FASB Accounting Standards Codification Topic 740 entitled *Accounting for Income Taxes* requires the Entity to report uncertain tax positions for financial reporting purposes. The Entity had no uncertain tax positions as of December 31, 2021 and, accordingly does not have any unrecognized tax benefits that need to be recognized or disclosed in the financial statements.

***Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures during the reporting period. Actual results could differ from those estimates.

***Fair Value of Financial Instruments***

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

**NOTE 2—LIQUIDITY AND AVAILABILITY**

The Entity regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. Cash reserves in excess of daily operational needs are invested in insured cash sweep accounts in order to maximize investment return while maintaining safety and liquidity. Excess LSC funds are maintained in FDIC insured checking or money market accounts.

The following table reflects the Entity's financial assets as of December 31, 2021 and 2020, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor and other restrictions or internal board designations.

Financial assets available for general expenditure, reduced by donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

**603 LEGAL AID****NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended December 31, 2021

*(With Comparative Totals for the Year Ended December 31, 2020)*

	<u>2021</u>	<u>2020</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 440,541	\$ 746,243
Grants receivable	302,949	83,685
Total Financial Assets	<u>743,490</u>	<u>829,928</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	375,586	351,718
Less LSC restricted net assets - property	<u>(8,481)</u>	<u>(1,255)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 376,385</u>	<u>\$ 479,465</u>

In the event of an unanticipated liquidity need, the Entity also could draw upon \$50,000 of its available line of credit, as further discussed in Note 5.

**NOTE 3—CUSTODIAL CREDIT RISK**

The Entity maintains its cash balances with various financial institutions. The balances are insured by the Federal Deposit Insurance Corporation up to a combined total of \$250,000 per financial institution. The bank balances may, at times, materially exceed federally insured limits. The Entity has not experienced any losses on such accounts. As of December 31, 2021, deposits with financial institutions in the amount of \$19,438 were uninsured and uncollateralized.

**NOTE 4—GRANTS RECEIVABLE**

Grants receivable, by funding category, consist of the following at December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
New Hampshire Bar Foundation - IOLTA	\$ 120,687	\$ 32,376
VOCA	40,168	10,768
Campaign for Legal Services	31,964	
NHLA - Call Center	31,521	
IRS LITC	26,664	
Miscellaneous grants	24,401	
LSC TIG Grant	15,839	5,541
VAWA	11,705	
New Hampshire Law Library		35,000
	<u>\$ 302,949</u>	<u>\$ 83,685</u>

**NOTE 5—LINE OF CREDIT**

603 Legal Aid has a revolving unsecured line of credit with a financial institution for \$50,000 with a variable interest rate at December 31, 2021 and 2020 of 6.00% and 5.25%, respectively. No amounts have been drawn on the line of credit and there was no outstanding balance due as of December 31, 2021 and 2020.

**603 LEGAL AID**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended December 31, 2021

*(With Comparative Totals for the Year Ended December 31, 2020)*

**NOTE 6—LEASE COMMITMENTS**

In April 2014 the Entity entered into a rental lease agreement for office space and parking at a monthly rate of \$4,200, which extended through October 31, 2021. Effective November 1, 2021, the Entity relocated, entering into a new rental lease agreement which extends through October 2024, at a monthly rate of \$8,833.

Rent expense for the years ended December 31, 2021 and 2020 were \$59,666 and \$50,400, respectively.

The following is a schedule, by years, of future minimum payments for the operating lease:

Year Ended <u>December 31,</u>	Annual Lease <u>Commitments</u>
2022	\$ 105,996
2023	105,996
2024	88,330
	<u>\$ 300,322</u>

**NOTE 7—PAYCHECK PROTECTION PROGRAM**

During April 2020, the Entity obtained a note payable under the Paycheck Protection Program (PPP) in the amount of \$156,683. During the year ended December 31, 2021, the Entity applied for and received principal forgiveness in whole by the Small Business Administration under the CARES Act. For the year ended December 31, 2021, PPP loan forgiveness of \$156,683 has been reported on the statement of activities as revenues and other support without donor restrictions.

**NOTE 8—NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions represent contributions for civil legal services as of December 31, 2021 and 2020, whose use has been limited by the donors as to purpose and future time periods and are as follows:

	<u>2021</u>	<u>2020</u>
LSC Basic Field Grant - Property	\$ 8,481	\$ 1,255
Website and Technology Improvements	37,350	
Housing Assistance	39,945	
Victim of Crime Act Grant	167	167
New Hampshire Law Library Grant	78,433	91,220
BOA Foreclosure Grant	211,210	259,076
	<u>\$ 375,586</u>	<u>\$ 351,718</u>

**NOTE 9—ECONOMIC DEPENDENCY**

For each of the years ended December 31, 2021 and 2020, approximately 46% and 69%, respectively, of total support and revenue was derived from the LSC Basic Field Grant. The future existence of the Entity is dependent upon the continued support from LSC.

**603 LEGAL AID**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended December 31, 2021

*(With Comparative Totals for the Year Ended December 31, 2020)*

**NOTE 10—LSC SUBGRANTEE AGREEMENTS**

The Entity entered into a subgrant agreement with New Hampshire Pro-Bono using funding from Legal Services Corporation (LSC) Basic Field Grant. The agreement with NH Pro-Bono is to provide attorney representation – pro bono. The contract period for the subgrant for the year ended December 31, 2021, was for the period January 1, 2021 through the earlier of December 31, 2021 or date of completed merger of the program with 603 Legal Aid. The merger of the Pro Bono program with 603 Legal Aid was executed effective May 31, 2021. The contract period for the subgrant for the year ended December 31, 2020, was for the period January 1, 2020 through December 31, 2020. The subgrant agreements, approved by LSC, totaled \$59,532 for each of the years ended December 31, 2021 and 2020, respectively.

The Entity entered into a subgrant agreement with New Hampshire Pro-Bono using funding from Legal Services Corporation (LSC) COVID-19 Response Grant. The agreement with NH Pro-Bono is to provide attorney representation – pro bono. The contract period for the subgrant for the year ended December 31, 2020, was for the period June 1, 2020 through May 31, 2021. The subgrant agreement, approved by LSC, totaled \$19,990 for the years ended December 31, 2020. No additional awards were made under the terms of this agreement for the year ended December 31, 2021.

**NOTE 11—PENSION PLAN**

The Entity sponsors a defined contribution pension plan in accordance with Internal Revenue Code section 401(a) for all employees who have attained the age of twenty-one. Contributions are based on a percentage of the employee's annual compensation; 5% for 2021 and 2020. For the years ended December 31, 2021 and 2020 pension expense was \$49,752 and \$33,847, respectively.

**NOTE 12—CONTINGENCIES**

The Entity receives funds from Federal sources, which require that the Entity use the funds within certain periods and for purposes specified by governing laws and regulations. If expenses should be found not to have been made in compliance with the laws and regulations, the Entity might be required to repay the funds.

No provisions have been made for these contingencies because specific amounts, if any, have not been determined or assessed by government audits as of December 31, 2021.

**NOTE 13—FUTURE ACCOUNTING STANDARDS**

FASB has issued ASU 2016-02, *Leases (Topic 842)*, which the Entity is required to implement for the year ending December 31, 2022. Management believes that this update will have a potentially significant impact on the financial statements. The Entity will be required to recognize a right-of-use asset and a lease liability for transactions currently identified as operating leases.

**NOTE 14—RESTATEMENT OF NET ASSETS**

In accordance with LSC Program Letter 20-4, management determined that amounts previously reported as net assets with donor restrictions attributable to unspent portions of its LSC Basic Field Grant and LSC COVID-19 Response Grant, had not met the conditions necessary for recognition and accordingly, have

**603 LEGAL AID**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended December 31, 2021

*(With Comparative Totals for the Year Ended December 31, 2020)*

been reclassified as advances from grantor. Net assets previously reported as of December 31, 2020, have been restated as follows:

Donor restricted net assets, December 31, 2020 - as previously reported	\$ 398,575
Less restatement of advances from grantor	<u>(46,857)</u>
Donor restricted net assets, December 31, 2020 - as restated	<u>\$ 351,718</u>

**NOTE 15—UNEXPENDED LSC AWARDS**

For the year ended December 31, 2020, the Entity reported \$11,614 and \$35,243 as advances from grantor for unexpended portions of its LSC Basic Field Grant and LSC COVID-19 Response Grant. These funds were fully expended during the year ended December 31, 2021.

For the year ended December 31, 2021, the Entity fully expended each of its LSC awards, with no unexpended LSC awards reported as advances from grantor.

**NOTE 16—SUBSEQUENT EVENTS**

Subsequent events have been evaluated through June 30, 2022 which is the date the financial statements were available to be issued.

**603 LEGAL AID**  
**Schedule of Sub-Recipient Award and Expenses**  
**For the Year Ended December 31, 2021**

	Fiscal Year <u>2021 Grant</u>
2021 Sub-recipient award	\$ 26,210
2020 Budget remaining to be spent	<u>20,656</u>
Total Revenues	<u>46,866</u>
Expenses:	
Personnel salaries	34,731
Fringe benefits	9,452
Payroll taxes	<u>2,683</u>
Total Expenses	<u>46,866</u>
 Budget remaining to be spent	 <u>\$ -</u>

**603 LEGAL AID**  
**Schedule of Sub-Recipient Award and Expenses**  
**For the Year Ended December 31, 2020**

	<u>Fiscal Year</u> <u>2020 Grant</u>
2020 Sub-recipient award	\$ 79,522
2019 Budget remaining to be spent	<u>666</u>
Total Revenues	<u>80,188</u>
<b>Expenses:</b>	
Personnel salaries	34,514
Fringe benefits	9,687
Space and occupancy	3,094
Office supplies and expenses	4,403
Payroll taxes	5,417
Insurance	530
Miscellaneous	395
Telephone	260
Audit	<u>1,232</u>
Total Expenses	<u>59,532</u>
Budget remaining to be spent	<u>\$ 20,656</u>

603 LEGAL AID

Schedule of Support, Revenue, Expenses and Changes in Net Assets  
for Legal Services Corporation Grants  
For the Year Ended December 31, 2021

	Basic Field Grant	Private Attorney Involvement	Management and General	LSC TIG Grant	LSC TCB Grant	LSC COVID-19 Response Grant	Total	Property	Grand Total
<b>REVENUES AND OTHER SUPPORT:</b>									
Grants and contracts	\$ 503,381	\$ 127,410	\$ 271,176	\$ 27,999		\$ 35,243	\$ 965,209	\$ 8,254	\$ 973,463
Interest income	174						174		174
Total Revenues and Other Support	<u>503,555</u>	<u>127,410</u>	<u>271,176</u>	<u>27,999</u>	<u>\$ -</u>	<u>35,243</u>	<u>965,383</u>	<u>8,254</u>	<u>973,637</u>
<b>EXPENSES:</b>									
Personnel salaries	336,718	78,009	191,898	7,954		28,479	643,058		643,058
Payroll taxes	26,379	6,268	15,432	635		2,525	51,239		51,239
Employee benefits	53,804	8,676	28,928	1,083		4,164	96,655		96,655
Total	<u>416,901</u>	<u>92,953</u>	<u>236,258</u>	<u>9,672</u>	<u>-</u>	<u>35,168</u>	<u>790,952</u>	<u>-</u>	<u>790,952</u>
<b>OTHER EXPENSES:</b>									
Space and occupancy	24,840	3,125	9,406				37,371		37,371
Office supplies and expenses	4,176	830	5,054				10,060		10,060
Communications	9,462	976	3,260				13,698		13,698
Library maintenance	1,149	119	356				1,624		1,624
Training and meetings	2,128	363	835			75	3,401		3,401
Insurance	1,806	212	676				2,694		2,694
Dues and fees	1,707	107	681				2,495		2,495
Travel	440	64	214				718		718
Contract services	40,028	28,546	14,041	18,327			100,942		100,942
Miscellaneous	918	115	395				1,428		1,428
Depreciation								1,028	1,028
Total	<u>86,654</u>	<u>34,457</u>	<u>34,918</u>	<u>18,327</u>	<u>-</u>	<u>75</u>	<u>174,431</u>	<u>1,028</u>	<u>175,459</u>
Total Expenses	<u>503,555</u>	<u>127,410</u>	<u>271,176</u>	<u>27,999</u>	<u>-</u>	<u>35,243</u>	<u>965,383</u>	<u>1,028</u>	<u>966,411</u>
<b>TOTAL CHANGES IN NET ASSETS</b>									
	-	-	-	-	-	-	-	7,226	7,226
<b>NET ASSETS</b>									
Beginning of year	-	-	-	-	-	-	-	1,255	1,255
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,481</u>	<u>\$ 8,481</u>



**603 LEGAL AID**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2021

<u>Federal Granting Agency/Grant Program/ Grant Number/ Recipient State Agency/Grant Program/State Grant Number</u>	<u>Assistance Listing Number</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
<b>LEGAL SERVICES CORPORATION</b>			
Received Directly from Legal Services Corporation			
Basic Field Grant	09.130010	\$ 910,395	
Technology Initiative Grant #19043	09.130010	27,999	
COVID-19 Response Grant #CV20007	09.130010	35,243	
		<u>973,637</u>	<u>\$ 26,210</u>
<b>Total Legal Services Corporation</b>		<u>973,637</u>	<u>26,210</u>
<b>DEPARTMENT OF JUSTICE</b>			
Pass Through Payments from New Hampshire			
Legal Assistance, Inc.			
Crime Victim Assistance	16.575		
Victim of Crime Act Assistance		40,210	
Pass Through Payments from State of New Hampshire			
Department of Justice			
Crime Victim Assistance	16.575		
V2-GX-0500		121,114	
		<u>161,324</u>	<u>-</u>
Pass Through Payments from State of New Hampshire			
Department of Justice			
Violence Against Women Formula Grants	16.588		
2020-WF-AX-0021		23,394	4,530
<b>Total Department of Justice</b>		<u>184,718</u>	<u>4,530</u>
<b>DEPARTMENT OF THE TREASURY</b>			
Received Directly from U.S. Treasury Department			
Low Income Taxpayer Clinics	21.008		
21-LITC0544-01-00		26,664	
<b>Total Department of the Treasury</b>		<u>26,664</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>		<u>\$ 1,185,019</u>	<u>\$ 30,740</u>

*See notes to schedule of expenditures of federal awards*

**603 LEGAL AID**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended December 31, 2021

**NOTE 1—GENERAL**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of 603 Legal Aid under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of 603 Legal Aid, it is not intended to and does not present the financial position, changes in net assets, or cash flows of 603 Legal Aid.

**NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting which is described in Note 1 to 603 Legal Aid's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursements.

**NOTE 3—INDIRECT COST RATE**

603 Legal Aid has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**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***

Independent Auditor's Report

To the Board of Directors  
603 Legal Aid

We have audited, in accordance with the 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 in accordance with the Legal Services Corporation *Compliance Supplement for Audits of LSC Recipients*, dated April 2016, the financial statements of 603 Legal Aid (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 30, 2022.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered 603 Legal Aid's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 603 Legal Aid's internal control. Accordingly, we do not express an opinion on the effectiveness of 603 Legal Aid's internal control.

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

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

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 603 Legal Aid'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

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

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
June 30, 2022

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

**Independent Auditor's Report**

To the Board of Directors  
603 Legal Aid

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited 603 Legal Aid's (a nonprofit organization) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and in the *Legal Services Corporation Compliance Supplement for Audits of LSC Recipients*, dated April 2016, that could have a direct and material effect on 603 Legal Aid's major federal program for the year ended December 31, 2021. 603 Legal Aid's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, 603 Legal Aid complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2021.

***Basis for Opinion on Each Major Federal Program***

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; the standards contained in the *Legal Services Corporation Compliance Supplement for Audits of LSC Recipients*, dated April 2016; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of 603 Legal Aid and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of 603 Legal Aid's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to 603 Legal Aid's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on 603 Legal Aid's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Legal Services Corporation Audit Guide for Recipients and Auditors and the related Compliance Supplement will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about 603 Legal Aid's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the Legal Services Corporation Audit Guide for Recipients and Auditors and the related Compliance Supplement, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding 603 Legal Aid's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of 603 Legal Aid's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 603 Legal Aid's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit

### **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant

deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002, to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on 603 Legal Aid's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. 603 Legal Aid's response was not subjected to the other 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

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
June 30, 2022

**603 Legal Aid  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2021**

**Section I—Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: unmodified

Internal control over financial reporting:  
 Material weakness(es) identified?        yes   X   no  
 Significant deficiency(ies) identified?        yes   X   none reported  
 Noncompliance material to financial statements noted?        yes   X   no

**Federal Awards**

Internal control over major federal programs:  
 Material weakness(es) identified?        yes   X   no  
 Significant deficiency(ies) identified?   X   yes        none reported

Type of auditor's report issued on compliance for major federal programs: unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?   X   yes        no

Identification of major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
09.130010	Legal Services Corporation - Basic Field Grant
09.130010	Legal Services Corporation - Technology Initiative Grant
09.130010	Legal Services Corporation - COVID-19 Response Grant

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

Auditee qualified as low-risk auditee?        yes   X   no



## Section II--Financial Statement Findings

There were no findings relating to the financial statements required to be reported by GAGAS.

## Section III--Federal Award Findings and Questioned Costs

The following findings and questioned costs as defined under 2 CFR 200.516(a) are required to be reported.

### Finding #2021-001 – Property and Inventory

#### **Legal Services Corporation Basic Field Grant (ALN# 09.130010)**

*Criteria or specific requirement:* Legal Services Corporation Accounting Guide section 2-2.4 states physical inventories should be reconciled with property records and accounting records. Differences should be identified and investigated to determine cause. Additionally, the Legal Services Corporation property management manual states that capital and non-capital inventory should be documented to include certain required information fields, including check number, cost, funding source, vendor, and item identification number.

*Condition:* A reconciliation between the physical inventory and the accounting records is not performed. Additionally, through examination of the inventory records it was noted that certain required information fields were not completed for each item listed.

*Questioned Costs:* No questioned costs were identified.

*Context:* The nature of this deficiency is isolated to the design of controls over inventory. The deficiency was detected through examination of the inventory records and discussions with management.

*Effect:* Failure to accurately capture all required information while performing the physical inventory and failure to reconcile that information back to the accounting system increases the risk of non-compliance with the LSC requirements for asset management and disposal. Furthermore, failure to reconcile the physical inventory back to the accounting system increases the risk that the information may be incomplete.

*Cause:* Items identified in the physical inventory were often acquired many years ago, which reduces the ability to gather certain elements of the required information or significantly increases the amount of time and effort necessary to do so. Additionally, the current process over the physical inventory does not incorporate a reconciliation to the accounting system, which would allow for missing information to be identified.

*Recommendation:* It is recommended that the inventory system be evaluated to incorporate a reconciliation process between the results of the physical inventory and the information contained within the accounting system. Additionally, we recommend that management review the Legal Services Corporation property management manual to ensure that all required data fields are completed during the inventory process.

**Management Response:** In November 2021, a physical inventory of furniture & equipment currently on-site was conducted and recorded into a tracking spreadsheet which is formatted to capture all the elements required by the LSC Fundamental Criteria. Unfortunately, the staff doing and maintaining the spreadsheet were not provided with the necessary financial components required such as purchase date, vendor, original cost, etc. The organization was able to identify and record in the depreciation spreadsheet that information for items being capitalized.

Now that the accounting is no longer outsourced and being done in house the accounting staff will be maintaining this spreadsheet. Periodic review during the fiscal year will be done to evaluate transactions in the general ledger, for addition to the report, particularly in the office expense and equipment purchases accounts.

**Finding #2021-002 - Program Income**

**Legal Services Corporation  
Basic Field Grant (ALN# 09.130010)**

**Criteria or specific requirement:** Legal Services Corporation Regulations 45 CFR 1630 Cost Standards and Procedures requires that income derived from an activity supported in whole or in part with LSC funds must be allocated to the same project used to track the LSC grant in the same proportion that the LSC funds were expended in support of the activity.

**Condition:** 603 Legal Aid receives support from an outside organization towards their call center activities. The call center activities are also supported by LSC funds. While total expenses incurred exceeded the amount of additional support and LSC funding received, indicating that 100% of funding was expended, a proportionate share of the income was not allocated and reported as part of the LSC program.

**Questioned Costs:** No questioned costs were identified.

**Context:** This deficiency was identified through general discussions with management and is considered to be isolated to the single source of program income received.

**Effect:** Failure to identify and allocate a proportionate share of income to the LSC program increases the risk that an excess amount of unspent LSC funds at year end may be accumulated, which may exceed allowable carryover limits.

**Cause:** Program income was generated through a new form of revenue source in the current year. No similar support had been received in prior periods, and the specific requirement to allocate a portion of the proceeds and additional eligible costs to the LSC program were not considered.

**Recommendation:** It is recommended that income received be evaluated to determine if it is generated as a result of activities supported in whole or in part by LSC funds (program income) to determine if the income is derived from activities already supported through LSC resources. In the event that income is determined to be program income, it is recommended that a share of the income be allocated to the LSC program in proportion to the support provided through the use of LSC funds in generating the income.

**Management Response:** An assessment of alternate funding sources that support activities that have been charged to LSC was evaluated for 2021 by the current staff accountant. Program Income of \$63,468 to support Call Center activity was recorded as unrestricted funds. At year end, salary expense of approximately \$95K charged to LSC throughout the year was reclassified to unrestricted. The

reclassification entry did not specifically select Call Center staff wages but rather a non-specific pool of salary expense was reclassified.

In order to better track use of the support for call center activities, management proposes identifying the Call Center income as a unique funding source within the accounting system. A monthly reclassification entry of call center personnel and associated expense equal to the monthly contract income will be reallocated from LSC to the contract income funding.



**Finding 2021-001**

**Corrective Action Plan: Property & Inventory Listing**

In November 2021, a physical inventory of furniture & equipment currently on-site was conducted and recorded into a tracking spreadsheet which is formatted to capture all the elements required by the LSC Fundamental Criteria. Unfortunately, the staff doing and maintaining the spreadsheet were not provided with the necessary financial components required such as purchase date, vendor, original cost, etc. The organization was able to identify and record in the depreciation spreadsheet that information for items being capitalized.

Now that the accounting is no longer outsourced and being done in house the accounting staff will be maintaining this spreadsheet. Periodic review during the fiscal year will be done to evaluate transactions in the general ledger, for addition to the report, particularly in the office expense and equipment purchases accounts.

**Name of Responsible Person:** Donna Dudley, Staff Accountant

**Anticipated Implementation Date of Corrective Action:** A review was done for 2022 through the audit date.

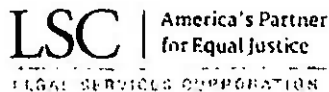
**Finding 2021-002**

**Corrective Action Plan: Program Income**

An assessment of alternate funding sources that support activities that have been charged to LSC was evaluated for 2021 by the current staff accountant. Program Income of \$63,468 to support Call Center activity was recorded as unrestricted funds. At year end, salary expense of approximately \$95K charged to LSC throughout the year was reclassified to unrestricted. The reclassification entry did not specifically select Call Center staff wages but rather a non-specific pool of salary expense was reclassified.

In order to better track use of the support for call center activities, management proposes identifying the Call Center income as a unique funding source within the accounting system. A

*93 North State Street, Suite 200, Concord, NH 03301  
Phone: 603-224-3333 | Fax: 603-224-6067*



monthly reclassification entry of call center personnel and associated expense equal to the monthly contract income will be reallocated from LSC to the contract income funding.

**Name of Responsible Person:** Donna Dudley, Staff Accountant

**Anticipated Implementation Date of Corrective Action:** 5/1/2022

Sincerely,

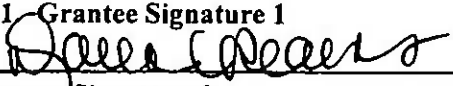


Sonya G. Bellafant, Esq.  
Executive Director

## GRANT AGREEMENT

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

## 1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 33 Capitol Street, Concord, NH 03301	
1.3. Grantee Name Bridges Domestic & Sexual Violence Support Services, Inc.		1.4. Grantee Address 28 Concord Street Nashua, NH 03064	
1.5 Grantee Phone # (603) 889-0858	1.6. Account Number 02-20-20-201510- 5017-072-500575	1.7. Completion Date 12/31/2023	1.8. Grant Limitation \$ 20,000
1.9. Grant Officer for State Agency Kathleen Carr		1.10. State Agency Telephone Number (603) 271-1234	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 		1.12. Name & Title of Grantee Signor 1 Dawn Reams, Executive Director	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13. State Agency Signature(s) Kathleen Carr		1.14. Name & Title of State Agency Signor(s) Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: /s/ Christopher Bond Assistant Attorney General, On: / / 11/10/22			
1.16. Approval by Governor and Council (if applicable) By: On: / /			

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

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

Initials: *DFL*  
 Date: *10/18/22*

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

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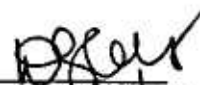
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Bridges Domestic & Sexual Violence Support Services, Inc. as the Grantee (hereinafter referred to as "Subrecipient") shall be compliant at all times with the terms, conditions and specifications detailed below, which are subject to annual review.

1. The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at [www.lep.gov](http://www.lep.gov).
2. The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at <http://www.doj.nh.gov/grants-management/civil-rights.htm> and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.
3. The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships with Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.
4. Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is \$650 per day or \$81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required. Prior approval requests require additional justification.
5. The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice (NHDOJ), that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the NHDOJ for the life of the subgrant without the express approval of the NH DOJ.

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

**7. 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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

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 an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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.

**8. Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide**

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated version that may be posted during the period of performance.

The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review

throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained,

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whichever is longer, pursuant to 2 C.F.R. 200.334, 200.337.

**9. 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 subrecipient 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 subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ, must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding

**10. Requirements related to System for Award Management and unique entity identifiers**

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 current information in SAM.

The subrecipient 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 the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers (UEI) are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers) and are incorporated by reference here.

**11. Employment eligibility verification for hiring under the award**

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

The details of the recipient's obligations under this condition are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Employment eligibility verification for hiring under award) and are incorporated by reference here.

**12. 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 (as defined in 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) (as defined in 2 C.F.R. 200.1) within the

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scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130).

The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW 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 PM 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 GMU 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 GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

**13. Unreasonable restrictions on competition under the award; association with federal government.**

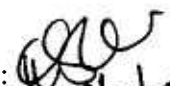
No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ.

The details of the recipient's obligations under this condition are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Unreasonable restrictions on competition under the award; association with federal government) and are incorporated by reference here.

**14. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions>

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(Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)) and are incorporated by reference here.

### **15. Determinations of suitability to interact with participating minors**

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

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions> (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors) and are incorporated by reference here.

### **16. 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 on the OVW website at <https://www.justice.gov/ovw/conference-planning>.

### **17. OVW Training Guiding Principles**

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at <https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary>.

### **18. Effect of failure to address audit issues**

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient 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.

### **19. Potential imposition of additional requirements**

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

### **20. 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.

### **21. 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.

### **22. 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."

### **23. Restrictions on "lobbying" and policy development**

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them)

## EXHIBIT A

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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance and may not proceed without the express prior written approval of NHDOJ.

### **24. Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year**

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, for each fiscal year, are set out at <https://www.justice.gov/ovw/award-conditions> (Award Condition:

General appropriations-law restrictions on use of federal award funds) 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

### **25. 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) online submission accessible via the OIG webpage at <https://oig.justice.gov/hotline/contact-grants.htm> (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at <http://www.usdoj.gov/oig>.

### **26. 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

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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 subrecipient 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 subrecipient'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

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.

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

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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 subrecipient also must inform its employees, in writing (and in the predominant native language of the workforce), 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

### **28. 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.

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

If the recipient 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 subrecipient must disclose that fact and certain related information to OVW by email to OVW.GFMD@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 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.

### **30. Availability of general terms and conditions on OVW website**

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at <https://www.justice.gov/ovw/award-conditions>. These do not supersede any specific conditions in this award document.

### **31. Compliance with statutory and regulatory requirements**

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L.

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103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

### **32. Compliance with solicitation requirements**

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (<https://www.justice.gov/ovw/resources-and-faqs-grantees>). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

### **33. VAWA 2013 nondiscrimination condition**

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming.

The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

### **34. Misuse of award funds**

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

### **35. Limitation on use of funds to approved activities**

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

### **36. Non-supplantation**

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

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**37. Confidentiality and information sharing**

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information.

The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at <https://www.justice.gov/ovw/resources-and-faqs-grantees>. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

**38. Activities that compromise victim safety and recovery or undermine offender accountability**

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

**39. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence**

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

**40. Termination or suspension for cause**

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as

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applicable mutatis mutandis. The federal regulation providing uniform rules for termination of grants and cooperative agreements is 2 CFR 200.340.

### **41. Performance progress reports and final report submission**

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe.

Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

### **42. Subrecipient program income**

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs.

In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period.

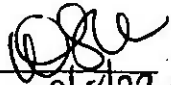
Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

### **43. Subrecipient product monitoring**

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

### **44. Publications disclaimer for STOP Formula subrecipients**

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement:

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"This project was supported by Subgrant No. \_\_\_\_\_ awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

**45. Copyrighted works**

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

**46. Consultant compensation rates**

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of \$81.25 per hour, not to exceed \$650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of \$81.25 per hour, not to exceed \$650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

**47. Ongoing compliance with statutory certifications**

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449

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**EXHIBIT A**

(regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims).

Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

**48. Requirements for subrecipients providing legal assistance**

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are:

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

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**EXHIBIT B**

**-SCOPE OF SERVICES-**

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for victims of sexual assault, domestic violence, dating violence, and stalking.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15<sup>th</sup> or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:  
NH Department of Justice  
Grants Management Unit  
33 Capitol Street  
Concord, NH 03301  
(603) 271-8091 or [travis.n.teeboom@doj.nh.gov](mailto:travis.n.teeboom@doj.nh.gov)

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**EXHIBIT C**

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.
  - 3a. The Subrecipient shall be awarded an amount not to exceed \$20,000 of the total Grant Limitation from Governor and Council approval or 1/1/2023, whichever is later, to 12/31/2023, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.
  - 3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to the end of the federal grant end date, not after. No extension is granted until approval is received by DOJ in writing.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, or after 12/31/2023, unless a grant extension is approved in writing by DOJ.

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**EXHIBIT D**

**-EEO REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-**

I, Dawn Reams [responsible official], certify that

Bridges Domestic & Sexual Violence Support Services, Inc. [Subrecipient] has completed the EEO reporting tool certification within the last two years at:

[https://ojp.gov/about/ocr/faq\\_eoop.htm](https://ojp.gov/about/ocr/faq_eoop.htm) on 7/18/22 [date]

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

**EEO Training Requirements for Subrecipients**

Dawn Reams [official that completed training] has completed

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

10/21/21 [date]. The EEO training must be completed at least once every two years.

**DOJ Discrimination Complaint Process**

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

**Subrecipient Discrimination Complaint Process**

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

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Date: 10/18/22

**EXHIBIT D**

**Certified Standard Assurances**

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

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

**EXHIBIT D**

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

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


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

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

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

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

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

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

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

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

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

Dawn Reams  
Name of Authorized Signor  
[Signature]  
Signature

Executive Director  
Title of Authorized Signor  
10/18/22  
Date

**EXHIBIT E**

**-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 Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3)

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

**Supplanting and job retention**

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

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The Bridges Domestic & Sexual Violence Support Services, Inc. (Subrecipient) certifies that any funds awarded through grant number **2023VAW08** 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 Bridges Domestic & Sexual Violence Support Services, Inc. (Subrecipient) understands that supplanting violations may result in a range of penalties, including but not limited to suspension of future funds under this program, suspension or debarment from federal grants, recoupment of monies provided under this grant, and civil and/or criminal penalties.

Printed Name and Title of Authorized Signor: Dawn Reams, Executive Director  
Signature: [Handwritten Signature] Date 10/18/22

**EXHIBIT F**

**NEW HAMPSHIRE DEPARTMENT OF JUSTICE**



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

Subrecipients should refer to the regulations cited below to determine the certification to which they are required to attest. Subrecipients 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 Subrecipient 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 Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Subrecipient'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 Subrecipient 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 Subrecipient 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**

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**EXHIBIT F**

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient certifies, 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 Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Subrecipient 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 Subrecipient also must disclose such felony criminal conviction in writing to the Department (for OJP Subrecipients, to OJP at [Ojpcompliancereporting@usdoj.gov](mailto:Ojpcompliancereporting@usdoj.gov); for OVW Subrecipients, to OVW at [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@usdoj.gov); or for COPS Subrecipients, to COPS at [AskCOPSRC@usdoj.gov](mailto:AskCOPSRC@usdoj.gov)), unless such disclosure has already been made.

**3. FEDERAL TAXES**

A. If the Subrecipient 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

Handwritten initials "DJK" and date "10/18/22" written in black ink.

EXHIBIT F

(2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP

Subrecipients, to OJP at [Ojpcompliancereporting@usdoj.gov](mailto:Ojpcompliancereporting@usdoj.gov); for OVW Subrecipients, to OVW at [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@usdoj.gov); or for COPS Subrecipients, to COPS at [AskCOPSRC@usdoj.gov](mailto:AskCOPSRC@usdoj.gov)).

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

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

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Date: 10/18/22



**EXHIBIT F**

(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:

(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.

<u>Dawn Deams</u> Name of Authorized Signor	<u>Executive Director</u> Title of Authorized Signor
<u>Dawn Deams</u> Signature	<u>10/18/22</u> Date
<u>Bridges - 28 Concord St Nashua NH 03064</u> Name and Address of Agency	

**EXHIBIT G**

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

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

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

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

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

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

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

Initials:                       
Date: 10/18/22

**EXHIBIT G**  
Certification

Dawn Reams  
Name of Authorized Signor

Executive Director  
Title of Authorized Signor

[Signature]  
Signature

10/18/22  
Date

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

1. The Unique Entity ID (SAM) number for your entity is: H 4THXP658A9

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

NO  YES

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

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

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

NO  YES

If the answer to #3 above is YES, stop

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


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

Initials: [Signature]  
Date: 10/18/22

**EXHIBIT G**  
Certification

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

N/A

Initials:   
Date: 10/15/22

## EXHIBIT H

U.S. Department of Justice  
Office on Violence Against Women



---

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

---

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

#### (A) In general

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

#### (B) Nondisclosure

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

(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or

(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

Initials: ASJ

Date: 10/18/22

## EXHIBIT H

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

### **(C) Release**

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

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

### **(D) Information sharing**

(i) Grantees and subgrantees may share—

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

(ii) In no circumstances may—

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

### **(E) Statutorily mandated reports of abuse or neglect**

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

### **(F) Oversight**

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

### **(G) Confidentiality assessment and assurances**

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

**EXHIBIT H**

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

Dawn Reams                      Executive Director  
Typed Name of Authorized Representative                      Title

Telephone Number 603-889-0858

Dawn Reams                      10/18/22  
Signature of Authorized Representative                      Date Signed

Bridges: Domestic & Sexual Violence Support Services Inc  
Agency Name

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

*Building nonviolent  
communities since 1977*



## CERTIFICATE OF AUTHORITY

I, Beth Hurd hereby certify that I am duly elected Clerk/Secretary of Bridges: Domestic & Sexual Violence Support Services, Inc. I hereby certify the following is a true copy of a vote taken at a meeting of the board of directors/shareholders, duly called and held on September 29, 2022 at which a quorum of the directors was present and voting.

**VOTED:** That Dawn Reams, Executive Director is duly authorized to enter into contracts or agreements on behalf of Bridges: Domestic & Sexual Violence Support Services, Inc. with the State of New Hampshire and any of its agencies or departments and further authorized to execute any documents which may in her judgment be desirable or necessary to effect the purpose of this vote.

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

DATED: September 29, 2022 ATTEST: Beth Hurd, Board Secretary

Beth Hurd Board Secretary  
Signature and title of authorized representative

Nashua Office  
PO Box 217  
33 East Pearl Street  
Nashua, NH 03061  
603.889.0858

Milford Office  
16 Elm St., Suite 2  
Milford, NH 03055  
603.672.9833

[www.bridgesnh.org](http://www.bridgesnh.org)

24 hour support line  
603.883.3044







# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
10/19/2022

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

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

<b>PRODUCER</b> Eaton & Berube Insurance Agency, Inc. 11 Concord Street Nashua NH 03061	<b>CONTACT NAME:</b> Debra Amadei
	<b>PHONE (A/C No. Ext):</b> 603-689-7229 <b>FAX (A/C No.):</b> 603-886-4230 <b>E-MAIL ADDRESS:</b> damadei@eatonberube.com
<b>INSURED</b> Bridges Domestic & Sexual Violence Support Services Inc PO Box 217 Nashua NH 03064	<b>INSURER(S) AFFORDING COVERAGE</b> <b>NAIC #</b>
	<b>INSURER A:</b> The Hanover Insurance Companies      22292
	<b>INSURER B:</b> Markel/FirstComp Underwriters Group
	<b>INSURER C:</b>
	<b>INSURER D:</b>
	<b>INSURER E:</b>

**COVERAGES**      **CERTIFICATE NUMBER:** 865569857      **REVISION NUMBER:**

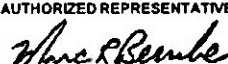
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE 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 type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			ZHV7133446	12/30/2021	12/30/2022	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 - COMP/OP AGG	\$ Included
								\$
A	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	N		ZHV7133446	12/30/2021	12/30/2022	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE	\$
							AGGREGATE	\$
								\$
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	WC0216926-02	8/21/2022	8/21/2023	PER STATUTE    OTH-ER	
							E.L. EACH ACCIDENT	\$ 100,000
							E.L. DISEASE - EA EMPLOYEE	\$ 100,000
							E.L. DISEASE - POLICY LIMIT	\$ 500,000
A	Abuse & Molestation Liability	N	N	ZHV7133446	12/30/2021	12/30/2022	Each Incident Aggregate	\$100,000 \$300,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
Workers Compensation Information: No Excluded Officers; Coverage for NH.

### CERTIFICATE HOLDER

### CANCELLATION

NH Department of Justice 33 Capitol Street Concord NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
---	---

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# State of New Hampshire

## Department of State

### CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that BRIDGES: DOMESTIC & SEXUAL VIOLENCE SUPPORT SERVICES INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on February 23, 1977. 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: 64803

Certificate Number: 0005870150



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 13th day of September A.D. 2022.

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

David M. Scanlan  
Secretary of State



Department of the Treasury  
Internal Revenue Service  
Tax Exempt and Government Entities  
PO Box 2508  
Cincinnati, OH 45201

BRIDGES DOMESTIC & SEXUAL VIOLENCE  
SUPPORT SERVICES INC  
28 CONCORD ST  
NASHUA, NH 03064

Date:  
January 31, 2022  
Employer ID number:  
02-0330733  
Form 990 required:  
990, YES  
Person to contact:  
Name: Angela G Foster  
ID number: 0203069

Dear Sir or Madam:

We're responding to your request dated April 13, 2021, about your tax-exempt status.

We issued you a determination letter in June 1977, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(03).

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

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

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

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

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

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

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely,

*Stephen A. Martin*

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements

Letter 4168 (Rev. 9-2020)  
Catalog Number 66666G

First Name	Last Name	Board Title	Email	Board Committee(s)	Event Committee(s)
Ali	Sickles		[REDACTED]	High Performing Board	Love is in the Air
Amy	Perez		[REDACTED]	Resource Development	
Beth	Hurd	Secretary	[REDACTED]	Executive, High Performing Board	Love is in the Air
Brendan	LaFlamme		[REDACTED]	Resource Development	
Carolanne	Taylor	Vice President	[REDACTED]	Executive, High Performing Board	Kelly Mann SK
Emily	Medeiros		[REDACTED]	Resource Development	
Gary	Palmer		[REDACTED]	High Performing Board	
Heather	Tebbetts	Treasurer	[REDACTED]	Executive, High Performing Board	Golf
Kevin	Petrillo		[REDACTED]		
Libby	Masek		[REDACTED]		
Patti	LaFrance		[REDACTED]		
Pete	Urban		[REDACTED]	Governance, High Performing Board	
Sarah	Hanninen	President	[REDACTED]	Executive, High Performing Board	Love is in the Air
Dawn	Reams	Executive Director	[REDACTED]		

# Thayane Peterson

## Work Experience

**Bridges: Domestic & Sexual Violence Support Services, Inc.**

July 2022- Present

**Gingerbread Construction - Wakefield, MA**

November 2017- Present

*Decorator (Seasonal)*

- Assisted in the assembly of gingerbread houses
- Decorated gingerbread houses and cookies using a pastry bag
- Provided customer service
- Helped merchandise gifts

**TR Cleaning Housekeeping - Derry, NH**

January 2013 - Present

*Owner/ Operator*

- Perform estimates
- Manage schedule
- Cleaning houses and Small Businesses

**Igreja Portas Abertas - Belo Horizonte, Minas Gerais, Brazil**

Volunteer Experience  
2012

- Weekly visits in a shelter for children and adolescents
- Weekly visits in a prison for adolescents
- Provide counseling
- Biblical teaching
- Provide food

**Gerakar Acessorios - Belo Horizonte, Brazil**

July 2000 - January 2013

*Administration and Accounting Assistant*

- Managed Accounts Payables and Accounts Receivables
- Processed sales reports and presented to owner for assistance with inventory control
- Performed weekly inventory for all products and managed ordering
- Provided customer service

## Education

**Southern New Hampshire University - Manchester, NH**

2019-2020

*Associate of Arts in Healthcare Management*

**Eja- Telecurso 2000 - Sao Jose, Montes Claros, Brazil**

2009

*High School Diploma*

# Thayane Peterson

## Skills

- Proficient in Microsoft Word, Excel, Google and Outlook
- Fluent in spoken and written Portuguese



## **Cultural Outreach Advocate - Job Description**

**Job Classification:** Non-Exempt, Full-time Position (37.5 hours)

**Pre-service qualifications:** Relevant employment experience, college degree or course work. Effective communication skills and desire to work on the topics of domestic violence, sexual assault, and stalking. Ability to intervene in crisis situations and ability to maintain client confidentiality. Successful completion of thirty-five (35) hours of agency training. A valid driver's license and automobile insurance are required.

**Supervision:** The Cultural Outreach Advocate will report directly to the Direct Service Program Coordinator.

**Responsibilities:** The Cultural Outreach Advocate coordinates cultural outreach efforts and programming consistent with the Bridges: Domestic & Sexual Violence Support program philosophy on domestic and sexual violence, and cultural competency. The advocate will be responsible to identify current populations that are currently being underserved. The Cultural Outreach Advocate also provides crisis intervention to victims/survivors of domestic and sexual violence.

1. Identify and target specific populations in greatest need of improved services and increased outreach.
2. Develop strategies for meeting the needs of these underserved populations given the agency's staffing abilities and resources.
3. Meet with other community groups/agencies representing marginalized groups to prevent, educate, and increase awareness of domestic and sexual violence and services available.
4. Identifying barriers that underserved populations experience when accessing Bridges: Domestic & Sexual Violence Support services.
5. Coordinate interpretation and translation services.
6. Provide training to community partners on DV/SA and cultural issues.
7. Increase number of languages in which our printed material is available.

8. Assist in improving services/increase resources to support underserved populations in shelter setting.
9. Enhance agency's work specifically related to anti-racism and cultural competency.
10. Respond to clients in crisis. Identify problems, explore options, and support clients in making their own decisions.
11. Offer emotional support, assistance, advocacy, referral information, and follow-up as needed.
12. Document all direct service activities. Record client statistical data, including referrals, if any, and maintain related agency documentation.
13. Advocate with clients in courts, police stations, hospitals and other agencies, as determined by the client involved. Provide limited transportation to clients.
14. Collaborate with other staff to enhance direct service delivery as assigned.
15. Adhere to expectations consistent with Bridge's definition of cultural competence. These expectations seek to clarify the knowledge, attitudes, skills and practices that would need to provide culturally and linguistic competent services to the diverse populations of the Greater Nashua area.
16. Participate in back-up rotation.
17. Participate in biweekly supervisory meetings, and weekly agency staff meetings.
18. Promote the agency's mission.
19. Participate in agency fundraising efforts.
20. Other duties as assigned.



*Building nonviolent  
communities since 1977*

**Bridges: Domestic & Sexual Violence Support  
Culturally Competent Provision of  
Domestic and Sexual Violence Support Services, Education, and  
Outreach**



The staff, board of directors and volunteers of Bridges recognizes that cultural competency in the provision of domestic and sexual violence services, education and outreach is necessary to meet the needs of the changing demographics in our catchment area.

Becoming culturally competent involves a process of behavioral change whereby communication with, respect for, and capacity to reach diverse individuals and their families/support systems. These populations are all shaped by a variety of histories, culture, languages, religions, economic conditions, social and gender roles, sexual and gender orientations and help-seeking practices and beliefs.

Bridges strives to be a culturally competent domestic and sexual violence service provider, by exhibiting the following characteristics:

- Knowledge of New Hampshire's changing cultural demographics and familiarity with the incidence of domestic and sexual violence within these populations.
- Awareness of the institutional, language, community, cultural and provider barriers that individuals face in seeking domestic and sexual violence services in New Hampshire.
- Understand that the nature of domestic and sexual violence compounds barriers to seeking support services and being receptive to education and outreach.
- Seek information on how culture impacts a client's likelihood to seek support services.

Nashua Office  
PO Box 217  
33 East Pearl Street  
Nashua, NH 03061  
603.889.0858

Milford Office  
16 Elm St., Suite 2  
Milford, NH 03055  
603.672.9833

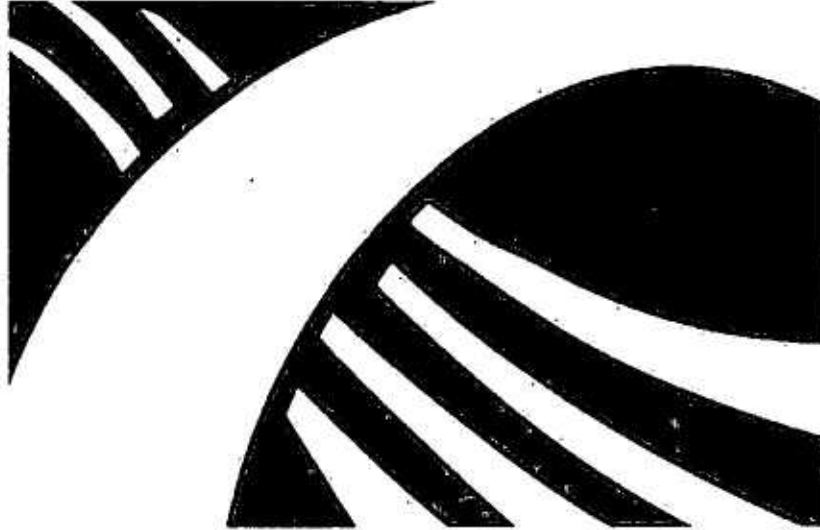
[www.bridgesnh.org](http://www.bridgesnh.org)

24 hour support line  
603.883.3044



- Recognize that not all people from the same cultural group exhibit the same characteristics, and acknowledges that each person has a worldview that is unique to them.
- Understand the role of religious and cultural traditions and beliefs in the provision of support services and outreach.
- Familiarity with outreach strategies for culturally adverse populations and acknowledges the need for different strategies for individuals.
- Recognize the role of clients' families/support systems and acknowledges the fears that these support people and clients may have.
- Commitment to address society's biases, myths, and misperceptions of domestic and sexual violence.
- Maintain client's confidentiality and strive to consider the resources that a client has.
- Integrate the provision of support services with social services within clients' communities.
- Consider clients to be experts in their own lives and seeks to understand their knowledge base.
- Acknowledge clients' ability to make positive changes in their lives.
- Make no assumptions about clients' reactions to the realities of domestic and sexual violence in their lives.

11/11/02



bridges

domestic & sexual violence support

**BRIDGES: DOMESTIC AND SEXUAL VIOLENCE  
SUPPORT SERVICES**

Financial Statements  
For the Year Ended June 30, 2021

(With Independent Auditors' Report Thereon)

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Bridges: Domestic and Sexual Violence  
Support Services

### Report on the Financial Statements

We have audited the accompanying financial statements of Bridges: Domestic and Sexual Violence Support Services, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

#### *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.

#### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

***Opinion***

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

**Report on Summarized Comparative Information**

We have previously audited Bridges: Domestic and Sexual Violence Support Services' fiscal year 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 28, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Melanson*

Merrimack, New Hampshire  
November 18, 2021

**BRIDGES: DOMESTIC AND SEXUAL VIOLENCE  
SUPPORT SERVICES**

Statement of Financial Position  
June 30, 2021  
(with summarized comparative totals as of June 30, 2020)

	2021			
	Without Donor Restrictions	With Donor Restrictions	2021 Total	2020 Total
<b>ASSETS</b>				
<b>Current Assets:</b>				
Cash and cash equivalents	\$ 642,724	\$ 15,459	\$ 658,183	\$ 1,119,155
Grants receivable	221,530	-	221,530	167,257
Contributions receivable, net	84,908	35,500	120,408	65,615
Prepaid expenses	20,201	-	20,201	28,605
<b>Total Current Assets</b>	<b>969,363</b>	<b>50,959</b>	<b>1,020,322</b>	<b>1,380,632</b>
<b>Noncurrent Assets:</b>				
Contributions receivable, net	-	3,604	3,604	83,112
Investments	177,938	173,580	351,518	262,442
Property and equipment, net	1,654,124	-	1,654,124	777,147
Security deposits	953	-	953	953
<b>Total Noncurrent Assets</b>	<b>1,833,015</b>	<b>177,184</b>	<b>2,010,199</b>	<b>1,123,654</b>
<b>TOTAL ASSETS</b>	<b>\$ 2,802,378</b>	<b>\$ 228,143</b>	<b>\$ 3,030,521</b>	<b>\$ 2,504,286</b>
<b>LIABILITIES AND NET ASSETS</b>				
<b>Current Liabilities:</b>				
Current portion of notes payable	\$ 22,065	\$ -	\$ 22,065	\$ 5,629
Current portion of capital lease payable	3,129	-	3,129	2,906
Accounts payable	15,973	-	15,973	27,768
Accrued payroll and related liabilities	26,044	-	26,044	44,439
<b>Total Current Liabilities</b>	<b>67,211</b>	<b>-</b>	<b>67,211</b>	<b>80,742</b>
<b>Noncurrent Liabilities:</b>				
Notes payable, net of current	595,150	-	595,150	391,234
Capital lease payable, net of current	3,661	-	3,661	6,790
<b>Total Noncurrent Liabilities</b>	<b>598,811</b>	<b>-</b>	<b>598,811</b>	<b>398,024</b>
<b>Total Liabilities</b>	<b>666,022</b>	<b>-</b>	<b>666,022</b>	<b>478,766</b>
<b>Net Assets:</b>				
<b>Without donor restrictions:</b>				
Undesignated	2,136,356	-	2,136,356	1,529,463
<b>With donor restrictions:</b>				
Purpose restrictions	-	15,459	15,459	239,401
Time restrictions	-	39,104	39,104	83,101
Perpetual endowment	-	173,580	173,580	173,555
<b>Total Net Assets</b>	<b>2,136,356</b>	<b>228,143</b>	<b>2,364,499</b>	<b>2,025,520</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 2,802,378</b>	<b>\$ 228,143</b>	<b>\$ 3,030,521</b>	<b>\$ 2,504,286</b>

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

**BRIDGES: DOMESTIC AND SEXUAL VIOLENCE  
SUPPORT SERVICES**

Statement of Activities  
For the Year Ended June 30, 2021  
(with summarized comparative totals for the year ended June 30, 2020)

	2021			
	Without Donor Restrictions	With Donor Restrictions	2021 Total	2020 Total
<b>SUPPORT, REVENUE, AND OTHER</b>				
<b>Support:</b>				
Grants	\$ 941,131	\$ -	\$ 941,131	\$ 906,550
Contributions	530,665	111,294	641,959	720,624
In-kind contributions	22,112	-	22,112	48,884
<b>Special events:</b>				
Gross special events revenue	123,372	-	123,372	208,133
Less direct expenses	<u>(35,748)</u>	<u>-</u>	<u>(35,748)</u>	<u>(22,623)</u>
Net special events revenue	87,624	-	87,624	185,510
<b>Revenue and Other:</b>				
Investment income	89,452	-	89,452	1,060
Other revenue	26,001	-	26,001	2,434
Gain on disposal of assets	-	-	-	61,570
Net Assets Released From Restrictions	<u>379,208</u>	<u>(379,208)</u>	<u>-</u>	<u>-</u>
<b>Total Support, Revenue, and Other</b>	<b>2,076,193</b>	<b>(267,914)</b>	<b>1,808,279</b>	<b>1,926,632</b>
<b>EXPENSES</b>				
<b>Program Services:</b>				
Direct services	658,522	-	658,522	618,430
Shelter services	389,954	-	389,954	270,123
Educational services	43,575	-	43,575	81,803
Domestic violence program	<u>46,747</u>	<u>-</u>	<u>46,747</u>	<u>27,432</u>
<b>Total Program Services</b>	<b>1,138,798</b>	<b>-</b>	<b>1,138,798</b>	<b>997,788</b>
<b>Supporting Services:</b>				
General and administration	241,736	-	241,736	229,290
Fundraising and development	<u>88,766</u>	<u>-</u>	<u>88,766</u>	<u>159,057</u>
<b>Total Supporting Services</b>	<b>330,502</b>	<b>-</b>	<b>330,502</b>	<b>388,347</b>
<b>Total Expenses</b>	<b>1,469,300</b>	<b>-</b>	<b>1,469,300</b>	<b>1,386,135</b>
<b>Change in Net Assets</b>	<b>606,893</b>	<b>(267,914)</b>	<b>338,979</b>	<b>540,497</b>
<b>Net Assets, Beginning of Year</b>	<b>1,529,463</b>	<b>496,057</b>	<b>2,025,520</b>	<b>1,485,023</b>
<b>Net Assets, End of Year</b>	<b>\$ <u>2,136,356</u></b>	<b>\$ <u>228,143</u></b>	<b>\$ <u>2,364,499</u></b>	<b>\$ <u>2,025,520</u></b>

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



**BRIDGES: DOMESTIC AND SEXUAL VIOLENCE  
SUPPORT SERVICES**

Statement of Functional Expenses  
For the Year Ended June 30, 2021  
(with summarized comparative totals for the year ended June 30, 2020)

	2021					2020		2021 Total	2020 Total
	Program Services				Total Program	Supporting Services			
	Direct Services	Shelter Services	Educational Services	Domestic Violence Program		General and Administration	Fundraising and Development		
Personnel expense:									
Salaries and wages	\$ 372,373	\$ 96,552	\$ 27,901	\$ 31,117	\$ 527,943	\$ 149,671	\$ 51,937	\$ 729,551	\$ 661,559
Employee benefits	77,137	20,001	5,780	6,446	109,364	31,005	10,759	151,128	168,462
Payroll taxes	29,219	7,576	2,189	2,442	41,426	11,744	4,075	57,245	48,679
Advertising	-	-	-	-	-	100	5	105	200
Accounting	-	-	-	-	-	15,000	-	15,000	12,000
Client assistance	87,266	79,826	-	-	167,092	-	-	167,092	117,862
Conferences, conventions, meetings	-	-	-	-	-	2,115	-	2,115	647
Contracted and professional services	-	-	-	-	-	10,350	-	10,350	37,784
Depreciation	16,324	34,050	1,800	1,800	53,974	3,599	1,439	59,012	44,600
Event venues and related expenses	-	-	-	-	-	-	13,637	13,637	22,623
Information technology	652	1,050	63	63	1,828	176	3,506	5,460	-
Insurance	9,678	3,357	1,119	1,119	15,273	2,238	895	18,406	19,038
Interest	9,463	9,304	1,094	1,094	20,955	2,188	875	24,018	22,208
Legal fees	-	-	-	-	-	340	-	340	-
Miscellaneous	288	197	109	4	598	41	45	684	8,876
Occupancy	25,636	128,610	941	941	155,928	1,881	752	158,561	115,399
Office expense	10,549	4,610	1,894	947	18,000	2,101	6,706	26,807	40,735
Postage, printing, and publication	-	-	-	-	-	7,867	7,224	15,091	14,849
Supplies	-	436	-	-	436	-	22,111	22,547	48,884
Telephone	18,975	4,450	685	685	24,795	1,370	548	26,713	19,981
Travel	962	135	-	89	1,186	-	-	1,186	4,372
<b>Total Expenses By Function</b>	<b>658,522</b>	<b>389,954</b>	<b>43,575</b>	<b>46,747</b>	<b>1,138,798</b>	<b>241,736</b>	<b>124,514</b>	<b>1,505,048</b>	<b>1,408,758</b>
Less expenses included in revenues on the Statement of Activities:									
Direct expenses related to special events	-	-	-	-	-	-	(35,748)	(35,748)	(23,623)
<b>Total Expenses Reported on the Statement of Activities</b>	<b>\$ 658,522</b>	<b>\$ 389,954</b>	<b>\$ 43,575</b>	<b>\$ 46,747</b>	<b>\$ 1,138,798</b>	<b>\$ 241,736</b>	<b>\$ 88,766</b>	<b>\$ 1,469,300</b>	<b>\$ 1,385,135</b>

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

**BRIDGES: DOMESTIC AND SEXUAL VIOLENCE  
SUPPORT SERVICES**

Notes to Financial Statements  
For the Year Ended June 30, 2021

	<u>2021</u>	<u>2020</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 338,979	\$ 540,497
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	59,012	44,600
Unrealized (gain) loss on investments	(79,143)	7,025
(Gain) loss on disposal of property and equipment	-	(61,570)
Contributions restricted to endowment	(25)	(650)
Changes in operating assets and liabilities:		
Grants receivable	(54,273)	173,727
Contributions receivable	24,715	(32,176)
Prepaid expenses	8,404	5,536
Accounts payable	(11,795)	(34,922)
Accrued payroll and related liabilities	<u>(18,395)</u>	<u>13,823</u>
Net Cash Provided By Operating Activities	267,479	655,890
Cash Flows From Investing Activities:		
Reinvested interest and dividends	(9,933)	(9,114)
Proceeds from sale of property and equipment	-	298,481
Purchases of property and equipment	<u>(709,918)</u>	<u>(120,656)</u>
Net Cash Provided (Used) By Investing Activities	(719,851)	168,711
Cash Flows From Financing Activities:		
Proceeds from long-term debt	-	106,303
Principal payments on notes payable	(5,719)	(80,002)
Principal payments on capital leases	(2,906)	(2,699)
Endowment contributions	<u>25</u>	<u>650</u>
Net Cash Provided By Financing Activities	<u>(8,600)</u>	<u>24,252</u>
Net Change in Cash and Cash Equivalents	(460,972)	848,853
Cash and Cash Equivalents, Beginning of Year	<u>1,119,155</u>	<u>270,302</u>
Cash and Cash Equivalents, End of Year	<u>\$ 658,183</u>	<u>\$ 1,119,155</u>
Supplemental Disclosures:		
Interest paid	<u>\$ 24,018</u>	<u>\$ 22,208</u>
Noncash financing	<u>\$ 226,071</u>	<u>\$ 291,609</u>

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

**BRIDGES: DOMESTIC AND SEXUAL VIOLENCE  
SUPPORT SERVICES**

Notes to Financial Statements  
For the Year Ended June 30, 2021

**1. Organization**

Bridges: Domestic and Sexual Violence Support Services (the Organization) is a New Hampshire nonprofit, voluntary health and welfare agency, which provides crisis support, shelter services and public educational programs in the Greater Nashua area. Programs include:

***Direct Services***

Direct services are provided to victims/survivors of domestic and/or sexual violence. Direct services include crisis advocacy and referrals to community partners, therapists, legal services, housing, medical services, and others. Crisis advocacy is provided twenty-four hours a day by telephone, in-person at the Organization's offices, or at courts, police stations, hospitals, child advocacy centers, or other safe public locations. Court, police, and medical advocacy includes providing support with the restraining order process, the criminal process, divorce and custody processes, victim's compensation applications to help in obtaining legal assistance, and education about domestic and sexual violence and issues that victims/survivors face. The Organization provides peer facilitated support groups for domestic violence, sexual assault and child support groups for domestic violence.

***Shelter Services***

Shelter services provides safe, emergency housing in a confidential location for up to five women and seven children. In addition to crisis advocacy services, there are also support groups specific to shelter clients, goal planning, assistance with obtaining services for women and their children in regards to medical, educational, and legal services, risk assessment and safety planning, and financial and transportation assistance when needed. The Organization also provides transitional housing to women and children who have been affected by domestic violence and are ineligible for other transitional housing programs in the area.

***Educational Services***

Educational services are provided to schools, community organizations, and civic organizations. School based programs include bullying, sexual harassment, teen dating violence, sexual assault, and healthy relationships. Community and civic education and outreach programs include the above, as well as domestic violence and domestic violence in the workplace. All education and outreach programs are provided free of charge.

***Domestic Violence Program***

The Domestic Violence Program enables a staff person to work at both Bridges and the Division for Children, Youth, and Families' (DCYF's) Nashua district office. The Domestic Violence Specialist (DVS) works with families, referred to child protection, with domestic and sexual violence issues. The DVS also provides support to DCYF caseworkers, for approximately twenty hours per week, on the issues of domestic violence and sexual abuse. This includes case consultation and intervention, along with educational presentations on the issue of domestic violence.

## **2. Summary of Significant Accounting Policies**

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

### ***Comparative Financial Information***

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

### ***Cash and Cash Equivalents***

All cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, are considered to be cash and cash equivalents. Cash and highly liquid financial instruments invested for long-term purposes, including endowments that are perpetual in nature, are excluded from this definition.

### ***Grants Receivable***

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

### ***Contributions Receivable***

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

### ***Investments***

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the Statement of Financial Position. Net investment income (loss) is reported in the Statement of Activities and consists of interest and dividend income, realized and unrealized gains and losses, less external investment

expenses. Investments include equity securities of public companies which are carried at fair value based on quoted market prices.

#### ***Property and Equipment***

Property and equipment additions over \$2,500 are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 5 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation is removed, and any resulting gain or loss is included in the Statement of Activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment in fiscal years 2021 or 2020.

#### ***Net Assets***

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

##### ***Net Assets Without Donor Restrictions***

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

##### ***Net Assets with Donor Restrictions***

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

#### ***Revenue and Revenue Recognition***

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and have a right of return – are not recognized until the conditions on which they depend have been met. Special events revenue is comprised of an exchange element based on the direct benefit donors receive and a contribution element for the difference. Special events revenue is recognized equal to the fair

value of direct benefits to donors when the special event takes place. The contribution element of special event revenue is recognized immediately, unless there is a right of return if the special event does not take place.

***Donated Services and In-Kind Contributions***

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

***Advertising Costs***

Advertising costs are expensed as incurred and are reported in the Statement of Activities and Statement of Functional Expenses.

***Functional Allocation of Expenses***

The costs of program and supporting services activities have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification detail of expenses by function. Certain categories of expenses are attributed to more than one program or supporting function. Accordingly, certain costs have been allocated among the programs and supporting services benefited on a reasonable basis that is consistently applied. Expenses that are allocated include occupancy and depreciation, which are allocated based on FTE, and certain administrative salaries and related benefits, that are allocated based on estimates of time and effort.

***Income Taxes***

The Organization has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code (IRC) Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for charitable contribution deductions, and has been determined not to be a private foundation. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. In fiscal years 2021 and 2020, the Organization was not subject to unrelated business income tax and did not file an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

### ***Estimates***

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

### ***Financial Instruments and Credit Risk***

Deposit concentration risk is managed by placing cash with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, no losses have been experienced in any of these accounts. Credit risk associated with receivables is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from Board members, organizations, and individuals supportive of the Organization's mission. Investment performance is monitored by the Board. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the Board believes that the investment policies and guidelines are prudent for the long-term welfare of the Organization.

### ***Fair Value Measurements and Disclosures***

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

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

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

#### ***New Accounting Standards to be Adopted in the Future***

##### ***Contributed Nonfinancial Assets***

In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations. Examples of contributed nonfinancial assets include fixed assets such as land, buildings, and equipment; the use of fixed assets or utilities; material and supplies, such as food, clothing, or pharmaceuticals; intangible assets; and recognized contributed services. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the Statement of Activities, apart from contributions of cash or other financial assets. It also requires certain disclosures for each category of contributed nonfinancial assets recognized. The amendments in this ASU should be applied on a retrospective basis and are effective for annual reporting periods beginning after June 15, 2021. Early adoption is permitted. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

##### ***Leases***

In February 2016, the FASB issued ASU 2016-02, *Leases*. The ASU requires all leases with lease terms more than 12 months to be capitalized as a right of use asset and lease liability on the balance sheet at the date of lease commencement. Leases will be classified as either finance leases or operating leases. This distinction will be relevant for the pattern of expense recognition in the income statement. This ASU will be effective for the Organization for the year ending June 30, 2023. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.



### 3. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the Statement of Financial Position, are comprised of the following at June 30, 2021 and 2020:

Financial assets at year end:	2021	2020
Cash and cash equivalents	\$ 658,183	\$ 1,119,155
Grants and contributions receivable	345,542	315,984
Investments	<u>351,518</u>	<u>262,442</u>
Total financial assets	1,355,243	1,697,581
Less amounts not available to be used within one year:		
Perpetual endowment	173,580	173,555
Receivables in excess of one year	<u>3,604</u>	<u>83,112</u>
	<u>177,184</u>	<u>256,667</u>
Financial assets available to meet general expenditures over the next year	<u>\$ 1,178,059</u>	<u>\$ 1,440,914</u>

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

As part of its liquidity management plan, the Organization also has a \$25,000 line of credit available to meet cash flow needs.

### 4. Contributions Receivable

The carrying amount of contributions receivable due in more than one year is based on the discounted net present value of the expected future cash receipts, and approximates fair value. Contributions receivable consist of unconditional promises to give and are expected to be collected as follows at June 30, 2021 and 2020:

	2021			2020		
	Receivable	Allowance and Discount	Net	Receivable	Allowance and Discount	Net
Within one year	\$ 128,408	\$ (8,000)	\$ 120,408	\$ 65,615	\$ -	\$ 65,615
One to five years	<u>12,263</u>	<u>(8,659)</u>	<u>3,604</u>	<u>99,771</u>	<u>(16,659)</u>	<u>83,112</u>
Total	<u>\$ 140,671</u>	<u>\$ (16,659)</u>	<u>\$ 124,012</u>	<u>\$ 165,386</u>	<u>\$ (16,659)</u>	<u>\$ 148,727</u>

## 5. Investments

Investments, measured at fair value on a recurring basis and categorized in the fair value hierarchy as Level 1, consist of the following at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Money market funds	\$ 666	\$ 38,998
Equity funds	299,196	175,389
Bond funds	<u>51,656</u>	<u>48,055</u>
Total	<u>\$ 351,518</u>	<u>\$ 262,442</u>

Unrealized gains (losses) recognized during fiscal years 2021 and 2020 on equity securities totaled \$79,143 and (\$7,025), respectively.

## 6. Endowment

Donor restricted net assets at June 30, 2021 and 2020, include an endowment fund established in 2012 to support the Organization's Milford location which provides support services including crisis intervention and advocacy, emergency shelter, and transitional housing to survivors of domestic violence, sexual assault, child abuse, sexual harassment, and stalking, as well as preventative educational services through its outreach program in the Souhegan Valley and surrounding area. Contributions to the endowment fund are subject to donor restrictions that stipulate the original principal of the gift is to be held and invested by the Organization indefinitely and income for the fund is to be used for the Milford location.

The Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as perpetual endowment (1) the original value of the gifts donated to the endowment, (2) the original value of subsequent gifts to the endowment, and (3) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument. The remaining portion of the donor-restricted endowment is available to be appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

The Organization has adopted investment policies for endowment assets that attempt to subject the fund to medium investment risk, with the objective of growth and income to support its Milford location. The Organization seeks to build endowment assets through additional

contributions. The current policy does not allow the Organization's endowment fund to grow as a result of investment returns. The Organization generally allows the endowment fund's investment income to be reinvested until cash flow is needed to support the Milford location. This is consistent with the Organization's objectives to preserve and increase the principal value of the endowment fund through new gifts, while providing a dependable stream of income for the Milford location.

The composition of endowment net assets and the changes in endowment net assets for fiscal years 2021 and 2020, are as follows:

<u>Year ended June 30</u>	<u>2021</u>	<u>2020</u>
Endowment net assets, beginning of year	\$ 173,555	\$ 172,905
Contributions	<u>25</u>	<u>650</u>
Endowment net assets, end of year	<u>\$ 173,580</u>	<u>\$ 173,555</u>

From time to time, certain donor-restricted endowment funds may have fair values less than the amount required to be maintained by donors or by law (underwater endowments). We have interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law. At June 30, 2021 and 2020, there were no underwater funds reported.

## 7. Property and Equipment

Property and equipment is comprised of the following at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Land, buildings, and improvements	\$ 1,833,378	\$ 818,882
Shelter equipment	38,630	38,630
Office equipment	181,103	181,103
Construction in progress	<u>-</u>	<u>78,507</u>
Subtotal	2,053,111	1,117,122
Less accumulated depreciation	<u>(398,987)</u>	<u>(339,975)</u>
Total	<u>\$ 1,654,124</u>	<u>\$ 777,147</u>

## 8. Line of Credit

At June 30, 2021, the Organization had a \$25,000 line of credit available. Amounts borrowed on the credit line are payable on demand and carry an interest rate equal to the bank's index rate of Prime plus 0% (4.25% and 3.25% at June 30, 2021 and 2020, respectively). The credit line is secured by substantially all assets. There was no outstanding balance on the line of credit at June 20, 2021 or 2020, nor was the line drawn upon during fiscal years 2021 and 2020.

## 9. Notes Payable

Notes payable as of June 30, 2021 and 2020 consisted of the following:

	<u>2021</u>	<u>2020</u>
Mortgage payable, secured by real estate, payable in monthly installments of \$3,100 including interest at 4.25%, adjusting every seven (7) years thereafter, due June 2041.	\$ 500,538	\$ 274,467
Mortgage payable, secured by real estate, payable in monthly installments of \$826 including interest at 5.09%, due July 2039.	114,544	118,435
Note payable, unsecured, payable in monthly installments of \$152 including interest at 0%, due August 2022.	<u>2,133</u>	<u>3,961</u>
Total	617,215	396,863
Less amount due within one year	<u>(22,065)</u>	<u>(5,629)</u>
Notes payable, net of current	<u>\$ 595,150</u>	<u>\$ 391,234</u>

Maturities of notes payable are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2022	\$ 22,065
2023	21,456
2024	22,093
2025	23,108
2026	24,153
Thereafter	<u>504,340</u>
Total	<u>\$ 617,215</u>

**10. Capital Lease Payable**

The following capital lease obligations existed at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Capital lease, secured by equipment, payable in monthly installments of \$294 including interest at 7.42%, due July 2023	\$ <u>6,790</u>	<u>9,696</u>
Total	6,790	9,696
Less amount due within one year	<u>(3,129)</u>	<u>(2,906)</u>
Capital lease payable, net of current	\$ <u><u>3,661</u></u>	<u><u>6,790</u></u>

Minimum lease payments are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2022	\$ 3,528
2023	3,528
2024	294
Less imputed interest	<u>(560)</u>
Total	\$ <u><u>6,790</u></u>

The leased capitalized asset is included in office equipment at a cost of \$14,700. Accumulated depreciation through June 30, 2021 and 2020, totaled \$5,880 and \$2,940, respectively.

**11. Net Assets with Donor Restrictions**

Net assets with donor restrictions are comprised of the following at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Subject to expenditure for specified purpose		
Client clothing	\$ 920	\$ -
Client support	6,948	-
Computer and group supplies	430	430
Holiday program	23	23
Holiday staff gifts	2,500	-
Office building fund	-	237,857
Support group childcare	996	996
Transitional housing beds	<u>3,642</u>	<u>95</u>
Subtotal	15,459	239,401
Subject to the passage of time	39,104	83,101
Perpetual endowment	<u>173,580</u>	<u>173,555</u>
Total	\$ <u><u>228,143</u></u>	\$ <u><u>496,057</u></u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by the passage of time.

**12. Grants**

The Organization has been awarded cost-reimbursable grants that have not been recognized at June 30, 2021 because qualifying expenditures have not yet been incurred. No amounts have been received in advance, and accordingly no amounts are reported in the Statement of Financial Position as a refundable advance.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

**13. In-Kind Contributions**

Certain donated services have not been recognized in the accompanying Statement of Activities because the criteria for recognition of such volunteer effort have not been satisfied. The Organization estimates the value of these donated services for the years ended June 30, 2021 and 2020 to be \$119,876 and \$129,169, respectively. Donated goods totaling \$22,111 have been recorded in the accompanying Statement of Activities for the year ended June 30, 2021.

**14. Concentrations of Risk**

A material part of the Organization's revenues is dependent upon government sources, the loss of which would have a materially adverse effect on the Organization. Two funding sources accounted for approximately 33% and 29% of the Organization's total funding for the years ended June 30, 2021 and 2020, respectively.

**15. Paycheck Protection Program (PPP)**

On April 28, 2020, the Organization received loan proceeds in the amount of \$60,000 under the Small Business Administration (SBA) Paycheck Protection Program (PPP). The PPP, established as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), which was enacted March 27, 2020, provides for loans to qualifying organizations for amounts up to 2.5 times the average monthly payroll expenses. The loan and accrued interest may be forgiven after twenty-four weeks providing the Organization uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains certain payroll levels. The amount of loan forgiveness will be reduced if the Organization terminates employees or reduces salaries during the twenty-four-week period. Any unforgiven portion of the PPP loan is payable over two or five

years at an interest rate of 1% with deferral of payments for the first ten months. In accordance with Generally Accepted Accounting Principles, and as a result of qualifying expenses incurred, the Organization recognized \$0 and \$60,000 of the PPP funds as revenue in fiscal years 2021 and 2020, respectively. As of June 30, 2021, the entire amount of the PPP loan has been forgiven.

**16. Commitments and Contingencies**

***COVID-19***

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

**17. Reclassifications**

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


**18. Subsequent Events**

Subsequent events have been evaluated through November 18, 2021, the date the financial statements were available to be issued.

## GRANT AGREEMENT

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

## 1. Identification and Definitions.

<b>1.1. State Agency Name</b> New Hampshire Department of Justice		<b>1.2. State Agency Address</b> 33 Capitol Street, Concord, NH 03301	
<b>1.3. Grantee Name</b> YWCA New Hampshire		<b>1.4. Grantee Address</b> 72 Concord Street Manchester, NH 03101	
<b>1.5. Grantee Phone #</b> (603) 625-5785	<b>1.6. Account Number</b> 02-20-20-201510- 5017-072-500575	<b>1.7. Completion Date</b> 12/31/2023	<b>1.8. Grant Limitation</b> \$ 20,000
<b>1.9. Grant Officer for State Agency</b> Kathleen Carr		<b>1.10. State Agency Telephone Number</b> (603) 271-1234	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
<b>1.11. Grantee Signature 1</b> 		<b>1.12. Name &amp; Title of Grantee Signor 1</b> Jessica Canoin, CEO	
<b>Grantee Signature 2</b>		<b>Name &amp; Title of Grantee Signor 2</b>	
<b>Grantee Signature 3</b>		<b>Name &amp; Title of Grantee Signor 3</b>	
<b>1.13. State Agency Signature(s)</b> Kathleen Carr		<b>1.14. Name &amp; Title of State Agency Signor(s)</b> Kathleen Carr, Director of Administration	
<b>1.15. Approval by Attorney General (Form, Substance and Execution) (if G &amp; C approval required)</b> By: /s/ Christopher Bond Assistant Attorney General, On: 11/14/22			
<b>1.16. Approval by Governor and Council (if applicable)</b> By: On: / /			

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



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

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

Initials: JAC  
 Date: 10.19.22

## EXHIBIT A

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

1. The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at [www.lep.gov](http://www.lep.gov).
2. The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at <http://www.doj.nh.gov/grants-management/civil-rights.htm> and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.
3. The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(c)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.
4. Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is \$650 per day or \$81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required. Prior approval requests require additional justification.
5. The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice (NHDOJ), that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the NHDOJ for the life of the subgrant without the express approval of the NH DOJ.

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

### **7. 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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

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 an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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.

### **8. Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide**

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated version that may be posted during the period of performance.

The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review

throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained,

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whichever is longer, pursuant to 2 C.F.R. 200.334, 200.337.

**9. 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 subrecipient 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 subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ, must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding

**10. Requirements related to System for Award Management and unique entity identifiers**

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 current information in SAM.

The subrecipient 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 the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers (UEI) are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

**11. Employment eligibility verification for hiring under the award**

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

The details of the recipient's obligations under this condition are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Employment eligibility verification for hiring under award) and are incorporated by reference here.

**12. 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 (as defined in 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) (as defined in 2 C.F.R. 200.1) within the

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scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130).

The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW 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 PM 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 GMU 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 GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

### **13. Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ.

The details of the recipient's obligations under this condition are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Unreasonable restrictions on competition under the award; association with federal government) and are incorporated by reference here.

### **14. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions>

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(Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

### **15. Determinations of suitability to interact with participating minors**

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

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions> (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

### **16. 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 on the OVW website at <https://www.justice.gov/ovw/conference-planning>.

### **17. OVW Training Guiding Principles**

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at <https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary>.

### **18. Effect of failure to address audit issues**

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient 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.

### **19. Potential imposition of additional requirements**

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

**20. 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.

**21. 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.

**22. 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."

**23. Restrictions on "lobbying" and policy development**

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them)



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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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance and may not proceed without the express prior written approval of NHDOJ.

### **24. Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year**

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, for each fiscal year, are set out at <https://www.justice.gov/ovw/award-conditions> (Award Condition:

General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

### **25. 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) online submission accessible via the OIG webpage at <https://oig.justice.gov/hotline/contact-grants.htm> (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at <http://www.usdoj.gov/oig>.

### **26. 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

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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 subrecipient 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 subrecipient'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

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.

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

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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 subrecipient also must inform its employees, in writing (and in the predominant native language of the workforce), 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

### **28. 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.

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

If the recipient 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 subrecipient must disclose that fact and certain related information to OVW by email to [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@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 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.

### **30. Availability of general terms and conditions on OVW website**

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at <https://www.justice.gov/ovw/award-conditions>. These do not supersede any specific conditions in this award document.

### **31. Compliance with statutory and regulatory requirements**

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L.

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103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

### **32. Compliance with solicitation requirements**

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (<https://www.justice.gov/ovw/resources-and-faq-grantees>). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

### **33. VAWA 2013 nondiscrimination condition**

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming.

The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

### **34. Misuse of award funds**

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

### **35. Limitation on use of funds to approved activities**

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

### **36. Non-supplantation**

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

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### **37. Confidentiality and information sharing**

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information.

The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at <https://www.justice.gov/ovw/resources-and-faqs-grantees>. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

### **38. Activities that compromise victim safety and recovery or undermine offender accountability**

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

### **39. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence**

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

### **40. Termination or suspension for cause**

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as

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applicable mutatis mutandis. The federal regulation providing uniform rules for termination of grants and cooperative agreements is 2 CFR 200.340.

### **41. Performance progress reports and final report submission**

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe.

Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

### **42. Subrecipient program income**

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs.

In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period.

Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

### **43. Subrecipient product monitoring**

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

### **44. Publications disclaimer for STOP Formula subrecipients**

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement:

## EXHIBIT A

"This project was supported by Subgrant No. \_\_\_\_\_ awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

### **45. Copyrighted works**

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

### **46. Consultant compensation rates**

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of \$81.25 per hour, not to exceed \$650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of \$81.25 per hour, not to exceed \$650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

### **47. Ongoing compliance with statutory certifications**

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449

## EXHIBIT A

(regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims).

Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

### **48. Requirements for subrecipients providing legal assistance**

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are:

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



**EXHIBIT B**

**-SCOPE OF SERVICES-**

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for victims of sexual assault, domestic violence, dating violence, and stalking.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15<sup>th</sup> or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:  
NH Department of Justice  
Grants Management Unit  
33 Capitol Street  
Concord, NH 03301  
(603) 271-8091 or [travis.n.teeboom@doj.nh.gov](mailto:travis.n.teeboom@doj.nh.gov)

**EXHIBIT C**

**- PAYMENT TERMS-**

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.
  - 3a. The Subrecipient shall be awarded an amount not to exceed \$20,000 of the total Grant Limitation from Governor and Council approval or 1/1/2023, whichever is later, to 12/31/2023, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.
  - 3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to the end of the federal grant end date, not after. No extension is granted until approval is received by DOJ in writing.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, or after 12/31/2023, unless a grant extension is approved in writing by DOJ.

Initials: JAC  
Date: 10.19.22

**EXHIBIT D**

**-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-**

I, Jessica Cantin [responsible official], certify that

YWCA New Hampshire [Subrecipient] has completed the EEO reporting tool certification within the last two years at: [https://ojp.gov/about/ocr/faq\\_eeop.htm](https://ojp.gov/about/ocr/faq_eeop.htm) on 2.1.21 [date]

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

**EEOP Training Requirements for Subrecipients**

Katie Parent [official that completed training] has completed

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

10/14/2022 [date]. The EEOP training must be completed at least once every two years.

**DOJ Discrimination Complaint Process**

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

**Subrecipient Discrimination Complaint Process**

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

**EXHIBIT D**

**Certified Standard Assurances**

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

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

EXHIBIT D

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

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

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

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

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

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

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

**EXHIBIT D**

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

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

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

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

Jessica Carlin  
Name of Authorized Signor  
  
Signature

CEO  
Title of Authorized Signor  
10.19.22  
Date

**EXHIBIT E**

**-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 Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3)

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

**Supplanting and job retention**

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

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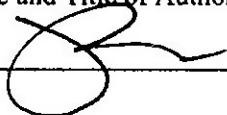
The YWCA New Hampshire (Subrecipient) certifies that any funds awarded through grant number **2023VAW19** shall be used to supplement existing funds for program activities and will not replace (supplant) nonfederal funds that have been appropriated for the purposes and goals of the grant.

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

Printed Name and Title of Authorized Signor: \_\_\_\_\_

*Jessica Carlein, CEO*

Signature: \_\_\_\_\_



Date *10.19.22*

**EXHIBIT F**

**NEW HAMPSHIRE DEPARTMENT OF JUSTICE**



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

Subrecipients should refer to the regulations cited below to determine the certification to which they are required to attest. Subrecipients 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 Subrecipient 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 Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Subrecipient'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 Subrecipient 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 Subrecipient 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**



## EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient certifies, 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 Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Subrecipient 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 Subrecipient also must disclose such felony criminal conviction in writing to the Department (for OJP Subrecipients, to OJP at [Ojpcompliancereporting@usdoj.gov](mailto:Ojpcompliancereporting@usdoj.gov); for OVW Subrecipients, to OVW at [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@usdoj.gov); or for COPS Subrecipients, to COPS at [AskCOPSRC@usdoj.gov](mailto:AskCOPSRC@usdoj.gov)), unless such disclosure has already been made.

### 3. FEDERAL TAXES

- A. If the Subrecipient 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

**EXHIBIT F**

(2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP

Subrecipients, to OJP at [Ojpcompliancereporting@usdoj.gov](mailto:Ojpcompliancereporting@usdoj.gov); for OVW Subrecipients, to OVW at [OVW\\_GFMD@usdoj.gov](mailto:OVW_GFMD@usdoj.gov); or for COPS Subrecipients, to COPS at [AskCOPSRC@usdoj.gov](mailto:AskCOPSRC@usdoj.gov)).

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

**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 Subrecipient 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 Subrecipient's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(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;

**EXHIBIT F**

(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;

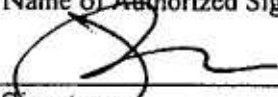
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(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.

<u>Jessica Carlein</u> Name of Authorized Signor	<u>CEO</u> Title of Authorized Signor
<u></u> Signature	<u>10.19.08</u> Date

YWCA New Hampshire, 72 Concord St. Manchester  
Name and Address of Agency  
NH 03101

**EXHIBIT G**

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

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

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

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

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

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

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



**EXHIBIT G**  
Certification

Name: Jessica Carnein Amount: 110,000.00

Name: Emerald Anderson Ford Amount: 91,520.00

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

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

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

Initials: JAC  
Date: 10.19.02



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

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

**(A) In general**

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

**(B) Nondisclosure**

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

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

---

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

**(C) Release**

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

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

**(D) Information sharing**

(i) Grantees and subgrantees may share—

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

(ii) In no circumstances may—

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

**(E) Statutorily mandated reports of abuse or neglect**

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

**(F) Oversight**

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

**(G) Confidentiality assessment and assurances**


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



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

Jessica Carcin CEO  
Typed Name of Authorized Representative Title

Telephone Number 6036255785

 10.19.07  
Signature of Authorized Representative Date Signed

YWCA New Hampshire  
Agency Name

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

### CERTIFICATE OF AUTHORITY

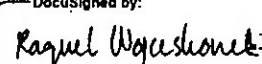
I, Raquel Wojceshonek, Chair, YWCA Board of Directors, do hereby certify that:



**YWCA New Hampshire**  
72 Concord Street  
Manchester, NH, 03101  
P 603.625.5785  
F 603.627.8900  
ywcanh.org

- 1- The YWCA NH Board of Directors has agreed to accept funds and enter into a grant agreement with the NH Department of Justice;
2. The YWCA NH Board of Directors authorizes the CEO to execute any documents which may be necessary for this contract;
3. This authorization has not been revoked, annulled or amended in any manner whatsoever, and remains in full force and effect as of the date hereof, and
4. The following now occupies the office indicated above:  
Jessica Cantin, CEO

IN WITNESS WHEREOF, I have unto set my hand as the Board Chair on this 14 \_\_\_\_\_ day of November 2022.

DocuSigned by:  
 11/14/2022  
 \_\_\_\_\_  
 Raquel Wojceshonek, Board Chair  
 YWCA NH Board of Directors





# State of New Hampshire

## Department of State

### CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that YWCA NEW HAMPSHIRE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 25, 1920. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 66716

Certificate Number: 0005885688



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 19th day of October A.D. 2022.

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

David M. Scanlan  
Secretary of State



Department of the Treasury  
Internal Revenue Service

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

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

00037153  
BODC: TE

YWCA NEW HAMPSHIRE  
72 CONCORD ST  
MANCHESTER NH 03101-1806



035470

Employer Identification Number: 02-0222254

~~Person to Contact: Ms. Fox~~

Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

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

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

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

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

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

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



2022/2023 YWCA New Hampshire Board of Directors

Name	-mail address
Raquel Wojceshonek (Board Chair)	[REDACTED]
Heather Milliken (Board Co Chair)	[REDACTED]
Kimberly Koschek (Board Member)	[REDACTED]
Sandra Plummer (Board Member)	[REDACTED]
Dr Adriane Leche (Board Member)	[REDACTED]
Dr Julie Alig (Board Member)	[REDACTED]
Beth Boucher (Board Member)	[REDACTED]
Shaunte Whitted (Board Member)	[REDACTED]
MaeAnna Edwards (Board Member)	[REDACTED]

**eliminating racism  
empowering women**



**New Hampshire**

## **Job Description**

**Job Title:** Diversity, Accessibility, and Equity Advocate

**FLSA Status:** Non-Exempt

**Classification:** Full-Time (40 hours per week)

**Pay Range:** \$21 per hour

**Department:** REACH Crisis Services

**Reports to:** REACH Crisis Services Program Manager

**Revision Date:** September 2022

### **Job Summary:**

The Diversity, Accessibility, and Equity (DAE) Advocate will provide general crisis services to victim/survivors of domestic and sexual violence and their children in the Greater Manchester area, with a specific focus on supporting survivors from diverse cultural backgrounds, while providing racial justice and equity programming at YWCA NH. The DAE Advocate will collaborate with community partners and volunteers for educational and social opportunities about racial justice and equity issues. They will also collaborate closely with the Chief Diversity Officer to think strategically and advocate for equitable practices and policies internally and externally to the organization.

**Supervises:** No supervisory responsibilities

### **Requirements:**

- Educational experience in social work or related field preferred, through relevant direct service experience will be considered in lieu of degree;
- Experience developing and maintaining strong community partnerships preferred;
- One-year experience related to racial justice, equity, and diversity program design and/or strategy preferred;
- Excellent computer skills including knowledge of Microsoft Office preferred;
- Understanding of domestic and sexual violence issues and a victim services model that focuses on victim safety and empowerment;
- Bilingual required, bi-cultural preferred;
- Commitment to the mission of YWCA NH and to the empowerment model of service delivery used at REACH Crisis Services;
- Completion of REACH Crisis Services New Advocate Core training program;
- Availability to work day, evening, and weekend hours to meet the needs of the organization and the community;
- Must have reliable phone access and reception;
- Must be able to return crisis hotline phone calls within required 10-minute window and respond to hospital calls within required 40-minute window;
- Satisfactory Criminal Background Check; and
- Must have access to reliable transportation during working hours and on-call shifts.

### **Duties and Responsibilities:**

- Schedules and implements racial justice and gender equity-related programs, including public and contracted educational workshops.
- Collaborates with community partners on racial justice and gender equity-related initiatives that are consistent with the mission of YWCA NH.
- Represents YWCA NH at appropriate community meetings, forums collaborations, and coalitions that further the mission of YWCA NH.



- Gathers and maintains a variety of diversity educational resources.
- Coordinates annual Stand Against Racism, MLK Jr. Day, and other events related to racial justice, advocacy, and equity.
- Provide services with a specific focus on supporting survivors from diverse cultural backgrounds and non-English speaking clients.
- Provide educational support to other advocates assisting clients from diverse cultural backgrounds and non-English speaking clients.
- Participates in various YWCA NH committees/workgroups as appropriate.
- Adheres to all YWCA policies and procedures. Some evening and weekend work required.
- Performs other duties as required.

#### General

- Provide direct services to clients via telephone or in person when the office is open including, but not limited to, emotional support, court advocacy, hospital and police accompaniment, as needed;
- Provide calendar back up and crisis line coverage as needed to meet the needs of the organization, including 2-5 overnight on-call shifts per month;
- Provide assistance to volunteer advocates on an as needed basis;
- Maintain all necessary records including contact logs, education and outreach logs, and time and attendance sheets for grant reporting;
- Work collaboratively with all REACH Crisis Services staff to ensure completion of all office functions at all locations;
- Attend, whenever possible, all functions of YWCA NH;
- Training and coordination of training of staff and volunteers at YWCA NH regarding racial justice issues and other similar issues/topics; and
- Promote the mission of YWCA;
- Assist with data entry as needed;
- Contribute to a positive work environment;
- Assist in Volunteer Training as needed;
- Participates in agency staff meetings and other team meetings as able;
- Maintains professional boundaries; and
- Performs other duties as assigned.

#### Competencies:

**Adaptability & Flexibility:** Adapts to changing business needs, conditions, and work responsibilities.

**Self-Motivation, Initiative & Creative Thinking:** Takes action without prompting and develops fresh ideas that provide safe solutions to all types of workplace challenges.

**Commitment to Quality Service:** Builds and maintains client/community satisfaction with the services offered by the organization.

**Confidentiality, Integrity, Ethics & Trust:** Maintains confidentiality and earns others' trust and respect through consistent honesty and professionalism in all interactions.

**Valuing Diversity:** Helps to create an environment that embraces and appreciates diversity.

**Stress Tolerance and Unflappability:** Maintains composure in highly stressful or adverse situations.

**Problem Solving Attitude:** Approaches situations and challenges in a solutions based proactive and effective manner.

**Respectfulness & Relationship Building:** Builds constructive working relationships characterized by high level of acceptance, cooperation, and mutual respect.

**Professionalism & Personal Boundaries:** Conducts oneself with appropriate and expected professional boundaries and policies.

**Work Environment and Physical Demands:**

- Work is primarily performed in office setting with periodic trips to hospitals, police stations and shelter.
- Work requires the ability to ascend and descend stairs, as well as the ability to move about and position self efficiently to perform physical tasks and address emergency situations.
- Occasionally works in outdoor weather conditions.
- Occasionally requires the ability to move or transport supplies or equipment weighing up to 30 pounds unassisted.

**Acknowledgement:**

This job description is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities that are required of the employee for this job. Duties, responsibilities and activities may change at any time with or without notice.

The employee's signature below constitutes the employee's understanding of the requirements, functions, and duties of the position.

Employee Name (please print): \_\_\_\_\_

Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**YWCA NEW HAMPSHIRE  
FINANCIAL STATEMENTS**

**JUNE 30, 2021**

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**HESSION & PARE, P.C.**

CERTIFIED PUBLIC ACCOUNTANTS

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

## INDEPENDENT AUDITOR'S REPORT

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

### Opinion

We have audited the accompanying financial statements of YWCA New Hampshire (the "Association") (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Association as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

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

### Responsibilities of Management for the Financial Statements

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

To the Board of Directors  
YWCA New Hampshire

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

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

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

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

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

To the Board of Directors  
YWCA New Hampshire

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

**Report on Summarized Comparative Information**

We have previously audited the Association's 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 17, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Manchester, New Hampshire  
February 9, 2022

*Hessum & Pave PC*

YWCA NEW HAMPSHIRE

STATEMENT OF FINANCIAL POSITION

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

ASSETS

	<u>2021</u>	<u>2020</u>
Current assets		
Cash and cash equivalents	\$ 457,643	\$ 273,419
Grants receivable	221,783	140,971
Prepaid expenses	18,687	6,077
Notes receivable	<u>10,000</u>	<u>-</u>
Total current assets	708,113	420,467
Long-term notes receivable, less current portion	40,000	-
Investments	281,394	200,163
Beneficial interest in trust	2,225,468	1,854,104
Property and equipment, net	<u>1,256,122</u>	<u>1,072,748</u>
Total assets	<u>\$ 4,511,097</u>	<u>\$ 3,547,482</u>

LIABILITIES AND NET ASSETS

Current liabilities		
Accounts payable and accrued expenses	\$ 42,923	\$ 69,643
Deferred revenue	-	63,548
Fiscal agent funds	31,892	-
Current portion of long-term debt	<u>9,308</u>	<u>8,750</u>
Total current liabilities	<u>84,123</u>	<u>141,941</u>
Non-current liabilities		
Long-term debt, less current portion	236,842	246,150
Other liability (Note 12)	<u>61,100</u>	<u>61,100</u>
Total non-current liabilities	<u>297,942</u>	<u>307,250</u>
Total liabilities	<u>382,065</u>	<u>449,191</u>
Net assets		
Without donor restrictions	1,716,863	1,069,344
With donor restrictions	<u>2,412,169</u>	<u>2,028,947</u>
Total net assets	<u>4,129,032</u>	<u>3,098,291</u>
Total liabilities and net assets	<u>\$ 4,511,097</u>	<u>\$ 3,547,482</u>

See notes to financial statements.



YWCA NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2021</u>
Public support			
Foundations and grants	\$ 1,036,903	\$ -	\$ 1,036,903
United Way	35,726	-	35,726
Contributions	1,136,158	-	1,136,158
Special events (net of direct costs of \$8,536 in 2021)	21,001	-	21,001
<b>Total public support</b>	<b>2,229,788</b>	<b>-</b>	<b>2,229,788</b>
Revenue			
Program fees	64,109	-	64,109
Facilities rental	42,982	-	42,982
Investment income, net of fees	761	4,671	5,432
Other revenue	7,974	-	7,974
Net assets released from restrictions	15,000	(15,000)	-
<b>Total revenue</b>	<b>130,826</b>	<b>(10,329)</b>	<b>120,497</b>
<b>Total public support and revenue</b>	<b>2,360,614</b>	<b>(10,329)</b>	<b>2,350,285</b>
Expenses			
Program services	1,254,496	-	1,254,496
Management and general	462,211	-	462,211
<b>Total expenses</b>	<b>1,716,707</b>	<b>-</b>	<b>1,716,707</b>
<b>Increase (decrease) in net assets from operations</b>	<b>643,907</b>	<b>(10,329)</b>	<b>633,578</b>
Non-operating income			
Unrealized gains on investments	2,833	17,402	20,235
Realized gains on investments	779	4,785	5,564
Change in beneficial interest in trust	-	371,364	371,364
<b>Total non-operating income</b>	<b>3,612</b>	<b>393,551</b>	<b>397,163</b>
<b>Increase in net assets</b>	<b>647,519</b>	<b>383,222</b>	<b>1,030,741</b>
<b>Net assets, beginning of year</b>	<b>1,069,344</b>	<b>2,028,947</b>	<b>3,098,291</b>
<b>Net assets, end of year</b>	<b>\$ 1,716,863</b>	<b>\$ 2,412,169</b>	<b>\$ 4,129,032</b>

See notes to financial statements.

YWCA NEW HAMPSHIRE  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	2020
Public support			
Foundations and grants	\$ 899,851	\$ 20,000	\$ 919,851
United Way	2,015	-	2,015
Contributions	27,739	17,850	45,589
In-kind donations	2,000	-	2,000
Special events (net of direct costs of \$23,075 in 2020)	39,927	-	39,927
Total public support	<u>971,532</u>	<u>37,850</u>	<u>1,009,382</u>
Revenue			
Program fees	153,140	-	153,140
Facilities rental	27,284	-	27,284
Investment income, net of fees	621	3,561	4,182
Other revenue	37,559	-	37,559
Net assets released from restrictions	76,350	(76,350)	-
Total revenue	<u>294,954</u>	<u>(72,789)</u>	<u>222,165</u>
Total public support and revenue	<u>1,266,486</u>	<u>(34,939)</u>	<u>1,231,547</u>
Expenses			
Program services	1,056,873	-	1,056,873
Management and general	241,087	-	241,087
Total expenses	<u>1,297,960</u>	<u>-</u>	<u>1,297,960</u>
(Decrease) in net assets from operations	(31,474)	(34,939)	(66,413)
Non-operating income			
Unrealized gains on investments	645	3,968	4,613
Realized losses on investments	(227)	(1,398)	(1,625)
Change in beneficial interest in trust	-	59,757	59,757
Total non-operating income	<u>418</u>	<u>62,327</u>	<u>62,745</u>
(Decrease) increase in net assets	(31,056)	27,388	(3,668)
Net assets, beginning of year	<u>1,100,400</u>	<u>2,001,559</u>	<u>3,101,959</u>
Net assets, end of year	<u>\$ 1,069,344</u>	<u>\$ 2,028,947</u>	<u>\$ 3,098,291</u>

See notes to financial statements.

## YWCA NEW HAMPSHIRE

## STATEMENT OF FUNCTIONAL EXPENSES

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

	Program Services			Management and General	2021	2020
	Crisis Services	Youth and Community Service	Total Program Services			
Wages	\$ 731,734	\$ 21,452	\$ 753,186	\$ 109,662	\$ 862,848	\$ 753,490
Payroll taxes	49,066	840	49,906	10,918	60,824	59,391
Health and retirement benefits	46,578	-	46,578	27,926	74,504	33,845
<b>Total wages, benefits and payroll taxes</b>	<b>827,378</b>	<b>22,292</b>	<b>849,670</b>	<b>148,506</b>	<b>998,176</b>	<b>846,726</b>
Program expense	158,977	2,973	161,950	86,841	248,791	101,382
Maintenance and repairs	24,997	-	24,997	33,168	58,165	48,382
Heat and utilities	47,965	-	47,965	9,114	57,079	42,388
Professional fees	20,920	-	20,920	34,625	55,545	31,512
Office expense	37,538	-	37,538	14,296	51,834	40,328
Training, meetings and conferences	19,065	-	19,065	26,833	45,898	23,199
Insurance	30,784	734	31,518	6,728	38,246	39,780
Travel and transportation	4,724	-	4,724	30,332	35,056	9,375
Miscellaneous	3,083	-	3,083	21,133	24,216	14,117
Telephone	19,092	-	19,092	1,065	20,157	24,108
Advertising	14,740	-	14,740	3,355	18,095	2,685
Condo fees	5,564	-	5,564	744	6,308	17,438
Dues to national organization	-	-	-	4,742	4,742	3,607
Dues and subscriptions	72	-	72	1,983	2,055	3,228
Postage	939	-	939	360	1,299	1,280
Interest	-	-	-	628	628	435
<b>Total expenses before depreciation</b>	<b>1,215,838</b>	<b>25,999</b>	<b>1,241,837</b>	<b>424,453</b>	<b>1,666,290</b>	<b>1,249,970</b>
Depreciation	12,659	-	12,659	37,758	50,417	47,990
<b>Total expenses</b>	<b>\$ 1,228,497</b>	<b>\$ 25,999</b>	<b>\$ 1,254,496</b>	<b>\$ 462,211</b>	<b>\$ 1,716,707</b>	<b>\$ 1,297,960</b>

See notes to financial statements.

## YWCA NEW HAMPSHIRE

## STATEMENT OF CASH FLOWS

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

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities		
Change in net assets	\$ 1,030,741	\$ (3,668)
Adjustments to reconcile change in net assets to cash provided by (used in) operating activities		
Depreciation	50,417	47,989
Unrealized (gains) on investments	(20,235)	(4,613)
Realized (gains) loss on investments	(5,564)	1,625
(Increase) decrease in grants receivable	(80,812)	65,667
(Increase) decrease in deposits and prepaid expenses	(12,610)	5,543
(Increase) in notes receivable	(50,000)	-
(Increase) in beneficial interest in trust	(371,364)	(59,757)
(Decrease) increase accounts payable and accrued expenses	(26,720)	25,008
(Decrease) in deferred revenue	(63,548)	(123,393)
Increase in fiscal agent funds	31,892	-
Net cash provided by (used in) operating activities	<u>482,197</u>	<u>(45,599)</u>
Cash flows from investing activities		
Purchases of capital assets	(233,791)	(108,158)
Proceeds from sale of investments	28,787	47,531
Purchase of investments	<u>(84,219)</u>	<u>(51,672)</u>
Net cash (used in) investing activities	<u>(289,223)</u>	<u>(112,299)</u>
Cash flows from financing activities		
Cash proceeds from line-of-credit	73,000	36,500
Cash payments on line-of-credit	(73,000)	(36,500)
Proceeds from loans	-	211,000
Debt principal payments	<u>(8,750)</u>	<u>(8,750)</u>
Net cash (used in) provided by financing activities	<u>(8,750)</u>	<u>202,250</u>
Net increase in cash and cash equivalents	184,224	44,352
Cash and cash equivalents, beginning of year	<u>273,419</u>	<u>229,067</u>
Cash and cash equivalents, end of year	<u>\$ 457,643</u>	<u>\$ 273,419</u>
Supplemental disclosures of cash flow information		
Cash paid for interest	<u>\$ 628</u>	<u>\$ 435</u>

See notes to financial statements.

## YWCA NEW HAMPSHIRE

### NOTES TO FINANCIAL STATEMENTS

#### Note 1. NATURE OF ACTIVITIES

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

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

##### Significant accounting policies

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

##### Net assets

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

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

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

**YWCA NEW HAMPSHIRE**

**NOTES TO FINANCIAL STATEMENTS**

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

**Use of estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Cash and cash equivalents**

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

**Grants receivable and revenue**

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

**Investments**

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

**YWCA NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**

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

**Endowment investments**

Endowment investments consist of investments purchased with the following resources:

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

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

**Property and equipment**

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

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

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

**Revenue recognition**

The Association has revenue streams that are accounted for as reciprocal exchange transactions, including grant revenues and special events.

**YWCA NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**

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

Because the Association's performance obligations relate to contracts with a duration less than one year, the Association has elected to apply the optional exemption provided in FASB ASC 606-10-50-14(a), *Revenue from Contracts with Customers*, and therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. There are no incremental costs of obtaining a contract and no significant financing components.

**Contributions**

The Association records contributions within the appropriate net asset category based on the existence or absence of donor conditional promises to give. A conditional promise to give is a contribution with a measurable performance or other barrier and a right to return. The Association recognizes conditional promises to give when the measurable performance or barrier imposed by the donor is substantially met. A conditional promise to give is consider unconditional if the possibility that the measurable performance or barrier will not be met is remote.

**Donated material and services**

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

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

Donations of materials and equipment are recorded as support at fair market value on the date of receipt. At June 30, 2021 and 2020, there were donated materials of \$1,407 and \$2,000, respectively.

**Functional allocation of expenses**

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



YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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

**Fair value of financial instruments**

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

**Income taxes**

The Association is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code as a charitable organization, whereby only unrelated business income as defined by Section 509(a)(1) of the Code is subject to federal income tax. At June 30, 2021 and 2020, the Association had no unrelated business income. Accordingly, no provision for income taxes has been recorded. The income tax filings for the tax years before 2017 are no longer subject to examination by federal and state taxing authorities.

**Accounting pronouncement adopted**

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers Topic (606)*. This ASU supersedes the revenue recognition requirements in *Topic 605, Revenue Recognition*, and most industry-specific guidance. The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The Association adopted this ASU on July 1, 2020.

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

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 3. LIQUIDITY AND AVAILABILITY

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

	<u>2021</u>	<u>2020</u>
Financial assets:		
Cash and cash equivalents	\$ 457,643	\$ 273,419
Grants receivable	221,783	140,971
Investments	281,394	200,163
Notes receivable	50,000	-
Beneficial interest in trust	<u>2,225,468</u>	<u>1,854,104</u>
Total financial assets	3,236,288	2,468,657
Less financial assets held to meet donor-imposed restrictions:		
Purpose-restricted net assets	-	(15,000)
Donor-restricted endowment funds	(186,700)	(159,843)
Less financial assets not available within one year:		
Beneficial interest in trust	(2,225,468)	(1,854,104)
Notes receivable	(40,000)	-
Less board-designated endowment fund	<u>(94,693)</u>	<u>(40,320)</u>
Amount available for general expenditures within one year	<u>\$ 689,427</u>	<u>\$ 399,390</u>

The Association's endowment funds consist of donor-restricted endowments and funds designated by the Board as endowments. Income from donor-restricted endowments is restricted for specific purposes, with the exception of the amounts available for general use. Donor-restricted endowment funds are not available for general expenditure.

The Association's endowment of \$281,393 is subject to an annual spending rate as described in Note 7. Although management does not intend to spend from this endowment (other than amounts appropriated for general expenditure as part of the Board's annual budget approval and appropriation), these amounts could be made available if necessary.

**YWCA NEW HAMPSHIRE**

**NOTES TO FINANCIAL STATEMENTS**

**Note 4. FAIR VALUE MEASUREMENTS**

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

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

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

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

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

The Association uses appropriate valuation techniques based on available inputs to measure the fair value of its investments and beneficial interest in trust. An asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques must maximize the use of observable inputs and minimize the use of unobservable inputs.

**Note 5. NOTES RECEIVABLE**

On April 30, 2021, the Association signed five promissory notes in the amount of \$10,000 each, for a total of \$50,000. The notes bear interest at 1%, payable to the Association on an annual basis and have maturity dates between April 30, 2022 and April 30, 2026.

**YWCA NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 5. NOTES RECEIVABLE (concluded)**

The following is a summary of maturities due on each note as of June 30, 2021:

Year ending <u>June 30,</u>	<u>Amount</u>
2022	\$ 10,000
2023	10,000
2024	10,000
2025	10,000
2026	<u>10,000</u>
Total	<u>\$ 50,000</u>

**Note 6. INVESTMENTS**

Investments consisted of the following at June 30:

	<u>2021</u>		<u>2020</u>	
	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>
Money market funds	\$ 5,282	\$ 5,282	\$ 3,935	\$ 3,935
Mutual funds- domestic	229,122	247,906	169,620	174,781
Mutual funds- international	13,104	16,681	13,201	13,044
Exchange-traded fund	<u>7,965</u>	<u>11,525</u>	<u>7,511</u>	<u>8,403</u>
Total	<u>\$ 255,473</u>	<u>\$ 281,394</u>	<u>\$ 194,267</u>	<u>\$ 200,163</u>

For the years ended June 30, 2021 and 2020, investment fees were \$2,491 and \$1,952, respectively.

Investment return at June 30 is summarized as follows:

	<u>2021</u>	<u>2020</u>
Net interest and dividend income	\$ 5,432	\$ 4,182
Realized gains (losses) on investments	5,564	(1,625)
Unrealized gains on investments	<u>20,235</u>	<u>4,613</u>
Total	<u>\$ 31,231</u>	<u>\$ 7,170</u>

**YWCA NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 6. INVESTMENTS (concluded)**

As discussed in Note 4 to these financial statements, the Association is required to report its fair value measurements in one of three levels, which are based on the ability to observe in the marketplace the inputs to the Association's valuation techniques. The valuation technique used to measure investments is Level 1. Level 1, the most observable level of inputs, is for investments measured at quoted prices in active markets for identical investments as of June 30, 2021.

**Note 7. ENDOWMENT FUND ASSETS**

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

The State of New Hampshire enacted the Uniform Prudent Management of Institutional Funds Act (UPMIFA). UPMIFA establishes law for the management and investment of donor-restricted endowment funds. The Board of Directors of the Association has interpreted UPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds unless there are explicit donor stipulations to the contrary. The original gift is defined by the Association as (a) the original value of gifts donated to all donor-restricted endowments, (b) the original value of any subsequent gifts to donor-restricted endowments, and (c) the original value of accumulations to donor-restricted endowments made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

**YWCA NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 7. ENDOWMENT FUND ASSETS (continued)**

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

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>June 30, 2021</b>			
Investments, beginning of year	\$ 40,320	\$ 159,843	\$ 200,163
Investment return			
Net investment income	761	4,671	5,432
Realized gain	779	4,785	5,564
Unrealized gain	<u>2,833</u>	<u>17,402</u>	<u>20,235</u>
Total investment return	<u>4,373</u>	<u>26,858</u>	<u>31,231</u>
Contribution	50,000	-	50,000
Appropriation of endowment assets:			
Spending rate	-	-	-
Investments, end of year	<u>\$ 94,693</u>	<u>\$ 186,701</u>	<u>\$ 281,394</u>

**Investment Net Asset Composition by Fund Type**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>June 30, 2021</b>			
Board designated	\$ 94,693	\$ -	\$ 94,693
Donor designated	<u>-</u>	<u>186,701</u>	<u>186,701</u>
Total	<u>\$ 94,693</u>	<u>\$ 186,701</u>	<u>\$ 281,394</u>

**YWCA NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 7. ENDOWMENT FUND ASSETS (continued)**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
June 30, 2020			
Investments, beginning of year	\$ 27,028	\$ 166,006	\$ 193,034
Investment return			
Net investment income	580	3,561	4,141
Realized (loss)	(227)	(1,398)	(1,625)
Unrealized gain	<u>645</u>	<u>3,968</u>	<u>4,613</u>
Total investment return	<u>998</u>	<u>6,131</u>	<u>7,129</u>
Appropriation of endowment assets:			
Spending rate	<u>12,294</u>	<u>(12,294)</u>	<u>-</u>
Investments, end of year	<u>\$ 40,320</u>	<u>\$ 159,843</u>	<u>\$ 200,163</u>

**Investment Net Asset Composition by Fund Type**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
June 30, 2020			
Board designated	\$ 40,320	\$ -	\$ 40,320
Donor designated	<u>-</u>	<u>159,843</u>	<u>159,843</u>
Total	<u>\$ 40,320</u>	<u>\$ 159,843</u>	<u>\$ 200,163</u>

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

YWCA NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS

**Note 7. ENDOWMENT FUND ASSETS (concluded)**

The Association has a Board approved spending policy of up to 7% of the total value of the portfolio, which includes interest and dividends, as annual cash requirements.

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

**Note 8. BENEFICIAL INTEREST IN TRUST**

The Association is an irrevocable beneficiary of a charitable remainder trust held by a bank as trustee. These resources are neither in the possession of, nor under the control of the Association. The terms of the trust provide for income of the trust to be distributed to the current beneficiary, and upon the beneficiary's death, the principal is to be distributed to charitable beneficiaries. The fair value of the beneficial interest was determined by applying the Association's percentage interest (14%) to the fair value of the trust assets as reported by the Trustee. The balance at June 30, 2021 and 2020 was \$2,225,468 and \$1,854,104, respectively.

The fair market value of the beneficial interest in a trust is based upon the present value of the estimated future cash receipts from the trust's assets, considering a rate of return on the assets in the trust. As discussed in Note 4, the valuation technique used by the Association is a Level 3 measure because there are no observable market transactions.



**YWCA NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 9. PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at June 30:

	<u>2021</u>	<u>2020</u>
Land		
Buildings and improvements	\$ 63,325	\$ 63,325
Equipment	3,052,739	2,827,191
	<u>106,796</u>	<u>98,553</u>
Total	3,222,860	2,989,069
Less accumulated depreciation	<u>1,966,738</u>	<u>1,916,321</u>
Net property and equipment	<u>\$ 1,256,122</u>	<u>\$ 1,072,748</u>

**Note 10. LINE OF CREDIT**

In fiscal year 2005, the Association entered into a revolving line of credit agreement with a bank for \$150,000. During fiscal year 2014, the Association increased the line of credit for maximum borrowings of \$225,000. The terms of the agreement are due on demand, at a rate of interest equal to 1.5% above the Wall Street Journal prime rate (4.75% at June 30, 2021). The line of credit is secured by general business assets of the Association. As of June 30, 2021 and 2020, there were no advances on the line of credit.

**Note 11. LONG-TERM DEBT**

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

	<u>2021</u>	<u>2020</u>
Note payable to City of Manchester in annual installments of \$3,750, interest at 0%, due July 1, 2028, secured by real property located in Manchester, New Hampshire.	\$ 26,250	\$ 30,000
Note payable to City of Manchester in annual installments of \$5,000, interest at 0%, due October 1, 2034, secured by real property located in Manchester, New Hampshire.	70,000	75,000

**YWCA NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 11. LONG-TERM DEBT (concluded)**

Note payable to US Small Business Administration in monthly installments of \$641, interest at 2.75%, due April 27, 2050	<u>149,900</u>	<u>149,900</u>
Total debt	246,150	254,900
Less current maturities	<u>9,308</u>	<u>8,750</u>
Long-term debt	<u>\$ 236,842</u>	<u>\$ 246,150</u>

The following is a summary of maturities due on long-term debt as of June 30, 2021:

Year ending <u>June 30,</u>	<u>Amount</u>
2022	\$ 9,308
2023	12,152
2024	12,247
2025	12,344
2026	12,444
Thereafter	<u>187,655</u>
Total	<u>\$ 246,150</u>

**Note 12. OTHER LIABILITY**

On April 28, 2020, the Association was granted a loan from Bangor Savings Bank in the amount of \$61,100 through the Paycheck Protection Program ("PPP") under Division A, Title I of the CARES Act, which was enacted March 27, 2020. Funds from the loan may only be used for payroll costs, costs used to continue group health care benefits, rent, and utilities. Under the terms of the PPP, certain amounts of the loan may be forgiven if they are used for qualifying expenses as described in the CARES Act. On July 26, 2021, the entire loan amount was forgiven.

**YWCA NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 13. NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions were available for the following purposes as of June 30:

Restricted for Programs	<u>2021</u>	<u>2020</u>
Crisis services	\$ -	\$ 10,000
Building improvements	-	5,000
Time		
Beneficial interest in trust	2,225,468	1,854,104
Endowment earnings	57,611	30,753
Endowment invested in perpetuity	<u>129,090</u>	<u>129,090</u>
Total	<u>\$ 2,412,169</u>	<u>\$ 2,028,947</u>

**Note 14. PENSION PLAN**

The Association participates in a defined benefit retirement plan with the YWCA Retirement Fund, Inc. There are no prior service costs and it is the policy of the Association to timely fund pension costs. For the years ended June 30, 2021 and 2020, total pension expense associated with this plan was \$20,470 and \$12,530, respectively.

**Note 15. RELATED PARTY TRANSACTIONS**

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

**YWCA NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 16. LEASE OF FACILITIES**

During 2017, the Association entered into a three-year agreement to lease office space to another nonprofit organization. The lease agreement was renewed in 2020 for an additional three years, expiring June 2023. During June 30, 2021 and 2020, total monthly lease payments were \$2,991. During 2020, the Association entered into a one-year lease agreement to rent office space that expired in 2021. The total monthly lease payments were \$1,000. The minimum rental income under these operating lease agreements is as follows:

Year ending <u>June 30,</u>	<u>Amount</u>
2022	\$ 35,892
2023	<u>35,892</u>
Total	<u>\$ 71,784</u>

During June 30, 2021 and 2020, total rental income was \$42,982 and \$27,284, respectively.

**Note 17. RISKS AND UNCERTAINTIES**

The Association invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the statements of financial position.

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

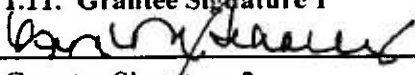
**Note 18. SUBSEQUENT EVENTS**

The Association has evaluated subsequent events through February 9, the date which the financial statements were available to be issued, and has not evaluated subsequent events after that date. No subsequent events were identified that would require disclosure in the financial statements for the year ended June 30, 2021.

GRANT AGREEMENT

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

1. Identification and Definitions.

<b>1.1. State Agency Name</b> New Hampshire Department of Justice		<b>1.2. State Agency Address</b> 33 Capitol Street, Concord, NH 03301	
<b>1.3. Grantee Name</b> New Hampshire Coalition Against Domestic & Sexual Violence		<b>1.4. Grantee Address</b> 100 North Main Street, Suite 300 Concord, NH 03302	
<b>1.5. Grantee Phone #</b> (603) 224-8893	<b>1.6. Account Number</b> 02-20-20-201510- 5017-072-500575	<b>1.7. Completion Date</b> 12/31/2023	<b>1.8. Grant Limitation</b> \$ 155,700
<b>1.9. Grant Officer for State Agency</b> Kathleen Carr		<b>1.10. State Agency Telephone Number</b> (603) 271-1234	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
<b>1.11. Grantee Signature 1</b> 		<b>1.12. Name &amp; Title of Grantee Signor 1</b> Lyn M. Schollett, Executive Director	
<b>Grantee Signature 2</b>		<b>Name &amp; Title of Grantee Signor 2</b>	
<b>Grantee Signature 3</b>		<b>Name &amp; Title of Grantee Signor 3</b>	
<b>1.13. State Agency Signature(s)</b> <i>Kathleen Carr</i>		<b>1.14. Name &amp; Title of State Agency Signor(s)</b> Kathleen Carr, Director of Administration	
<b>1.15. Approval by Attorney General (Form, Substance and Execution) (if G &amp; C approval required)</b>			
By: <i>/s/ Christopher Bond</i>		Assistant Attorney General, On: / / 11/10/2022	
<b>1.16. Approval by Governor and Council (if applicable)</b>			
By:		On: / /	

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

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

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

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## **EXHIBIT A**

New Hampshire Coalition Against Domestic & Sexual Violence as the Grantee (hereinafter referred to as "Subrecipient") shall be compliant at all times with the terms, conditions and specifications detailed below, which are subject to annual review.

1. The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at [www.lep.gov](http://www.lep.gov).
2. The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at <http://www.doj.nh.gov/grants-management/civil-rights.htm> and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.
3. The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships with Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.
4. Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is \$650 per day or \$81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required. Prior approval requests require additional justification.
5. The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice (NHDOJ), that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the NHDOJ for the life of the subgrant without the express approval of the NH DOJ.



## **EXHIBIT A**

6. The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.
- 7. 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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

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 an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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.

**8. Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide**

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated version that may be posted during the period of performance.

The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review

throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained,

## **EXHIBIT A**

whichever is longer, pursuant to 2 C.F.R. 200.334, 200.337.

### **9. 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 subrecipient 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 subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ, must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding

### **10. Requirements related to System for Award Management and unique entity identifiers**

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 current information in SAM.

The subrecipient 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 the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers (UEI) are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers) and are incorporated by reference here.

### **11. Employment eligibility verification for hiring under the award**

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

The details of the recipient's obligations under this condition are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Employment eligibility verification for hiring under award) and are incorporated by reference here.

### **12. 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 (as defined in 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) (as defined in 2 C.F.R. 200.1) within the

## EXHIBIT A

scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130).

The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW 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 PM 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 GMU 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 GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

### **13. Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ.

The details of the recipient's obligations under this condition are posted on the OVW website at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Unreasonable restrictions on competition under the award; association with federal government) and are incorporated by reference here.

### **14. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions>

## EXHIBIT A

(Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)) and are incorporated by reference here.

### **15. Determinations of suitability to interact with participating minors**

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

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions> (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors) and are incorporated by reference here.

### **16. 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 on the OVW website at <https://www.justice.gov/ovw/conference-planning>.

### **17. OVW Training Guiding Principles**

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at <https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary>.

### **18. Effect of failure to address audit issues**

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient 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.

### **19. Potential imposition of additional requirements**

## EXHIBIT A

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

### **20. 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.

### **21. 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.

### **22. 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."

### **23. Restrictions on "lobbying" and policy development**

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them)

## EXHIBIT A

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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance and may not proceed without the express prior written approval of NHDOJ.

### **24. Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year**

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, for each fiscal year, are set out at <https://www.justice.gov/ovw/award-conditions> (Award Condition:

General appropriations-law restrictions on use of federal award funds) 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance and may not proceed without the express prior written approval of NHDOJ.

### **25. 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) online submission accessible via the OIG webpage at <https://oig.justice.gov/hotline/contact-grants.htm> (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at <http://www.usdoj.gov/oig>.

### **26. 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

## EXHIBIT A

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 subrecipient 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 subrecipient'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

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.

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

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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 subrecipient also must inform its employees, in writing (and in the predominant native language of the workforce), 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

### **28. 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.

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

If the recipient 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 subrecipient must disclose that fact and certain related information to OVW by email to [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@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 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.

### **30. Availability of general terms and conditions on OVW website**

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at <https://www.justice.gov/ovw/award-conditions>. These do not supersede any specific conditions in this award document.

### **31. Compliance with statutory and regulatory requirements**

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L.



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103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

### **32. Compliance with solicitation requirements**

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (<https://www.justice.gov/ovw/resources-and-faqs-grantees>). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

### **33. VAWA 2013 nondiscrimination condition**

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming.

The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

### **34. Misuse of award funds**

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

### **35. Limitation on use of funds to approved activities**

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

### **36. Non-supplantation**

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

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### **37. Confidentiality and information sharing**

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information.

The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at <https://www.justice.gov/ovw/resources-and-faqs-grantees>. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

### **38. Activities that compromise victim safety and recovery or undermine offender accountability**

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

### **39. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence**

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at <https://www.justice.gov/ovw/award-conditions> (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

### **40. Termination or suspension for cause**

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as

## EXHIBIT A

applicable mutatis mutandis. The federal regulation providing uniform rules for termination of grants and cooperative agreements is 2 CFR 200.340.

### **41. Performance progress reports and final report submission**

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe.

Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

### **42. Subrecipient program income**

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs.

In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period.

Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

### **43. Subrecipient product monitoring**

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

### **44. Publications disclaimer for STOP Formula subrecipients**

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement:

## EXHIBIT A

"This project was supported by Subgrant No. \_\_\_\_\_ awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

### **45. Copyrighted works**

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

### **46. Consultant compensation rates**

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of \$81.25 per hour, not to exceed \$650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of \$81.25 per hour, not to exceed \$650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

### **47. Ongoing compliance with statutory certifications**

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449

## EXHIBIT A

(regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims).

Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

### **48. Requirements for subrecipients providing legal assistance**

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are:

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

## **EXHIBIT B**

### **-SCOPE OF SERVICES-**

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided to support victims of sexual assault, domestic violence, dating violence, and stalking.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15<sup>th</sup> or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:  
NH Department of Justice  
Grants Management Unit  
33 Capitol Street  
Concord, NH 03301  
(603) 271-8091 or [travis.n.teeboom@doj.nh.gov](mailto:travis.n.teeboom@doj.nh.gov)

**EXHIBIT C**

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.
  - 3a. The Subrecipient shall be awarded an amount not to exceed \$155,700 of the total Grant Limitation from Governor and Council approval or 1/1/2023, whichever is later, to 12/31/2023, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.
  - 3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to the end of the federal grant end date, not after. No extension is granted until approval is received by DOJ in writing.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, or after 12/31/2023, unless a grant extension is approved in writing by DOJ.

## **EXHIBIT D**

### **-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-**

I, Lyn M. Schollett [responsible official], certify that New Hampshire Coalition Against Domestic & Sexual Violence [Subrecipient] has completed the EEO reporting tool certification within the last two years at: [https://ojp.gov/about/ocr/faq\\_eeop.htm](https://ojp.gov/about/ocr/faq_eeop.htm) on November 3, 2021 [date]

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

### **EEOP Training Requirements for Subrecipients**

Joi Smith [official that completed training] has completed the EEOP training at <https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm> on: March 22, 2022 [date]. The EEOP training must be completed at least once every two years.

### **DOJ Discrimination Complaint Process**

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

### **Subrecipient Discrimination Complaint Process**

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



## EXHIBIT D

### Certified Standard Assurances

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

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

## EXHIBIT D

- c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and
- d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.
- (5) The Subrecipient also understands that (in addition to any applicable program-specific regulations and to applicable federal regulations that pertain to civil rights and nondiscrimination) the federal regulations applicable to the award (if any) made by the Department based on the application may include, but are not limited to, 2 C.F.R. Part 2800 (the DOJ "Part 200 Uniform Requirements") and 28 C.F.R. Parts 22 (confidentiality - research and statistical information), 23 (criminal intelligence systems), 38 (regarding faith-based or religious organizations participating in federal financial assistance programs), and 46 (human subjects protection).
- (6) I assure that the Subrecipient will assist the Department as necessary (and will require subrecipients and contractors to assist as necessary) with the Department's compliance with section 106 of the National Historic Preservation Act of 1966 (54 U.S.C. § 306108), the Archeological and Historical Preservation Act of 1974 (54 U.S.C. §§ 312501-312508), and the National Environmental Policy Act of 1969 (42 U.S.C. §§ 4321-4335), and 28 C.F.R. Parts 61 (NEPA) and 63 (floodplains and wetlands).
- (7) I assure that the Subrecipient will give the Department and the Government Accountability Office, through any authorized representative, access to, and opportunity to examine, all paper or electronic records related to the award (if any) made by the Department based on the application.
- (8) If this application is for an award from the National Institute of Justice or the Bureau of Justice Statistics pursuant to which award funds may be made available (whether by the award directly or by any subaward at any tier) to an institution of higher education (as defined at 34 U.S.C. § 10251(a)(17)), I assure that, if any award funds actually are made available to such an institution, the Subrecipient will require that, throughout the period of performance—
- a. each such institution comply with any requirements that are imposed on it by the First Amendment to the Constitution of the United States; and
  - b. subject to par. a, each such institution comply with its own representations, if any, concerning academic freedom, freedom of inquiry and debate, research independence, and research integrity, at the institution, that are included in promotional materials, in official statements, in formal policies, in applications for grants (including this award application), for accreditation, or for licensing, or in submissions relating to such grants, accreditation, or licensing, or that otherwise are made or disseminated to students, to faculty, or to the general public.
- (9) I assure that, if the Subrecipient is a governmental entity, with respect to the award (if any) made by the Department based on the application—

**EXHIBIT D**

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

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

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

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

Lyn M. Schollett

\_\_\_\_\_  
Name of Authorized Signor

  
\_\_\_\_\_  
Signature

Executive Director

\_\_\_\_\_  
Title of Authorized Signor

October 25, 2022

\_\_\_\_\_  
Date

**EXHIBIT E**

**-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 Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3)

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

**Supplanting and job retention**

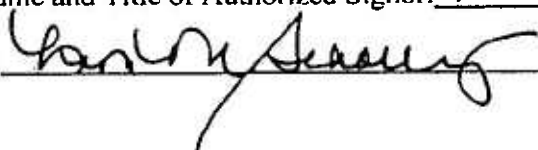
A recipient or subrecipient may use federal funds to retain jobs that, without the use of the federal money, would be lost. If the grantee is planning on using federal funds to retain jobs, it must be able to substantiate that, without the funds, the jobs would be lost. Substantiation can be, but is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

---

The New Hampshire Coalition Against Domestic & Sexual Violence (Subrecipient) certifies that any funds awarded through **grant number 2023VAW16** 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 New Hampshire Coalition Against Domestic & Sexual Violence (Subrecipient) understands that supplanting violations may result in a range of penalties, including but not limited to suspension of future funds under this program, suspension or debarment from federal grants, recoupment of monies provided under this grant, and civil and/or criminal penalties.

Printed Name and Title of Authorized Signor: Lyn M. Schollett, Executive Director

Signature:  Date October 25, 2022

**EXHIBIT F**

**NEW HAMPSHIRE DEPARTMENT OF JUSTICE**



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

Subrecipients should refer to the regulations cited below to determine the certification to which they are required to attest. Subrecipients 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 Subrecipient 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 Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Subrecipient'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 Subrecipient 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 Subrecipient 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**

## EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient certifies, 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 Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Subrecipient 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 Subrecipient also must disclose such felony criminal conviction in writing to the Department (for OJP Subrecipients, to OJP at [Ojpcompliancereporting@usdoj.gov](mailto:Ojpcompliancereporting@usdoj.gov); for OVW Subrecipients, to OVW at [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@usdoj.gov); or for COPS Subrecipients, to COPS at [AskCOPSRC@usdoj.gov](mailto:AskCOPSRC@usdoj.gov)), unless such disclosure has already been made.

### 3. FEDERAL TAXES

A. If the Subrecipient 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

## EXHIBIT F

(2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP

Subrecipients, to OJP at [Ojpcompliancereporting@usdoj.gov](mailto:Ojpcompliancereporting@usdoj.gov); for OVW Subrecipients, to OVW at [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@usdoj.gov); or for COPS Subrecipients, to COPS at [AskCOPSRC@usdoj.gov](mailto:AskCOPSRC@usdoj.gov)).

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

### 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 Subrecipient 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 Subrecipient's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(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;

**EXHIBIT F**

(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;

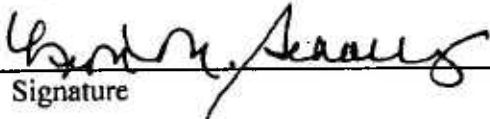
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(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.

Lyn M. Schollett  
Name of Authorized Signor  
  
Signature

Executive Director  
Title of Authorized Signor  
October 25, 2022  
Date

NH Coalition Against Domestic & Sexual Violence, PO Box 353, Concord, NH 03302-0353  
Name and Address of Agency



## EXHIBIT G

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

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

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

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

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

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

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



**EXHIBIT G**  
Certification

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

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

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

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

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

## EXHIBIT H

U.S. Department of Justice  
Office on Violence Against Women



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

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

**(A) In general**

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

**(B) Nondisclosure**

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

(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or

(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

## **EXHIBIT H**

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

### **(C) Release**

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

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

### **(D) Information sharing**

(i) Grantees and subgrantees may share—

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

(ii) In no circumstances may—

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

### **(E) Statutorily mandated reports of abuse or neglect**

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

### **(F) Oversight**

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

### **(G) Confidentiality assessment and assurances**

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

**EXHIBIT H**

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

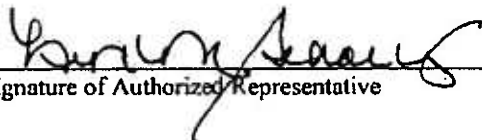
Lyn M. Schollett

Executive Director

Typed Name of Authorized Representative

Title

Telephone Number 603-224-8893

  
Signature of Authorized Representative

October 25, 2022

Date Signed

NH Coalition Against Domestic & Sexual Violence

Agency Name

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

**CERTIFICATE OF AUTHORITY**

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

1. I am a duly elected Chairperson/Officer of the NH Coalition Against Domestic and Sexual Violence \_\_\_\_.  
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on September 28, 2021, at which a quorum of the Directors/shareholders were present and voting.  
(Date)

**VOTED:** That Lyn M. Schollett, Executive Director  
(Name and Title of Contract Signatory)

is duly authorized on behalf of the NH Coalition Against Domestic and Sexual Violence to enter into contracts or  
(Name of Corporation/ LLC)

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

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

Dated: October 24, 2022



Signature of Elected Officer

Name: Amy Vorenberg

Title: Chairperson, Board of Directors



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
04/25/2022

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

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

<b>PRODUCER</b> E & S Insurance Services LLC 21 Meadowbrook Lane P O Box 7425 Gilford NH 03247-7425	<b>CONTACT NAME</b> Eleanor Spinazzola <b>PHONE (A/C No. Ext)</b> (603) 293-2791 <b>FAX (A/C. No)</b> (603) 293-7188 <b>E-MAIL ADDRESS</b> Eleanorspinazzola@esinsurance.net
	<b>INSURER(S) AFFORDING COVERAGE</b> <b>INSURER A</b> Great American Insurance Group <b>INSURER B</b> Liberty Mutual Agency Corporation <b>INSURER C</b> <b>INSURER D</b> <b>INSURER E</b> <b>INSURER F</b>
<b>INSURED</b> NH Coalition Against Domestic and Sexual Violence, DBA: NHCADSV PO Box 353 Concord NH 03302	

COVERAGES CERTIFICATE NUMBER: 2022 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	AUCL 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"/> CLA MS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPL'ES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER			MAC 5464236 21	05/15/2022	05/15/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV NJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPIOP AGG \$ 2,000,000 \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY			MAC 5464236 21	05/15/2022	05/15/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 100,000 BODILY NJURY (Per person) \$ BODILY NJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input checked="" type="checkbox"/> RETENTION \$ 10,000 <input type="checkbox"/> OCCUR <input checked="" type="checkbox"/> CLA MS-MADE			UMB8234007-14	05/15/2022	05/15/2023	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below Y/N <input checked="" type="checkbox"/> N		N/A	WC5-31S-604577-012	05/15/2022	05/15/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E L EACH ACC DENT \$ 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)

<b>CERTIFICATE HOLDER</b> NH Department of Justice 33 Capitol Street Concord NH 03301	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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# State of New Hampshire

## Department of State

### CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NEW HAMPSHIRE COALITION AGAINST DOMESTIC AND SEXUAL VIOLENCE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 30, 1981. 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: 63838

Certificate Number: 0005755697



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire.

this 11th day of April A.D. 2022.

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

David M. Scanlan

Secretary of State

Internal Revenue Service  
District Director

MAY 19 1982 MAY 23 1982  
Department of the Treasury

P.O. Box 9107  
Boston, MA 02203

Date: MAY 18 1983

Our Letter Dated:  
November 24, 1981  
Person to Contact:  
Marcus E. Darr/dj  
Contact Telephone Number:  
223-4241

New Hampshire Coalition Against  
Family Violence  
P.O. Box 353  
Concord, NH 03301

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section           \*          . Your exempt status under section 501(c)(3) of the code is still in effect. \*170(b)(1)(A)(vi) and 509(a)(1).

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

For tax years ending on and after December 31, 1982, organizations whose gross receipts are not normally more than \$25,000 are excused from filing Form 990. For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990.

Sincerely yours,

  
District Director



# State of New Hampshire

OFFICE OF SECRETARY OF STATE



I, WILLIAM M. GARDNER, Secretary of State of the State of New Hampshire, do hereby certify that the following and hereto attached Amendment to the Articles of Agreement including name change of NEW HAMPSHIRE COALITION AGAINST FAMILY VIOLENCE to NEW HAMPSHIRE COALITION AGAINST DOMESTIC AND SEXUAL VIOLENCE has been recorded in the Records of Voluntary Corporations, Volume 1 - 7, Page 301.



In Testimony Whereof, I hereto set my hand and  
cause to be affixed the Seal of the State, at  
Concord, this 16th day of August  
A.D. 19 85

*William M. Gardner*  
Secretary of State

## KEY ADMINISTRATIVE PERSONNEL

Contractor Name: New Hampshire Coalition Against Domestic & Sexual Violence

Name of Program: VAWA STOP

BUDGET PERIOD: SFY 23			
NAME	JOB TITLE	SALARY	PERCENT PAID FROM THIS CONTRACT
Lyn Schollett	Executive Director	\$110,740	15.00%
Joi Smith	Program Director	\$66,600	63.00%
Alyssa Dandrea	Community Relations Specialist	\$55,700	20.00%
Kristen Barnett	Training & Resouces Specialist	\$50,750	86.00%
<b>TOTAL SALARIES</b>			

Alyssa Dandrea

## **COMMUNICATIONS EXPERIENCE**

**New Hampshire Coalition Against Domestic and Sexual Violence, Concord, N.H.** (October 2020-present)

**Community Relations Specialist:** Works as a member of the Public Affairs team to expand the Coalition's grassroots network, produce legislative updates and action alerts. Manages statewide public awareness campaigns and events and is the point person for all media inquiries. Cultivates and nurtures relationships with partners, donors, foundations and volunteers on all aspects of resource development.

**Concord Monitor, Concord, N.H.** (June 2016-October 2020)

**Crime/courts reporter:** Reported on criminal and civil cases in central New Hampshire, legislative reform, the state correctional system, campus sexual violence and victims' rights. Conceptualized and executed long-term enterprise projects on incarcerated parents, and the crimes of sexual assault and domestic violence.

**The Keene Sentinel, Keene, N.H.** (August 2013-June 2016)

**Crime/courts reporter:** Reported on criminal and civil cases in Cheshire County for print and web-based audiences. Integrated social media into daily work and breaking news coverage.

**Monadnock Ledger-Transcript, Peterborough, N.H.** (June 2011-August 2013)

**Reporter and photographer:** Covered breaking news, courts, local government, community events, arts and entertainment stories in Dublin, Jaffrey and Rindge.

## **AWARDS**

**New England Newspaper & Press Association**

- Publick Occurrences for "Fighting Back" series on domestic violence (2019) and "Unsilenced" series on sexual assault (2017)
- Better Newspapers Competition honored "Fighting Back" (2020); "Unsilenced" and "Parenting from Prison" (2018)

**New Hampshire Press Association**

- Community Service award for "Fighting Back" (2020)
- Contest awarded courts/crime and spot news reporting at the *Sentinel* (2014-2015); business, education, feature and investigative journalism at the *Ledger-Transcript* (2012-2013); Rookie of the Year (2012)

**Franklin Pierce University**

- Marlin Fitzwater medallion for contributions to the public discourse (2011)

## **CONFERENCES**

**30th Annual Victims' Rights Conference** at Baystate Education Center in Holyoke, Mass.; panelist with New Hampshire prosecutor, advocate and school counselor to discuss high-profile St. Paul's School rape case (2019)

**New England First Amendment Institute** at the headquarters of the New England Newspaper and Press Association in Dedham, Mass.; attendee and presenter (2014-2015)

## **EDUCATION**

**Bachelor of Arts**, Franklin Pierce University, May 2011

Mass Communication, Minor in History, Concentrations in Journalism and Media Studies  
GPA 3.92/4.0

# S. Joi Smith

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## SKILLS SUMMARY:

Highly creative and enthusiastic community builder  
Excellent communication and organizational skills  
Aptitude for technology and innovation  
Activist and passionate participant in the arts community

## EMPLOYMENT HISTORY:

**NH Coalition Against Domestic & Sexual Violence – Program Director** August 2020 – Present  
Concord, NH

Provide leadership and oversight in the development and administration of member services, training and technical assistance, statewide programs and other special projects of the NHCADSV in line with its mission, strategic plan and community needs. Recruit, train and supervise program staff, as they implement and sustain initiatives of the NHCADSV. Oversee training and technical assistance efforts of the NHCADSV. Develop and implement evaluation tools for statewide programs and special projects. Provide high level management and support to the AmeriCorps Victim Assistance Program (AVAP.) Assist with grant writing in response to federal, state, and private funding opportunities. Serve as liaison to the NHCADSV's 13 member programs by identifying needed resources and training to improve direct service delivery. Serve on statewide committees to assist in the improvement of multi-disciplinary response to domestic violence, sexual violence, stalking and human trafficking.

**HAVEN – Manager of Client Services** July 2015 – August 2020  
Portsmouth, NH

Manage HAVEN client services program and supervise direct service staff. Serves as the Agency's AmeriCorps Victim Assistance Program Advocate Coordinator and Internship Coordinator. Develop, organize and facilitate in-service and ongoing training programs for all direct service staff, interns and volunteers. Maintain and continually develop an on-going effective client services program using best practices for survivors of domestic and sexual violence through a 24 - hour hotline, office walk-ins, and accompaniments to hospitals, police stations, courts and child advocacy centers. Engage and maintain excellent relationships with victim service community partners both at the local and state level such as the NH State Attorney General's office, NH Coalition Against Domestic & Sexual Violence (NHCADSV), Rockingham & Strafford NH County Prosecutors and child advocacy centers (CAC's), NH Department of Child, Youth and Family Services (DCYF), and local Law Enforcement, pro-bono attorney programs, and district courts.

**Sexual Assault Support Services (SASS)** September 2011 – July 2015  
Volunteer Advocate (Sept. 2011 – July 2012) | Night Supervisor (July 2012- Sept.2013) | Client Services Coordinator (Sept. 2013 – July 2015)  
Portsmouth, NH

Provide supportive services and referrals to victims and survivors of sexual violence through the 24 - hour hotline, hospital and police accompaniments and peer support groups. Schedule and coordinate SASS's 24-hour services coverage. Provide supervision to AmeriCorps Victim Assistance Program members, direct service staff and volunteer advocates. Develop and implement training and programming for trauma-informed sexual assault/abuse supportive services.

## COMMITTEES & BOARDS SERVED:

NH Child Abuse & Neglect Task Force	2020 - Present
NH Child Fatality Review Committee	2020 - Present
NH Human Trafficking Collaborative Task Force	2017 - Present
NH Incapacitated & Vulnerable Adult Fatality Review Committee	2020 - Present
NH Lethality Assessment Program (LAP) Steering Committee	2018 - Present
NH Sexual Assault Nurse Examiner (SANE) Advisory Board	2017 - Present
NH Wellness & Primary Prevention Council	2020- Present
Child Advocacy Center of Rockingham County MDT Advisory Board	2019 - 2020
Strafford County Child Advocacy Center Advisory Board	2017 - 2020
Strafford County Sexual Assault Resource Team (SART)	2016 - 2020
Rockingham County Sexual Assault Resource Team (SART)	2015 - 2020

## OTHER RELATED EXPERIENCE:

# S. Joi Smith

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## **Back Alley Productions - Founder/Director/Producer**

**2008 - Present**

A cutting-edge, independent theater company focused on executing a clear, strong vision for quality theater programs, and maintaining inclusivity, integrity and respect for all involved with each production.

## **Players' Ring Board of Director - Board Member/Producer Liaison/Marketing Chair**

**2013 – 2019**

Portsmouth, NH

A non-profit, groundbreaking, black box theater whose mission is to provide an environment where artists can thrive, grow, take risks and make daring choices. Responsible for training, coordinating, scheduling, supporting and mentoring more than 25 production companies throughout the season, as well as planning and executing any fundraising efforts and events for the theater. Manage and develop content for marketing, social media, and bi-weekly newsletters promoting each production and event. Organize and facilitate community volunteer projects aimed at improving the theater space.

## **V-Day Portsmouth NH/V-Day Rochester NH/One Billion Rising - Organizer/Producer/Director**

**2001-2015**

Organizing, producing and directing a yearly event focused on raising awareness and funds to end violence against women. Organizing all aspects of these events, from casting, scheduling, staging, and directing, to securing donations and local community support and creating content for and managing marketing and promotion of events. Fostering collaboration with local beneficiaries and other community V-Day organizers, to cross-promote causes and events, and ensure consistent messaging. Responsible for completing and submitting required reports and reconciling budgets at the end of each event.

## **ADDITIONAL SKILLS:**

**Trainings & Group Facilitation:** Experienced in developing and facilitating on-going required training for staff, community partner professionals, as well as developing and facilitating survivor support groups.

**Technology:** Proficient in both MAC and PC platforms. Expertise in Microsoft Office programs & Office 365, Adobe Acrobat, Adobe Photoshop, QuickBooks, and online project management and file share systems such as Freedcamp, Basecamp and Dropbox, as well as Google docs.

**Marketing:** Additional expertise & aptitude for website design, social media management and email marketing. Skilled at copywriting, editing and basic graphic design.

## **EDUCATION:**

Plymouth Regional High School 1995

## **AWARDS & HONORS:**

### **2019 Everyday Hero Award**

Granite State Children's Alliance & the Stafford County Child Advocacy Center

### **2015 Champion for Children**

The Child Advocacy Center of Rockingham County



## KRISTEN BARNETT

### EDUCATION

**Northeastern University School of Law**, Boston, MA Juris Doctor, with Concentration in Criminal Justice, May 2022

Clinical Work: Domestic Violence Institute, Student Attorney (Winter 2020/2021, Summer 2021, Spring 2022)

Other: Teaching Assistant (Spring 2022)

**Boston University**, Boston, MA, Bachelor of Science in English Education, May 2019

Honors: Dean's List, Academic Achievement Award (2017-2018) Resident Assistant with minimum 3.5 GPA

Activities: Residential Life, Resident Assistant; School of Education, Dean's Host; 16,000 Strong, Chair of Social Media

### EXPERIENCE

**New Hampshire Coalition Against Domestic and Sexual Violence**, Concord, NH, August 2022- present

*Training and Resource Specialist*

Create and deliver trainings to increase capacity for professionals of varied disciplines working with survivors of intimate partner violence, collaborate with Coalition staff and other state agencies to develop trainings, facilitate monthly cohort meetings, provide support and trainings to staff at Coalition member programs

**New Hampshire Coalition Against Domestic and Sexual Violence**, Concord, NH, March 2022- August 2022

*Prevention Coordinator*

Support and provide technical assistance to twelve educators across the state; facilitate monthly cohort meetings; evaluate and assess programming and curriculum materials; collaborate and develop education and outreach materials; engage in multidisciplinary state-wide RSA 188:H Task Force

**New Hampshire Hillsborough County- North Superior Court**, Manchester, NH, September 2021-December 2021

*Law Clerk Intern*

Drafted judicial orders; conducted legal research; crafted memos for judges; researched case law and statutory law; discussed legal arguments with judges; observed court proceedings; took notes on hearings for judges

**The American Bar Association Center on Children and the Law**, Washington, D.C., February 2021-May 2021

*Kinship Project Legal Intern*

Conducted extensive legal research on current legislation and social science reviews regarding kinship foster care to draft summaries and policy recommendations; communicated with local kinship support service providers; attended legislative roundtable sessions for state/city governments; created informative resources for kin caregivers nationwide

**New York City Administration for Children's Services, Queens, NY, June-August 2020**

*Family Court Legal Services Intern*

Interviewed social workers; drafted petitions of abuse/neglect; orally argued petitions in family court; conducted legal research on current case law; drafted appellate brief; prepared materials for discovery

**Fenway High School, Boston, MA, September 2018-May 2019**

*Practicum Student Teacher*

Worked in a Boston public high school 40+ hours a week; created and delivered Humanities curriculum to two 12<sup>th</sup> grade classes, one 11th grade inclusion classroom, and two sections of mixed age English language learning students; attended faculty meetings; co-planned lessons with colleagues; reached out to community organizations to create weeklong experiential learning program; graded assignments; tutored students of all years through after school academic help program

**826 Boston, Boston, MA, January 2017-December 2018**

*Tutor*

Supported K-12 students two days a week with homework on a variety of subject areas including math, language arts, and biology; practiced brainstorming techniques; revised writing pieces; worked with English language learning students to complete homework

**"Let's Get Ready" Program, Malden, MA, January-May 2016**

*Critical Reading and Writing Coach*

Created and implemented lesson plans teaching grammar concepts, reading strategies, and SAT test taking skills; revised colleges essays for Malden High School students

**Boston University Children's Center, Boston, MA, August 2016-May 2018**

*Assistant Teacher*

Engaged and supported children ages 2-5, in classroom setting; fostered effective communication between children

**Hibernia College, Dublin, Ireland, June-August 2018**

*Intern for Primary Education Team*

Drafted new curriculum proposal; reviewed graduate-level student dissertations; coordinated assessments

## **LANGUAGE SKILLS**

Spanish (Limited Working Proficiency); American Sign Language (Limited Working Proficiency)

## Lyn M. Schollett

### CAREER SYNOPSIS

#### **Seasoned sexual assault coalition General Counsel**

- In-depth knowledge of anti-rape movement and direct services of rape crisis centers and domestic violence shelters. Provide technical assistance to ICASA member rape crisis programs on legal issues and statewide rape crisis service standards.
- Familiarity with funding opportunities and challenges facing state coalitions, as well as role of coalition as a pass-through organization.
- Coordinate drafting and filing of amicus briefs on issues including statute of limitations and application of the rape shield law. Assist centers' pro bono counsel to protect the privacy of victims' records.

#### **Experienced public policy advocate**

- Drafted and successfully advocated for the passage of more than 50 significant policy changes impacting rape victims in Illinois in the past 16 years. Initiatives include expanding the healthcare and privacy rights of victims with disabilities, implementing a strip club tax to fund rape crisis centers, creating a statutory foundation for the state's first pilot SANE programs and implementing criminal consequences and healthcare standards related to drug-facilitated sexual assault.
- Represented the sexual assault community in drafting portions of the 2013 Violence Against Women Act.

#### **Highly skilled communicator**

- Train Sexual Assault Nurse Examiners, prosecutors, law enforcement, and judges on topics including sexual violence, criminal and civil procedure, rape crisis center staff as expert witnesses, confidentiality and health care for victims. Mentor sexual assault coalition attorneys throughout the country.
- Skilled at crafting and delivering media messages and advocating with state agency and elected officials.

#### **Accomplished non-profit manager**

- Legal counsel to 32-member ICASA board, which utilizes consensus decision-making.
- Through elected leadership positions on local, regional and national governing bodies for Planned Parenthood, actively pursued the sustainability of a national network of women's health centers. Successfully implemented governance reformulation for national board. Spearheaded membership adoption of national core healthcare services for all Planned Parenthood affiliates in the United States.

#### **Efficient and effective manager**

- Adept at managing complex projects including strategically conceptualizing the overall structure for a project, supervising diverse groups of individuals, identifying and assigning tasks, setting deadlines and insuring high quality work product.
- Supervise the Sexual Assault Justice Project, one of the first sexual-assault specific legal clinics in the country.

### EMPLOYMENT

2013-Present

#### **NH Coalition Against Domestic & Sexual Violence**

Concord, NH

Direct and lead a statewide organization that is a national leader in the movement to end violence against women. Effectively supervise staff in their function to provide funding, training, technical assistance, public policy advocacy, community outreach and development, and forums for resource sharing and networking of the NHCADSV in line with its mission, strategic plan and community needs.

1996 to 2013	<b>Illinois Coalition Against Sexual Assault</b> <u>General Counsel</u> for statewide coalition of 32 sexual assault centers. Advise board on governance and non-profit matters. Provide technical assistance to member programs on wide range of legal issues impacting the provision of rape crisis services. Train and advise representatives of the criminal justice system. Represent coalition to elected officials, statewide stakeholders and media.	Springfield, IL
2005 to 2006	<b>Southern Illinois University School of Medicine</b> <u>Adjunct Faculty</u> Taught Studies in Medical-Legal Aspects of Obstetrics and Gynecology course to MD/JD joint degree students.	Springfield, IL
1994 to 1996 and summer of 1992	<b>Sachnoff &amp; Weaver, Ltd.</b> <u>Associate</u> , Litigation Department Drafted motions and trial briefs and presented appellate oral argument in securities fraud case; defended case-dispositive motions; prepared discovery; defended and took depositions; tried commercial leasing case; drafted articles regarding sexual harassment for client advisory newsletter; investigated and resolved potential conflicts of interest for law firm.	Chicago, IL
1993 to 1994	<b>The Honorable Harold A. Baker, U.S. District Court, C.D. Ill.</b> <u>Law Clerk</u> Conducted legal research and drafted bench memoranda in preparation for hearings and trials; drafted legal opinions.	Danville, IL

#### VOLUNTEER LEADERSHIP

2006 - 2012	<b>Planned Parenthood Federation of America</b> <u>Member and Officer</u> , Board of Directors Assumed wide range of volunteer leadership roles for national reproductive health care organization, including strategic planning for service provision, reformulating board governance structure, spearheading membership adoption of core service standards for all affiliates, grassroots leadership development and political advocacy related to women's health. Served as vice chair for three years.
2008 - 2012	<b>Planned Parenthood of Illinois</b> <u>Member</u> , Board of Directors
1997-2003	<b>Planned Parenthood, Springfield Area</b> <u>Member</u> , Board of Directors Engaged in strategic planning, fundraising and direction for reproductive health clinic. Chaired committee to open new self-sustaining clinic. Served as board chair.
1997 - present	<b>Springfield Bicycle Club</b> <u>Volunteer and Board Member</u> . Organize and lead cycling events for riders of all ages and experience levels; advocate for funding and public policies to support safe cycling.

#### EDUCATION

J.D., 1993	<b>Northwestern University School of Law</b> Juris Doctor	Chicago, IL
B.Ph., 1989	<b>Miami University</b> Bachelor of Philosophy in Constitutional Law and Women's Issues	Oxford, OH

**New Hampshire Coalition Against Domestic and Sexual Violence**  
**Job Description: Executive Director**

The New Hampshire Coalition Against Domestic and Sexual Violence (NHCADSV) creates safe and just communities through advocacy, prevention and empowerment of anyone affected by sexual violence, domestic violence and stalking.

The above mission is accomplished by the Coalition, which includes 13 independent community-based member programs, a Board of Directors and a central staff working together to: 1) Influence public policy on the local, state and national levels; 2) Ensure that quality services are provided to victims; 3) Promote the accountability of societal systems and communities for their responses to sexual violence, domestic violence and stalking; 4) Prevent violence and abuse before they occur.

**Job Objective and Summary:** Direct and lead a statewide organization that is a national leader in the movement to end violence against women. Effectively supervise staff in their function to provide funding, training, technical assistance, public policy advocacy, community outreach and development, and forums for resource sharing and networking of the NHCADSV in line with its mission, strategic plan and community needs.

**Job Functions:**

**1. Advance the collective vision and strategy of the Coalition**

- Oversee the development and implementation of a broad-based strategic plan;
- Work cooperatively with the Board of Directors to provide vision and direction for the organization;
- Clearly communicate the vision and strategy to others.

**2. Manage the organization toward accomplishment of the vision and mission**

- Provide supervision and support to staff management;
- Lead staff team effectively, especially through times of change;
- Conduct performance assessments in a manner that supports achievement of the organizational mission and goals.

**3. Provide entrepreneurial and sound fiscal leadership**

- Work with staff, board and member programs to develop strategies to increase and diversify the Coalition's revenue;
- Oversee all fiscal systems to ensure financial soundness and compliance;
- Lead long-term fiscal planning;
- Plan for communications needs around new sources of funding.

**4. Act as chief communications leader and strategist**

- Act as content expert, supporting policy staff and working directly with state and national policymakers;
- Act as chief media contact for the Coalition;
- Set the tone and lead expectations in internal and external communications;
- Act as primary representative with external stakeholders;
- Working with staff team, build marketing and communications systems for the organization.

**5. Strive for and promote best practices in all programs.**

- Monitor the quality and effectiveness of all programs and work with staff and member organizations to develop strategies for improvement;
- Develop relationships and collaborations with local, state and national partners to ensure access to current best practices in the field;

- Work with member organizations to incorporate direct service and prevention best practices in New Hampshire;
- Identify best practices being developed in New Hampshire and promote them in the state and in national networks.

**Minimum Requirements:**

- Professional experience with, and an understanding of sexual violence, domestic violence and stalking issues, and a demonstrated commitment to anti-oppression work and ending violence against women.
- Demonstrated ability to manage a large nonprofit organization, including a demonstrated ability to successfully manage complex, multi-faceted and political relationships.
- Bachelor's Degree required, Master's Degree preferred, with at least 5 years experience managing staff

**Preferred Skills:**

- Strong leadership, administrative, negotiation, grant-writing, presentation and networking skills.
- Outstanding facilitation and group management skills, including the ability to synthesize diverse opinions to support efficient decision-making.
- Superior staff development and supervision skills.
- Excellent oral and written communication skills.
- Sustained success in planning, organizing and implementation of strategic initiatives.
- Demonstrated fundraising history that includes generating new revenue.

**Physical and psychological demands:** The physical demands described here are representative of those that must be met to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions:

- Must be physically and mentally capable of performing multiple tasks (such as phone calls, computer work, attending meetings) under stressful situations and able to consistently function well in a fast paced environment.
- Must be capable of using a visual display terminal with keyboard; repetitively use his/her wrist, elbow and shoulder.
- Must be able to talk and hear.
- This position is located in Concord, NH. Frequent travel will be required, including statewide and national travel.

**Disclaimer**

The above statements are intended to describe the general nature and level of work expected for this position. They are not to be construed as an exhaustive list of all responsibilities, duties, and skills required. All personnel may be required to perform duties outside of their normal responsibilities from time to time, as needed.

The NH Coalition is an Equal Opportunity Employer and is committed to hiring and employing diverse staff. We strongly encourage people of diverse racial, gender, and ethnic identities and abilities to apply.

**For Human Resources Only**

Job Category	Director
Exempt/Nonexempt	Exempt
This is a full time position	Full time: 40 hours per week
Supervisor	Board of Directors
Department(s)	N/A

Last Revised

August 2013

## **New Hampshire Coalition Against Domestic and Sexual Violence Job Description: Community Relations Specialist**

The New Hampshire Coalition Against Domestic and Sexual Violence (The Coalition) creates safe and just communities through advocacy, prevention and empowerment of anyone affected by sexual violence, domestic violence, and stalking.

The above mission is accomplished by The Coalition which includes 13 independent community-based member programs, a Board of Directors and a central staff working together to: 1) influence public policy on the local, state and national levels; 2) ensure that quality services are provided to victims; 3) promote the accountability of societal systems and communities for their responses to sexual violence, domestic violence and stalking; 4) prevent violence and abuse before they occur.

**Job Objective and Summary:** Assist with the development and implementation of The Coalition's public communications and fundraising initiatives. Works within a team of the Executive Director and Public Affairs Director and other Public Affairs staff to develop and implement communication and development strategies to broaden the impact of The Coalition and its 13 member programs.

These primary job functions will be performed at The Coalition's office in Concord, New Hampshire. The employee must have access to reliable transportation to and from work. This employee must be able to work a flexible schedule, available on nights and weekends to respond to media requests, update social media platforms, and monitor news. Occasional statewide travel is required.

### **ESSENTIAL FUNCTIONS:**

#### **COMMUNICATIONS**

- Collaborate with the Executive Director and Public Affairs Director to create and implement a communications plan
- Serve as a point person for general media inquiries to The Coalition and coordinate responses to media requests, including crisis communications
- Work with the Public Policy Specialist to expand The Coalition's grassroots network, to produce legislative updates and action alerts, and to implement and promote public policy initiatives and campaigns
- Update Coalition website, generate monthly newsletters, maintain media and grassroots contact databases
- Create and distribute Coalition materials
- Manage statewide public awareness campaigns and events
- Coordinate The Coalition's participation in regional and national public awareness efforts
- Develop The Coalition's marketing strategies, and coordinate outreach efforts to ensure consistent messaging across all communications materials and social media platforms

#### **DEVELOPMENT**

- Collaborate with the Executive Director, Public Affairs Director, and Public Affairs Coordinator on all aspects of resource development, including strategy-building, cultivation, gift solicitation, and stewardship



- Work with the Public Affairs Director and Public Affairs Coordinator to present an annual development plan and prepare and present regular progress reports to Board of Directors, and serve as staff support to the Board of Director's Development Committee
- Work with Executive Director and Public Affairs Director to cultivate and nurture relationships with partners, donors, foundations, volunteers, and other external stakeholders to strengthen major gifts/planned gifts. Specifically, help identify and develop a portfolio of major gift prospects and grants and manage specific donors within that portfolio

## **GENERAL**

- Participate in staff meetings, attend community events, and otherwise contribute to strengthening the deep roots within The Coalition's community, both internally and externally
- Plan and execute volunteer trainings
- Manage media database
- Provide training and technical assistance to member programs and the The Coalition's Board of Directors on public relations, communications, volunteer recruitment, and media advocacy

### **Skill Requirements:**

- Skilled communicator with superior interpersonal, verbal and written skills, including experience with crisis communications
- Proficient in fundraising including experience managing online fundraising databases and the creation of dynamic materials and presentations for individual and corporate prospects and renewals
- Knowledge of current best practices in social media; expertise in navigating the current mainstream social media platforms
- Knowledge and experience in website management
- Knowledge and ability to work within design and publishing programs
- Proficiency with Microsoft Office Suite
- A strong work ethic, essential for this demanding environment that continually strives for excellence

### **Desired:**

- High emotional intelligence, able to easily develop deep, trusting relationships with diverse individuals from many different backgrounds
- Humble, knows when to ask for help and advice from others
- A great sense of humor
- The ability to work quickly and nimbly under pressure and in a fast-paced environment
- An incredible passion for our mission that invigorates and excites everyone with whom you connect
- Demonstrated understanding of and commitment to domestic and sexual violence issues
- Experience with Giftworks donor software, Constant Contact, and with Frontstream, an enterprise fundraising platform

**Educational Level:** Bachelor's Degree or equivalent experience

**Physical and psychological demands:** The physical demands described here are representative of those that must be met to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions:

- o Must be physically and mentally capable of performing multiple tasks (such as phone calls, computer work, attending meetings) and able to consistently function well in a fast-paced environment.
- o Must be capable of using a visual display terminal with keyboard, repetitively use his/her wrist, elbow and shoulder.
- o Must be able to talk and hear.
- o Ability to bend, lift and carry equipment and other materials (up to 30 pounds).

**Disclaimer**

The above statements are intended to describe the general nature and level of work expected for this position. They are not to be construed as an exhaustive list of all responsibilities, duties, and skills required. All personnel may be required to perform duties outside of their normal responsibilities from time to time, as needed.

The Coalition is an Equal Opportunity Employer and is committed to hiring and employing diverse staff. We strongly encourage people of diverse racial, gender, and ethnic identities and abilities to apply.

**Position reports to:**

**For Human Resources Only**

Job Category	Specialist
Exempt/Nonexempt	Exempt
This is a full time position	40 hours per week
Supervisor	Community Relations Specialist
Department(s)	
Last Revised	September 2019

**New Hampshire Coalition Against Domestic and Sexual Violence**  
**Job Description: Program Director**

The New Hampshire Coalition Against Domestic and Sexual Violence (NHCADSV) creates safe and just communities through advocacy, prevention and empowerment of anyone affected by sexual violence, domestic violence and stalking.

The above mission is accomplished by the Coalition, which includes 13 independent community-based member programs, a board of directors and a central staff working together to: 1) Influence public policy on the local, state and national levels; 2) Ensure that quality services are provided to victims; 3) Promote the accountability of societal systems and communities for their responses to sexual violence, domestic violence and stalking; 4) Prevent violence and abuse before they occur.

**Job Objective and Summary:** Provide leadership and oversight in the development and administration of member services, training and technical assistance, statewide programs and other special projects of the NHCADSV in line with its mission, strategic plan and community needs.

**Essential Functions:**

- Responsible for the development, implementation, evaluation and direction of statewide programs and projects of NHCADSV in response to victim, member program and community needs. Identify emerging needs in the field and develop programming to aid in strengthening services.
- Accomplish Program Department objectives by managing staff; planning and evaluating department activities.
  - Maintain staff by recruiting, selecting, orienting, and training employees.
  - Develop personal growth opportunities.
  - Accomplishes staff results by communicating job expectations, planning, monitoring, and appraising job results.
- Serve as key staff liaison to the NHCADSV member programs. This includes leadership role in meetings and identifying and facilitating training and technical assistance.
- Coordinate NHCADSV's Participating Member Council, responding to both short-term and long-term priorities of the Council's statewide work.
- Manage statewide training and technical assistance activities of the NHCADSV for stakeholders.
- Assist with grant writing in response to federal, state, and private funding opportunities.
- Engage with key stakeholders on relevant program activities of the NHCADSV and its member programs.
- Serve on statewide committees and advisory boards to improve multidisciplinary responses to sexual violence, domestic violence and stalking.
- Member of the NHCADSV Leadership Team.

**Minimum Requirements:** Demonstrated program planning and organizational development skills. At least five years of management and supervisory experience in a dynamic and complex organization.

**Preferred Skills:**

- Skilled communicator with superior interpersonal, verbal and written skills, including experience with crisis communications.

- Creativity, professionalism, ability to communicate with diverse audiences, and system collaboration experience.
- Experience with domestic and sexual violence advocacy and prevention, and providing direct services.
- Experience in project management and program leadership.
- Commitment to social justice issues and an anti-oppression framework.
- Proficiency with Microsoft Office Suite.

**Desired Skills:**

- High emotional intelligence with the ability to work across a variety of systems representing diverse individuals and systems.
- Humble, knows when to ask for help and advice from others.
- A great sense of humor.
- The ability to work quickly and nimbly under pressure and in a fast-paced environment.
- Demonstrated understanding of and commitment to domestic and sexual violence issues.

**Physical and psychological demands:** The physical demands described here are representative of those that must be met to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions:

- Must be physically and mentally capable of performing multiple tasks (such as phone calls, computer work, attending meetings) under stressful situations and able to consistently function well in a fast paced environment.
- Must be capable of using a visual display terminal with keyboard, repetitively use his/her wrist, elbow and shoulder.
- Must be able to talk and hear.
- This position is located in Concord, NH. Occasional travel, primarily in state.

**Disclaimer**

The above statements are intended to describe the general nature and level of work expected for this position. They are not to be construed as an exhaustive list of all responsibilities, duties, and skills required. All personnel may be required to perform duties outside of their normal responsibilities from time to time, as needed.

The NH Coalition is an Equal Opportunity Employer and is committed to hiring and employing diverse staff. We strongly encourage people of diverse racial, gender, and ethnic identities and abilities to apply.

**For Human Resources Only**

Job Category	Director
Exempt/Nonexempt	Exempt
This is a full time position	Full time: 40 hours per week
Supervisor	Executive Director
Provides Supervision to	5-10 Staff
Department(s)	Programs
Last Revised	June 2020

**New Hampshire Coalition Against Domestic and Sexual Violence**  
**Job Description: Training and Resources Specialist**

The New Hampshire Coalition Against Domestic and Sexual Violence creates safe and just communities through advocacy, prevention, and empowerment of anyone affected by sexual violence, domestic violence and stalking. The above mission is accomplished by the Coalition, which includes 12 independent community-based member programs, a board of directors and a central staff working together to: 1) influence public policy on the local, state and national levels; 2) ensure that quality services are provided to victims; 3) promote the accountability of societal systems and communities for their responses to sexual violence, domestic violence and stalking; 4) prevent violence and abuse before they occur.

**Job Objective and Summary:** Provide statewide trainings, resources, technical assistance, and support for the NHCADSV member programs and allied professionals.

These primary job functions will be performed at the Coalition's office in Concord, NH as well as remotely. The employee must have access to reliable transportation to and from work. Frequent travel may be required throughout New Hampshire as necessary.

**Essential Functions:**

- Coordinate and assist with the ongoing implementation of current NHCADSV programs including the Family Violence Prevention Specialist Program, Trauma-Informed Services, and other projects and initiatives.
- Develop, coordinate, and provide training for the AmeriCorps Victim Assistance Program, the Family Violence Prevention Specialist program, and other education opportunities.
- Develop and provide statewide training on domestic and sexual violence to NHCADSV member programs, and allied professionals including but not limited to the Department of Health and Human Services, law enforcement, and mental health and substance abuse providers.
- Develop and maintain online resources and training modules to support staff and volunteer trainings facilitated by member programs.
- Act as the primary liaison to DCYF related to the administration of the Family Violence Prevention Services Program. Coordinate and facilitate regular cohort meetings with Family Violence Prevention Specialists and their Supervisors from DCYF and NHCADSV member programs.
- Coordinate and facilitate regular cohort meetings with the Direct Service Coordinators at the NHCADSV member programs
- Research, analyze and synthesize emerging issues in the field of domestic and sexual violence and provide technical assistance to member programs and allied professionals. This task is performed from a perspective of utilizing best practices and developing policies and procedures consistent with NHCADSV Program Standards.
- Maintain state of the art knowledge of best practices, policies, and procedures on issues relevant to the mission of NHCADSV.
- Coordinate, create, and disseminate resources to member programs, including technical assistance bulletins and training and professional development opportunities newsletters.
- Coordinate and assist with committees/collaborations that involve current member programs of NHCADSV.
- Attend and represent NHCADSV at statewide meetings and committees. Representation includes assisting in development or revisions to policies and procedures necessary to meet the needs of victims/survivors.
- Provide ongoing updates and information sharing among Coalition staff/departments.
- Coordinate and update resources and content for the NHCADSV website and social media on an ongoing basis.
- Maintain data of trainings delivered and online modules accessed.
- Assist in writing grant applications and grant reports.

**Minimum Requirements:**

- Bachelor's Degree or equivalent experience.
- Experience with curriculum and program development.
- Training facilitation and public speaking experience with both small and large groups.
- Demonstrated understanding of and commitment to domestic and sexual violence issues.

**Preferred Skills:**

- Excellent organization skills, including the ability to follow through on projects and meet deadlines.
- Effective communication skills, both written and verbal, and demonstrate experience with training facilitation and public speaking.
- Substantial experience training on issues of domestic and sexual violence, including providing training to diverse professionals.
- Ability to take direction, work independently and as part of a team, and be self-motivated.
- Ability to engage an audience in a formal training.
- Proficient in Microsoft Office and experience with MS Teams, Access, PowerPoint, and Publisher.
- Proficient in online meeting and training platforms such as Zoom, Moodle and Cisco Webex.
- Proficient in basic design, email marketing and video editing platforms such as Canvas, Constant Contact, YouTube, and Vimeo.

**Physical and psychological demands:**

The physical demands described here are representative of those that must be met to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions:

- Must be physically and mentally capable of performing multiple tasks (such as phone calls, computer work, attending meetings) under stressful situations and able to consistently function well in a fast-paced environment.
- Must be capable of using a visual display terminal with keyboard, repetitively use his/her wrist, elbow, and shoulder.
- Must be able to talk and hear.

**Disclaimer**

The above statements are intended to describe the general nature and level of work expected for this position. They are not to be construed as an exhaustive list of all responsibilities, duties, and skills required. All personnel may be required to perform duties outside of their normal responsibilities from time to time, as needed.

The NH Coalition is an Equal Opportunity Employer and is committed to hiring and employing diverse staff. We strongly encourage people of diverse racial, gender, and ethnic identities and abilities to apply.

**For Human Resources Only:**

Job Category	Specialist
Exempt/Nonexempt	Non-Exempt
This is a full-time position	40 hours per week
Supervisor	Program Director
Department(s)	Programs
Last Revised	June 2022



## Board of Directors

### Chairperson

Amy Vorenberg  
[REDACTED]

David Bellman  
[REDACTED]  
[REDACTED]

### Vice Chair

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[REDACTED]

Deb Mozden  
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### Treasurer

Susan Nooney  
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Brian Harlow  
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[REDACTED]

Michael Hauptly-Pierce  
[REDACTED]

New Hampshire Coalition Against Domestic & Sexual Violence • PO Box 353 • Concord, NH 03302 • 603.224.8893

**NHCADSV.ORG**

**NEW HAMPSHIRE COALITION AGAINST  
DOMESTIC AND SEXUAL VIOLENCE**

**AUDITED FINANCIAL STATEMENTS**

June 30, 2021 and 2020

**SINGLE AUDIT REPORTS**

June 30, 2021



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# ROWLEY & ASSOCIATES, P.C.

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MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE  
COMPANIES PRACTICE SECTION

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
New Hampshire Coalition  
Against Domestic and Sexual Violence  
Concord, New Hampshire

### Report on the Financial Statements

We have audited the accompanying financial statements of New Hampshire Coalition Against Domestic and Sexual Violence (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021 and the related statement 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 of 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.

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

### Opinion

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

## **Report on Summarized Comparative Information**

We have previously audited the New Hampshire Coalition Against Domestic and Sexual Violence's 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 23, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### **Other Matters**

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

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2021, on our consideration of New Hampshire Coalition Against Domestic and Sexual Violence's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the New Hampshire Coalition Against Domestic and Sexual Violence'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 New Hampshire Coalition Against Domestic and Sexual Violence's internal control over financial reporting and compliance.

DRAFT

Rowley & Associates, P.C.

Concord, New Hampshire

September 22, 2021

New Hampshire Coalition Against Domestic and Sexual Violence  
 Statements of Financial Position  
 June 30, 2021 and June 30, 2020  
 See Independent Auditors' Report

ASSETS	2021	2020
<b><u>CURRENT ASSETS</u></b>		
Cash and Cash Equivalents	\$ 184,123	\$ 48,920
Restricted Cash and Cash Equivalents	133,856	89,537
Certificates of Deposit, Short-Term	226,062	145,968
Grants Receivable	2,088,047	1,968,260
Prepaid Expenses	23,904	22,979
<b>Total Current Assets</b>	<b>2,655,992</b>	<b>2,275,664</b>
<b><u>PROPERTY AND EQUIPMENT</u></b>		
Equipment	14,654	14,654
Leasehold Improvements	61,072	37,719
	75,726	52,373
Less Accumulated Depreciation	(24,170)	(15,887)
<b>Total Property and Equipment, Net</b>	<b>51,556</b>	<b>36,486</b>
<b><u>OTHER ASSETS</u></b>		
Long-term Investments	454,367	347,689
Certificates of Deposit, Long-Term	68,057	207,016
Security Deposit	6,213	6,213
<b>Total Other Assets</b>	<b>528,637</b>	<b>560,918</b>
<b>Total Assets</b>	<b>\$ 3,236,185</b>	<b>\$ 2,873,068</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b><u>CURRENT LIABILITIES</u></b>		
Grants and Accounts Payable	\$ 1,692,068	\$ 1,520,941
Accrued Expenses	72,402	79,223
<b>Total Current Liabilities</b>	<b>1,764,470</b>	<b>1,600,164</b>
<b><u>OTHER LIABILITIES</u></b>		
SBA Paycheck Protection Program Loan	-	175,000
<b><u>NET ASSETS</u></b>		
Without Donor Restrictions	1,337,859	1,008,367
With Donor Restrictions	133,856	89,537
<b>Total Net Assets</b>	<b>1,471,715</b>	<b>1,097,904</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 3,236,185</b>	<b>\$ 2,873,068</b>

New Hampshire Coalition Against Domestic and Sexual Violence  
 Statements of Activities and Changes in Net Assets  
 Year Ended June 30, 2021, With Comparative Totals for Year Ended June 30, 2020  
 See Independent Auditors' Report

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	2021	2020
<b><u>SUPPORT AND REVENUE</u></b>				
Grant Revenue	\$ 10,134,624	\$ 125,000	\$ 10,259,624	\$ 9,457,727
Contributions	147,285	-	147,285	281,953
Donated Services	1,496	-	1,496	66,758
Interest Income	6,910	-	6,910	6,156
Miscellaneous Income	21,640	-	21,640	45,055
Total Contributions and Support	<u>10,311,955</u>	<u>125,000</u>	<u>10,436,955</u>	<u>9,857,649</u>
Investment Dividends	10,397	-	10,397	7,763
Unrealized and Realized Gain on Investments	78,134	-	78,134	10,603
Investment Fees	(1,911)	-	(1,911)	(1,272)
Net Investment Gains and Earnings	<u>86,620</u>	<u>-</u>	<u>86,620</u>	<u>17,094</u>
<b>Total Support and Revenue</b>	<u>10,398,575</u>	<u>125,000</u>	<u>10,523,575</u>	<u>9,874,743</u>
Net Assets Released from Donor Imposed Restrictions	<u>80,681</u>	<u>(80,681)</u>	<u>-</u>	<u>-</u>
<b><u>EXPENSES</u></b>				
Program Services	10,037,272	-	10,037,272	9,650,552
Management and General	93,744	-	93,744	114,833
Fundraising	18,748	-	18,748	20,982
Total Expenses	<u>10,149,764</u>	<u>-</u>	<u>10,149,764</u>	<u>9,786,367</u>
<b>INCREASE IN NET ASSETS</b>	329,492	44,319	373,811	88,376
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>1,008,367</u>	<u>89,537</u>	<u>1,097,904</u>	<u>1,009,528</u>
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ 1,337,859</u>	<u>\$ 133,856</u>	<u>\$ 1,471,715</u>	<u>\$ 1,097,904</u>

Notes to Financial Statements

**New Hampshire Coalition Against Domestic and Sexual Violence**  
**Statement of Functional Expenses**  
**Year Ended June 30, 2021**  
**With Comparative Totals for Year Ended June 30, 2020**  
**See Independent Auditors' Report**

	<u>Program Services</u>	<u>Management &amp; General</u>	<u>Fundraising</u>	<u>Total 2021</u>	<u>Total 2020</u>
Salaries	\$ 1,116,694	\$ 59,399	\$ 11,880	\$ 1,187,973	\$ 1,147,959
Payroll taxes	89,371	4,754	951	95,076	93,379
Health and Dental Insurance	120,054	6,386	1,277	127,717	102,596
Other Employee Benefits	33,627	1,789	358	35,774	40,773
Professional Services	100,557	5,349	1,070	106,976	141,765
Contract/Grant Services	7,616,005	-	-	7,616,005	6,906,436
Survivor Grants	127,032	-	-	127,032	562,698
Rental Assistance	182,398	-	-	182,398	150,967
Memberships	5,635	300	60	5,995	5,540
Publications	1,671	89	18	1,778	1,422
Advertising/Public Awareness	2,956	157	31	3,144	5,995
Copying	3,419	182	36	3,637	3,960
Office Supplies	46,662	2,482	496	49,640	38,804
Postage	3,362	179	36	3,577	4,643
Printing	3,619	193	39	3,851	2,074
Equipment & Moving	1,013	54	11	1,078	1,185
Maintenance & Repair	40,901	2,176	435	43,512	50,658
Rent Expense	83,230	4,427	885	88,542	85,400
Parking	7,332	390	78	7,800	8,370
Insurance	9,020	480	96	9,596	6,530
Staff Development	12,894	686	137	13,717	14,083
Travel	1,412	75	15	1,502	44,792
Telephone	51,167	2,722	544	54,433	37,458
Technology	159,137	-	-	159,137	88,147
Miscellaneous Expense	4,053	214	43	4,310	-
AVAP Miscellaneous Expense	-	-	-	-	39,117
AVAP Member Training/Education	604	-	-	604	2,102
Direct Training	46,029	-	-	46,029	44,919
Community Education	143,718	-	-	143,718	136,462
Depreciation Expense	7,785	414	83	8,282	6,393
Accounting Fees	15,915	847	169	16,931	13,151
Federal Taxes Expense (Benefit)	-	-	-	-	(1,411)
<b>Total Expenses</b>	<b>\$ 10,037,272</b>	<b>\$ 93,744</b>	<b>\$ 18,748</b>	<b>\$ 10,149,764</b>	<b>\$ 9,786,367</b>

Notes to Financial Statements

**New Hampshire Coalition Against Domestic and Sexual Violence**  
**Statements of Cash Flows**  
**Years Ended June 30, 2021 and 2020**  
**See Independent Auditors' Report**

	<u>2021</u>	<u>2020</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Increase in Net Assets	\$ 373,811	\$ 88,376
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities		
Depreciation	8,282	6,393
Net Gain on Investments	(86,620)	(17,094)
SBA Payroll Protection Program Loan Forgiveness	(175,000)	-
(Increase) Decrease in Operating Assets:		
Grants Receivable	(119,787)	(86,615)
Prepaid Expenses	(925)	(3,063)
Increase (Decrease) in Operating Liabilities:		
Accounts Payable	171,127	(66,552)
Accrued Expenses	(6,820)	(24,441)
Federal Taxes Payable	-	(1,428)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>164,068</u>	<u>(104,424)</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Acquisition of Property and Equipment	(23,353)	(10,000)
Net (Purchase) Maturity of Certificates of Deposit	58,865	(43,122)
Proceeds on Sales of Investments	-	82,264
Purchases of Investments	(20,058)	(412,859)
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<u>15,454</u>	<u>(383,717)</u>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>		
Net Proceeds from SBA Payroll Protection Program Loan	-	175,000
<b>NET CASH PROVIDED BY FINANCING ACTIVITIES</b>	<u>-</u>	<u>175,000</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	179,522	(313,141)
<b>CASH AND CASH EQUIVALENTS, AT BEGINNING OF YEAR</b>	<u>138,457</u>	<u>451,598</u>
<b>CASH AND CASH EQUIVALENTS, AT END OF YEAR</b>	<u>\$ 317,979</u>	<u>\$ 138,457</u>
<b><u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u></b>		
Donated Services	<u>\$ 1,496</u>	<u>\$ 66,758</u>

Notes to Financial Statements

**New Hampshire Coalition Against Domestic and Sexual Violence**  
**Notes to Financial Statements**  
**Years Ended June 30, 2021 and 2020**

**NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

The Coalition is a private, non-profit, tax-exempt organization committed to ending domestic and sexual violence. The Coalition serves as a coordinating organization for its 12-member agency crisis centers that in turn provide services to survivors of sexual assault, domestic violence, human trafficking, and stalking. Twelve of the Coalition's member agencies are autonomous, private, non-profit organizations with their own mission, structure, and board of directors; one is a university-based program. The Coalition receives 96% of its funding from federal and state agencies and less than 1% from private fundraising.

**The Vision of the Coalition is:**

All New Hampshire communities provide safety for every person.

**The Mission of the Coalition is:**

The New Hampshire Coalition Against Domestic & Sexual Violence creates safe and just communities through advocacy, prevention and empowerment of anyone affected by sexual violence, domestic violence and stalking.

This mission is accomplished by the Coalition, which includes 12 independent community-based member programs, a board of directors and a central staff working together to:

- Influence public policy on the local, state and national levels;
- Ensure that quality services are provided to victims;
- Promote the accountability of societal systems and communities for their responses to sexual violence, domestic violence and stalking;
- Prevent violence and abuse before they occur.

To elaborate on the above mission and vision statements, the Coalition supports member agency staff with specialized training, resources and technical assistance; convenes member agency staff to facilitate shared learning and peer support; and collects and disseminates best practices and current information. The Coalition supports the development of new services and serves as a statewide clearinghouse and coordinating organization related to victim services. It administers state and federal contracts that provide funding for its member programs.

Coalition staff provide education and training to court and law enforcement officials and attorneys, and collaborate with legal assistance organizations that provide lawyers for survivors and their families. Coalition staff work to promote cross-system collaboration with child protective services and child advocacy centers to assure safety for children exposed to or who have experienced domestic and sexual violence, and for their parents. Coalition staff participate on numerous statewide boards and commissions to advocate for effective responses to victims.

The Coalition's Public Affairs staff work closely with other advocacy groups, legislators and survivors to draft legislation, organize testimony, and advocate for policy changes throughout the legislative session. The Coalition either takes an active role in or tracks close to 150 bills each legislative session. These bills address a wide range of issues including domestic and sexual violence; stalking; family law; divorce and child custody/visitation/support; reproductive rights; law enforcement and courts; privacy and personal information; healthcare; and economic justice.

Coalition staff also provide resources and sources for responsible news media and reporting. Coalition staff create and distribute statewide communications materials to raise awareness about sexual assault, domestic violence, prevention and services available to victims.



**New Hampshire Coalition Against Domestic and Sexual Violence**  
**Notes to Financial Statements**  
**Years Ended June 30, 2021 and 2020**

**NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)**

**Nature of Activities (Continued)**

The Coalition plays a key leadership role in efforts to prevent domestic and sexual violence throughout New Hampshire. Coalition staff collaborate with state and local entities to support policies and practices to advance effective prevention education. Coalition staff are proactive in educating the public about the causes and effects of domestic and sexual violence and stalking and as well as services available across the state. The Coalition has sponsored research on the prevalence of violence in New Hampshire.

The Coalition also manages several specific programs to assist its member crisis centers and the public. The following are three distinct programs that directly affect survivors of domestic violence, sexual violence and stalking:

**AmeriCorps Victim Assistance Program (AVAP)**

The AmeriCorps Victim Assistance Program (AVAP) founded in 1994 is a program of the Coalition that ensures that direct services are available to victims of domestic and sexual violence and stalking throughout New Hampshire. AVAP is part of AmeriCorps, a national service program that offers opportunities to Americans who are interested in making a substantial commitment to serve their country through national service.

Members of the AmeriCorps Victim Assistance Program are placed throughout New Hampshire at member agencies, police departments, prosecutor offices, the New Hampshire Department of Corrections, and child advocacy centers to offer support and information to victims of domestic and sexual violence and stalking. Currently, AVAP members are focusing their advocacy efforts on providing financial literacy and housing services to survivors of domestic violence, sexual assault, and stalking. AVAP members are trained in the AllState Foundation's Moving Ahead through Financial Management curriculum which they use in one-on-one sessions and in financial literacy workshops focused on an array of topics from basic budgeting to checking a credit report. AVAP members also provide information and facilitate referrals to local financial and housing services.

**Sexual Assault Nurse Examiner (SANE) Program**

A Sexual Assault Nurse Examiner (SANE) is a Registered Nurse who has been specially trained to provide comprehensive care to sexual assault survivors, who demonstrates competency in conducting medical/forensic examinations and who has the ability to be a witness in a sexual assault prosecution. Coalition staff are responsible for training and working with registered SANEs and medical professionals across the state to ensure that sexual assault victims receive consistent and professional care during forensic exams.

**The Family Violence Prevention Specialist Program**

Research shows a high correlation (40-60%) between the perpetration of domestic violence and the perpetration of child abuse and neglect in the same family. The Family Violence Prevention Specialist Program was built on the principle that abused and neglected children are best served when they can remain in a safe household with a non-violent parent.

**New Hampshire Coalition Against Domestic and Sexual Violence**  
**Notes to Financial Statements**  
**Years Ended June 30, 2021 and 2020**

**NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)**

The Family Violence Prevention Specialist program began in 1998 as a coordinated effort between the Coalition and the Division for Children, Youth, and Families (DCYF). Family Violence Prevention Specialists (FVPSs) are employed by local member agencies of the Coalition, and are co-located at local DCYF District Offices. The FVPSs are a source of assistance and training to child protective service workers while providing advocacy services to victims of domestic violence involved with DCYF. This program results in more effective assistance to victims through the development of interventions that recognize the adult victim's need for support and advocacy in order to improve safety outcomes for children.

**Significant Accounting Policies**

The financial statements of the Coalition have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to not-for-profits. The Financial Accounting Standards Board (FASB) is the accepted standard-setting body for establishing accounting and financial reporting principles for not-for-profits. The more significant of the FASB's generally accepted accounting principles applicable to the Coalition, and the Coalition's conformity with such principles, are described below. These disclosures are an integral part of the Coalition's financial statements.

**Basis of Presentation**

The Coalition reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions - These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services raising contributions, and performing administrative functions.

Net assets with donor restrictions - These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished.

**Basis of Accounting**

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

**Grants Receivable and Promises to Give**

Contributions are recognized when the donor makes a promise to give to the Coalition that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

**New Hampshire Coalition Against Domestic and Sexual Violence  
Notes to Financial Statements  
Years Ended June 30, 2021 and 2020**

**NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)**

**Contributed Services**

During the Years Ended June 30, 2021 and 2020, the value of contributed services relating to printing, community education, direct training and professional fees were \$1,496 and \$83,144, respectively.

In addition, many individuals volunteer their time and perform a variety of tasks that assist the Coalition; these amounts have not been recognized in the accompanying statement of activities because the criteria for recognition as contributed services has not been met.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Compensated Absences**

Employees of the Coalition are entitled to paid vacation depending on job classification, length of services, and other factors. The statement of financial position reflects accrued vacation earned, but unpaid as of June 30, 2021 and 2020 in the amounts of \$58,904 and \$70,244, respectively.

**Allocation of Expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on estimates that are based on their relationship to those activities. Those expenses include payroll and payroll related expenses and occupancy costs. Occupancy costs are allocated based on square footage. Payroll and payroll related expenses are based on estimates of time and effort. Other cost allocations are based on the relationship between the expenditure and the activities benefited.

**Property and Equipment**

It is the Coalition's policy to capitalize property and equipment over \$2,500 and all expenditures for repairs, maintenance, renewals and betterments that prolong the useful lives of assets. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as contributions without donor restriction unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Coalition reports expiration of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Coalition reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Property and equipment are depreciated using the straight-line method. The ranges of useful lives are as follows:

Improvements	39 Years
Equipment	3-7 Years

Depreciation expense recorded by the Coalition for the Years Ended June 30, 2021 and 2020 was \$8,282 and \$6,393, respectively.

**New Hampshire Coalition Against Domestic and Sexual Violence**  
**Notes to Financial Statements**  
**Years Ended June 30, 2021 and 2020**

**NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)**

**Income taxes**

The Coalition has been notified by the Internal Revenue Service that it is exempt from federal income tax under Section 501(c) (3) of the Internal Revenue Code. The Coalition is further classified as an organization that is not a private foundation under Section 509(a)(3) of the Code. The most significant tax positions of the Coalition are its assertion that it is exempt from income taxes and its determination of whether any amounts are subject to unrelated business tax (UBIT). The Coalition follows the guidance of Accounting Standards Codification (ASC) 740, Accounting for Income Taxes, related to uncertain income taxes, which prescribes a threshold of more likely than not for recognition of tax positions taken or expected to be taken in a tax return.

**Cash and Cash Equivalents**

For purposes of the statements of cash flows, the Coalition considers all highly liquid investments (short-term investments such as certificates of deposits and money market accounts) with an initial maturity of three months or less to be cash equivalents. The following table provides a reconciliation of cash and cash equivalents reported within the statement of financial position to the sum of the corresponding amounts within the statement of cash flows as of June 30:

	<u>2021</u>	<u>2020</u>
Cash and Cash Equivalents	\$184,123	\$ 48,920
Restricted Cash and Cash Equivalents	133,856	89,537
Total	<u>\$317,979</u>	<u>\$138,457</u>

**Certificates of Deposit**

Certificates of deposit are reported on the accompanying statement of financial position. The certificates bear interest ranging from 1.50% to 3.50% as of June 30, 2021. Maturities range from six months to four years.

**Segregation of Accounts**

Under Title 1, New Hampshire, The State and Its Government, Chapter 15 Lobbyist Section 15:1-a, the Coalition is required to physically and financially separate state funds from any non-state funds that may be used for the purposes of lobbying or attempting to influence legislation, participate in political activity, or contribute funds to any entity engaged in these activities. The Coalition has established and maintains a separate bank account for this purpose. The account balances were \$16,022 and \$3,450 at June 30, 2021 and 2020, respectively.

**Concentration of Credit Risk**

The Coalition maintains cash balances in several accounts at local banks. These accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. At various times throughout the year, the Coalition may have cash balances at the financial institution that exceeds the insured amount. Management does not believe this concentration of cash results in a high level of risk for the Coalition. At June 30, 2021 and 2020 the Coalition had uninsured cash balances of \$92,848 and \$85,316, respectively.

**Advertising Costs**

The Coalition follows the policy of charging the production costs of advertising to expense as incurred. Advertising expense at June 30, 2021 and 2020 was \$3,144 and \$5,995 respectively.

**New Hampshire Coalition Against Domestic and Sexual Violence**  
**Notes to Financial Statements**  
**Years Ended June 30, 2021 and 2020**

**NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)**

**Comparative Financial Information**

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

**Financial Instruments**

The carrying value of cash and cash equivalents, certificates of deposit, grants receivable, prepaid expenses, accounts payable and accrued expenses are stated at carrying cost at June 30, 2021 and 2020, which approximates fair value due to the relatively short maturity of these instruments. Other financial instruments held at year-end are investments, which are stated at fair value.

**Reclassifications**

Certain financial statement and note information from the prior year financial statements has been reclassified to conform with current year presentation format.

**Subsequent Event**

Management has evaluated subsequent events through September 22, 2021, the date on which the financial statements were available to be issued to determine if any are of such significance to require disclosure. It has been determined that no other subsequent events matching this criterion occurred during this period.

**Newly Adopted Accounting Pronouncements**

In the year ended June 30, 2021 the Coalition adopted Financial Accounting Standards Board Accounting Standards Update (ASU) 2018-08, Not-for-Profit Entities (Topic 958)—Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. The FASB issued this ASU to clarify and improve the scope and the accounting guidance for contributions received and contributions made. The amendments in this ASU should assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of Topic 958, Not-for-Profit Entities, or as exchange (reciprocal) transactions subject to other guidance and (2) determining whether a contribution is conditional. Analysis of the provision of these standards resulted in no significant changes in the way the Coalition recognizes revenue and, therefore, no changes to the previously issued audited financial statements (presented in these financial statements as comparative financial information) were required on a retrospective basis. The adoption of this ASU did not have a significant impact on the financial statements.

In the year ended June 30, 2021 the Coalition adopted Financial Accounting Standards Board Accounting Standards Update (ASU) 2014-09, Revenue Recognition (Topic 606)—Revenue from Contracts with Customers. This ASU introduces a new five-step revenue recognition model in which an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Analysis of the provision of these standards resulted in no significant changes in the way the Coalition recognizes revenue and, therefore, no changes to the previously issued audited financial statements (presented in these financial statements as comparative financial information) were required on a retrospective basis. The adoption of this ASU did not have a significant impact on the financial statements.

**New Hampshire Coalition Against Domestic and Sexual Violence**  
**Notes to Financial Statements**  
**Years Ended June 30, 2021 and 2020**

**NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)**

**Recent Accounting Pronouncements**

In February, 2016, the FASB issued ASU 2016-02, Leases (Topic 842). Under the new guidance, a lessee will be required to recognize assets and liabilities for leases with lease terms of more than twelve months. Consistent with current GAAP, the recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee primarily will depend on its classification as a finance or operating lease. However, unlike current GAAP—which requires only capital leases to be recognized on the statement of financial position—the new ASU will require both types of leases to be recognized on the statement of financial position. This standard is effective for annual reporting periods beginning after December 15, 2021.

**NOTE B – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions consist of funds received by the Coalition, restricted as to use or time. The restrictions are considered to expire when payments are made. As of June 30, 2021 and 2020 respectively, the net assets with donor restrictions are available for the following purpose:

	<u>2021</u>	<u>2020</u>
Housing Assistance to Survivors	\$ -	\$ 24,615
Operations Support	20,000	-
Coalition Services	20,000	-
Direct Support to Survivors	-	19,200
Technology Improvement	29,751	5,117
Human Trafficking Services	40,574	20,574
Economic Support to Survivors	<u>23,531</u>	<u>20,031</u>
Total	<u>\$ 133,856</u>	<u>\$ 89,537</u>

Net assets in the amount of \$80,681 and \$674,468 were released from donor restrictions by incurring expenses satisfying the restricted purpose during the years ended June 30, 2021 and 2020, respectively.

**NOTE C – DESCRIPTION OF LEASING ARRANGEMENTS**

The Coalition presently leases office equipment under short-term operating lease agreements.

The Coalition entered a ten-year lease agreement for office space and parking spaces on March 1, 2018, expiring in 2028. Annual rent was \$74,556 with 4% annual escalations each year on the anniversary of the lease term. Annual parking was \$7,800 with no more than 2% annual increases. The future minimum lease payments on this agreement as of June 30 are:

2022	\$ 99,611
2023	103,011
2024	106,546
2025	110,223
2026	114,635
Thereafter	<u>99,138</u>
Total	<u>\$ 633,164</u>

Rent expense related to the lease was \$88,542 and \$85,400 for the years ended June 30, 2021 and 2020 respectively. Rent paid for parking spaces totaled \$7,800 during the years ended June 30, 2021 and 2020, respectively, and are included in parking expense on the statement of functional expenses.

**New Hampshire Coalition Against Domestic and Sexual Violence**  
**Notes to Financial Statements**  
**Years Ended June 30, 2021 and 2020**

**NOTE D – PENSION PLAN**

The Coalition has a 403(b) savings plan for the benefit of its employees. The plan covers substantially all employees after one year of service. During their budgeting process, the Board of Directors determines the amount to be contributed annually. Employer contributions for the Years Ended June 30, 2021 and 2020 totaled \$23,089 and \$25,850, respectively.

**NOTE E – FAIR VALUE MEASUREMENTS**

In accordance with FASB ASC 820, *Fair Value Measurements and Disclosures*, the Coalition is required to disclose certain information about its financial assets and liabilities. Fair values of assets measured on a recurring basis at June 30 were as follows:

	<u>Fair Value</u>	Quoted Prices In Active Markets For Identical Assets (Level 1)
<u>2021</u>		
Investments	\$ 454,367	\$ 454,367
Certificates of Deposit	<u>294,119</u>	<u>294,119</u>
	<u>\$ 748,486</u>	<u>\$ 748,486</u>
<u>2020</u>		
Investments	\$ 347,689	\$ 347,689
Certificates of Deposit	<u>352,984</u>	<u>352,984</u>
	<u>\$ 700,673</u>	<u>\$ 700,673</u>

Fair values for investments were determined by reference to quoted market prices and other relevant information generated by market transactions.

**NOTE F – BOARD DESIGNATED NET ASSETS**

The Coalition has net assets designated for various future needs. These funds are comprised of the following as of June 30:

	<u>2021</u>	<u>2020</u>
Fund for Grace	\$ 56,918	\$ 62,762
Operating Reserve	<u>148,665</u>	<u>148,665</u>
	<u>\$ 205,583</u>	<u>\$ 211,427</u>

**NOTE G – LIQUIDITY & AVAILABILITY OF FINANCIAL ASSETS**

The Coalition has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Coalition's primary source of support is grants. That support is held for the purpose of supporting the Coalition's budget. The Coalition had the following financial assets that could be readily made available within one year to fund expenses without limitations:

	<u>2021</u>	<u>2020</u>
Cash and Cash Equivalents	\$ 317,979	\$ 138,457
Certificates of deposit, short-term	226,062	145,968
Grants Receivable, net of		
Grants Payable	395,979	447,319
Less Amounts:		
With Donor Imposed Restriction	<u>(133,856)</u>	<u>(89,537)</u>
	<u>\$ 806,164</u>	<u>\$ 642,207</u>

**New Hampshire Coalition Against Domestic and Sexual Violence**  
**Notes to Financial Statements**  
**Years Ended June 30, 2021 and 2020**

**NOTE H – INVESTMENTS**

Investments are presented in the financial statements at fair-market value. Investments at June 30, 2021 and 2020 are composed of the following:

	2021		2020	
	<u>Cost</u>	<u>Market</u>	<u>Cost</u>	<u>Market</u>
Equity Mutual Funds	\$ 84,225	\$ 112,698	\$ 70,241	\$ 72,830
Mutual Funds	135,363	134,725	121,377	123,897
Money Market	22,559	22,559	24,488	24,488
Exchange traded funds	125,635	184,385	121,479	126,474
<b>Total</b>	<b>\$ 367,782</b>	<b>\$ 454,367</b>	<b>\$ 337,585</b>	<b>\$ 347,689</b>

FASB Accounting Standards Codification Topic 820-10 *Fair Value Measurements* defines fair value, requires expanded disclosures about fair value measurements, and establishes a three-level hierarchy for fair value measurements based on the observable inputs to the valuation of an asset or liability at the measurement date. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. It prioritizes the inputs to the valuation techniques used to measure fair value by giving the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurement).

Under Topic 820-10, the three levels of the fair value hierarchy are as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Coalition has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included in Level 1 that are either directly or indirectly observable for the assets or liabilities.

Level 3 inputs are unobservable inputs for the assets or liabilities.

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

All investments are measured at Level 1. Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets.

The individual investments contain net assets without donor restrictions. Investments in marketable equity securities and marketable debt securities are carried at fair market value determined by “quoted market prices” per unit (share) as of the statement of financial position date. All other investments are stated at cost. Donated investments are recorded at the mean of the high and low price as of the date of receipt. Gains and losses on investments are reported as increases or decreases in net assets without donor restrictions, unless their use is restricted by explicit donor stipulation or by law.

**Spending Policy**

Each fiscal year the Coalition is authorized to withdraw up to 5% of the total market value of the total portfolio of the Fund. The amount available to be withdrawn in a fiscal year will be up to 5% of the Fund market value as of the last business day of the fiscal third quarter of the preceding fiscal year. Only with the approval of a majority vote of the Board of Directors, present at a meeting duly called for such purpose, may the Coalition exceed the 5% spending cap.



**New Hampshire Coalition Against Domestic and Sexual Violence**  
**Notes to Financial Statements**  
**Years Ended June 30, 2021 and 2020**

**NOTE H – INVESTMENTS, (continued)**

**Investment Return Objectives, Risk Parameters and Strategies**

The Coalition Board of Directors is responsible for developing policies that govern investment of the assets of the Coalition. The purpose of the following Investment Policy, which is to be reviewed annually by the Finance Committee of the Coalition are to:

Establish the investment objectives, policies, guidelines and eligible securities relating to investments owned or controlled by the Coalition through a third-party investment advisor.

Identify the criteria against which the investment performance of the Coalition's investments will be measured.

Communicate the objectives to the Board of Directors, investment managers and funding sources that may have involvement.

Serve as a review document to guide the ongoing oversight of the management of the Coalition's investments.

**NOTE I – LINE OF CREDIT**

The Coalition has a one-year \$150,000 revolving line of credit agreement with Merrimack County Savings Bank. The credit line matures on May 20, 2022 and automatically renews annually. Interest is stated at the Wall Street Journal prime rate plus .5%, which resulted in interest rates of 3.75% and 4.75% as of June 30, 2021 and 2020, respectively. The line of credit is secured by all business assets. There were no borrowings against the line as of June 30, 2021 and 2020.

**NOTE J – SBA PAYROLL PROTECTION PROGRAM LOAN**

On April 23, 2020 the Coalition received approval of a loan from The U.S. Small Business Administration as part of the Paycheck Protection Program in the amount of \$175,000. This loan called for interest fixed at 1%. No payments were required for six months from the date of the loan. This note was to mature two years from the date of first disbursement of the loan.

The loan was be forgiven in full under the provisions of Section 1106 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) (P.L. 116-136) on February 26, 2021. The revenue is included in grant revenue in the statement of activities and changes in net assets for the year ended June 30, 2021.

**NOTE K – RISKS AND UNCERTAINTIES – COVID-19**

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may negatively impact future financial performance. The potential impact of these uncertainties is unknown and cannot be estimated at the present time.

# ROWLEY & ASSOCIATES, P.C.

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MEMBER OF THE PRIVATE  
COMPANIES PRACTICE SECTION

## INDEPENDENT AUDITOR'S 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*

Board of Directors  
New Hampshire Coalition  
Against Domestic and Sexual Violence  
Concord, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of New Hampshire Coalition Against Domestic and Sexual Violence (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 22, 2021.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered New Hampshire Coalition Against Domestic and Sexual Violence's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of New Hampshire Coalition Against Domestic and Sexual Violence's internal control. Accordingly, we do not express an opinion on the effectiveness of New Hampshire Coalition Against Domestic and Sexual Violence's internal control.

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

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

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether New Hampshire Coalition Against Domestic and Sexual Violence'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

DRAFT

Rowley & Associates, P.C.

Concord, New Hampshire

September 22, 2021

# ROWLEY & ASSOCIATES, P.C.

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors  
New Hampshire Coalition  
Against Domestic and Sexual Violence  
Concord, New Hampshire

### Report on Compliance for Each Major Federal Program

We have audited New Hampshire Coalition Against Domestic and Sexual Violence'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 New Hampshire Coalition Against Domestic and Sexual Violence's major federal programs for the year ended June 30, 2021. New Hampshire Coalition Against Domestic and Sexual Violence's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### Management 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 New Hampshire Coalition Against Domestic and Sexual Violence's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about New Hampshire Coalition Against Domestic and Sexual Violence'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 New Hampshire Coalition Against Domestic and Sexual Violence's compliance.

### Opinion on Each Major Federal Program

In our opinion, New Hampshire Coalition Against Domestic and Sexual Violence complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

## Report on Internal Control over Compliance

Management of New Hampshire Coalition Against Domestic and Sexual Violence 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 New Hampshire Coalition Against Domestic and Sexual Violence'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 New Hampshire Coalition Against Domestic and Sexual Violence's internal control over compliance.

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

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

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

DRAFT

Rowley & Associates, P.C.  
Concord, New Hampshire  
September 22, 2021

**New Hampshire Coalition Against Domestic and Sexual Violence  
Schedule of Findings and Question Costs  
Year Ended June 30, 2021**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

1. The auditor’s report expresses an unmodified opinion on whether the financial statements of the New Hampshire Coalition Against Domestic and Sexual Violence were prepared in accordance with GAAP.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor’s Report. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of New Hampshire Coalition Against Domestic and Sexual Violence, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance. No Material weaknesses are reported.
5. The auditor’s report on compliance for the major federal award programs for New Hampshire Coalition Against Domestic and Sexual Violence expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.

7. The programs tested as a major program were:

Victims of Crime Act	16.575
Family Violence Prevention Service Act	93.671

8. The threshold for distinguishing Types A and B Programs was: \$750,000.
9. The New Hampshire Coalition Against Domestic and Sexual Violence was determined to be a low-risk auditee.

**SECTION II – FINDINGS: FINANCIAL STATEMENT AUDIT**

No matters were reported.

**SECTION III – FINDINGS AND QUESTIONED COSTS: FEDERAL AWARD PROGRAMS  
AUDIT**

No matters were reported.

**New Hampshire Coalition Against Domestic and Sexual Violence**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2021**

<u>Program Title</u>	<u>Federal CFDA/ Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
<b><u>U.S. Department of Housing and Urban Development:</u></b>				
<b>Pass-Through Programs from State of NH Department of HHS:</b>				
Continuum of Care Program	14.267	102-500731	\$ 207,105	\$ 218,398
<b><u>U.S. Department of Justice:</u></b>				
Direct Program - Violence Against Women Act of 2000	16.556		-	257,014
<b>Pass-Through Programs from State of NH Department of Justice:</b>				
VAWA, SASP	16.017	2020SASP01	364,216	364,216
OVC Human Trafficking	16.320		-	77,476
VOCA, Technology Improvement	16.575		-	67,234
VOCA, Data Projects Coordinator	16.575		-	20,314
VOCA, SA	16.575	2018VOC49	6,163	175,099
VOCA, CA	16.575	2018VOC47	-	14,775
VOCA, DV	16.575	2018VOC48	59,283	61,769
VOCA, Competitive	16.575	2021VOC72	118,891	131,891
VOCA, PMC Subcontracts	16.575	2021VOC31	2,912,419	3,362,762
VOCA, Amendment	16.575	2021VOC76	62,500	62,500
VAWA, STOP	16.588	2020VAW16	-	151,526
Total Pass-Through Programs			<u>3,523,472</u>	<u>4,489,562</u>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<u>3,523,472</u>	<u>4,746,576</u>
<b><u>US Department of the Treasury:</u></b>				
<b>Pass-Through from Volunteer NH!</b>				
Covid-19: AmeriCorps Victim Assist Program Cares Act	21.019		-	35,874
<b><u>U.S. Department of Health and Human Services:</u></b>				
Direct Program - Family Violence Prevention Services Act	93.591		-	267,818
Direct Program - Family Violence Prevention Services Act - Covid-19	93.591		-	72,564
Subtotal			<u>-</u>	<u>340,382</u>
<b>Pass-Through Programs from State of NH Department of HHS:</b>				
Sexual Violence Prevention	93.136	102-500731	201,036	281,155
Family Violence Prevention Services Act	93.671	155510 B001	1,204,343	1,228,093
Family Violence Prevention Services Act - Covid-19	93.671	155510 B001	118,879	118,879
Subtotal			<u>1,323,222</u>	<u>1,346,972</u>
Total Pass-Through Programs			<u>1,524,258</u>	<u>1,628,127</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			<u>1,524,258</u>	<u>1,968,509</u>
<b><u>Corporation for National &amp; Community Services:</u></b>				
<b>Pass-Through from Volunteer NH!</b>				
AmeriCorps Victim Assist Program	94.006		-	229,003
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 5,254,835</u>	<u>\$ 7,198,360</u>

**New Hampshire Coalition Against Domestic and Sexual Violence  
Notes to Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021**

**NOTE A – BASIS OF PRESENTATION**

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

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

1. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
2. Pass-through entity identifying numbers are presented where available.

**NOTE C – SUBRECIPIENTS**

The New Hampshire Coalition Against Domestic and Sexual Violence provide federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA/ Assistance Listing #</u>	<u>Amount Provided</u>
Rapid Re-Housing Program	14.267	\$ 207,105
Sexual Assault Services Program	16.017	364,216
Victims of Crime Act	16.575	3,159,256
Sexual Violence Prevention	93.136	201,036
Family Violence Prevention Services Act	93.671	<u>1,323,222</u>
		<u>\$ 5,254,835</u>

**NOTE D – INDIRECT COST RATE**

The New Hampshire Coalition Against Domestic and Sexual Violence has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.