



Victoria F. Sheehan
Commissioner

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF TRANSPORTATION



William Cass, P.E.
Assistant Commissioner

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

Bureau of Rail & Transit
June 7, 2021

REQUESTED ACTION

Authorize the Department of Transportation to enter into an agreement with Nashua Regional Planning Commission, (Vendor 154661), Merrimack, New Hampshire, for an amount not to exceed \$404,000.00 for coordinated transportation services for seniors and individuals with disabilities, for the period of July 1, 2021 through June 30, 2023, effective upon Governor and Executive Council approval. 100% Federal Funds.

Funding for this agreement is contingent upon the availability of funds in Fiscal Year 2022 and Fiscal Year 2023, with the ability to adjust encumbrances through the Budget Office between State Fiscal Years if needed and justified.

	<u>FY 2022</u>	<u>FY 2023</u>
04-96-96-964010-2916		
Public Transportation		
072-500575 Grants to Non-Profits-Federal	\$202,000.00	\$202,000.00

EXPLANATION

Nashua Regional Planning Commission (NRPC) has been awarded funding from the Federal Transit Administration (FTA) Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities (Section 5310) program to provide expanded transportation services in the Region 7 Nashua Regional Coordinating Council (RCC) service area.

This agreement includes Federal COVID relief funding including, the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) enacted December 27, 2020, and the American Rescue Plan (ARP) Act enacted March 11, 2021. The FTA apportioned funding to all states to support operating, capital, and other expenses generally eligible under the FTA Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities Program. This request includes formula and relief funds from each of the aforementioned funding programs.

NRPC will act as the lead agency to ensure the provision of accessible demand response transportation services for seniors and individuals with disabilities within the region, and will support mobility management and strategic planning activities in cooperation with the Region 7 Nashua Regional Coordinating Council.

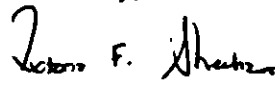
The Section 5310 RCC funds were allocated by region according to a formula based on regional populations of residents over 65 and those between the ages of 5-64 with disabilities. Each individual RCC was responsible for conducting its own project solicitation, evaluation, and prioritization and then submitting one regional application for eligible Section 5310 RCC projects through an approved lead agency. The Nashua RCC designated the NRPC as the lead agency for Region 7 and tasked the NRPC with applying for Section 5310 RCC funds on behalf of Region 7. As required by FTA, all projects are identified in a locally developed coordinated public transit-human services transportation plan.

NRPC, in conjunction with its regional partners as applicable, will provide the required non-federal matching funds. Stimulus funding supported by FTA at 100% in the form of CRRSAA, and ARP will be utilized by drawing against the CRRSAA balance first and then ARP funds. In the event that Federal Funds become unavailable, general funds will not be requested to support this program.

The agreement has been approved by the Attorney General as to form and execution. Copies of the fully executed agreement are on file at the Secretary of State's Office and the Department of Administrative Services' Office; and subsequent to Governor and Council approval will be on file at the Department of Transportation.

Your approval of this resolution is respectfully requested.

Sincerely,

A handwritten signature in black ink, appearing to read "Victoria F. Sheehan".

Victoria F. Sheehan
Commissioner

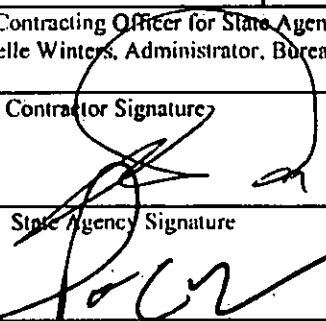
Attachments

Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS**I. IDENTIFICATION.**

1.1 State Agency Name NH Department of Transportation		1.2 State Agency Address PO Box 483, 7 Hazen Dr., Concord, NH 03302-0483	
1.3 Contractor Name Nashua Regional Planning Commission		1.4 Contractor Address 30 Temple St. #310, Nashua, NH 03060-3483	
1.5 Contractor Phone Number 603-417-6570 x 6564	1.6 Account Number 04-96-96-964010-2916-072-500575	1.7 Completion Date June 30, 2023	1.8 Price Limitation \$404,000.00
1.9 Contracting Officer for State Agency Michelle Winters, Administrator, Bureau of Rail & Transit		1.10 State Agency Telephone Number 603-271-2468	
1.11 Contractor Signature  Date: 5/13/21		1.12 Name and Title of Contractor Signatory Jay Minkarah, Executive Director	
1.13 State Agency Signature  Date: 5/19/2021		1.14 Name and Title of State Agency Signatory Patrick C. Herlihy Director, Aeronautics, Rail & Transit	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By: <u>Alvin B. Greenstein</u> On: <u>6/2/21</u>			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.18, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.14 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provide in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the

performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision 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 Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor 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 cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor 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 contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. 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 of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default 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 Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's

discretion, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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, papers, and documents, all whether finished or unfinished.

9.2 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.

9.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. **CONTRACTOR'S RELATION TO THE STATE.** In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. **INDEMNIFICATION.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise

out of (or which may be claimed to arise out of) the acts or omission of the Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. 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 in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 9.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) 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. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. **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 given in blocks 1.2 and 1.4, herein.

17. **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 Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **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.

21. **HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. **SPECIAL PROVISIONS.** Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. **SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. **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 with respect to the subject matter hereof.

Contractor Initials DM
Date 5/13/21

**NASHUA REGIONAL PLANNING COMMISSION
EXHIBITS TO CONTRACT**

EXHIBIT A Special Provisions

EXHIBIT B Scope of Services

EXHIBIT C Budget

Certificate of Good Standing Exemption

Certificate of Corporate Vote

Certificate of Insurance

FTA Certifications and Assurances

FTA Master Agreement

2 CFR Part 200

FTA Section 5310

Social Service Documents to Include:

501 (c)

Financial Report

Board of Directors

Key Personnel and Salaries

Resumes

**NASHUA REGIONAL PLANNING COMMISSION
EXHIBIT A
SPECIAL PROVISIONS**

- A.1. Amend P-37 Section 2. "EMPLOYMENT OF CONTRACTOR/SERVICES TO BE PERFORMED" by adding the following:**
- 2.1 The Contractor may change services only with the prior written agreement of the State and in accordance with applicable Federal Transit Administration (FTA) requirements.**
- A.2. Amend P-37 Section 5. "CONTRACT PRICE/PRICE LIMITATION/PAYMENT" by adding the following:**
- 5.5 As applicable based on Federal participation ratios, the amount paid by the State to the Contractor shall not exceed 50% of allowable operating costs less fare revenues plus 80% of allowable administrative and capital costs. Contracted Services and Mobility Management costs are identified in Exhibit B. The Contractor shall provide and document the availability of local funds sufficient to meet the project cost in excess of the Contract Price Limitation.**
- 5.6 In the event that revenues exceed the total allowable costs, said revenues in excess of total allowable costs shall be placed in an interest-bearing account within 30 days of the Completion Date and made available to the State upon demand.**
- 5.7 The Contractor shall submit a request for payment to the State on a form specified by the State on a monthly or quarterly basis, together with all information to support the request. Such requests for payment shall be properly completed and signed. Requests for payments must be for allowable costs only as defined in 2 CFR Part 200. No requests for advance payment will be accepted by the State.**
- 5.8 Upon receipt of the request for payment, the State shall review the request to determine the allowability of costs. In connection with this review, the State may demand production of (and the Contractor shall produce) and inspect any documents and records described in Section 5.**
- 5.9 Within 30 days of receipt of the request for payment and other documents and records required by the State, the State shall determine the allowability of costs and the amount due and owing to the Contractor and shall pay said amount, subject to other provisions of this Agreement. Contract reimbursements shall not exceed 50% of the total contract amount in any given quarter.**
- 5.10 Final Payment. Satisfactory acceptance by the State and FTA of all reports required by this Agreement is a condition precedent to final payment (i.e., payment for the last month or portion thereof of this Agreement). All reports will be prepared to the satisfaction of the State and Federal Transit Administration (FTA). The final payment may be retained and withheld pending receipt and satisfactory acceptance of all reports required by this Agreement and resolution of all pending matters.**

A.3. Amend P-37 Section 6. "COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/EQUAL EMPLOYMENT OPPORTUNITY" by adding the following:

- 6.4 The Contractor shall post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this non-discrimination clause.**
- 6.5 The Contractor shall state, in all solicitations or advertisements for employees, that all qualified applicants will receive consideration for employment without regard to race, color, age, creed, sex or national origin.**
- 6.6 The provisions of 2 CFR 200 shall apply to local administration of this agreement and any subcontracts under this agreement.**

A.4. Amend P-37 Section 9. "DATA/ACCESS/CONFIDENTIALITY/PRESERVATION" by adding the following:

- 9.4 The following restrictions apply to all subject data first produced in the performance of this agreement:**
 - a) Except for its own internal use, the Contractor may not publish or reproduce such data in whole or in part, or in any manner or form, nor may the Contractor authorize others to do so, without the written consent of the State, until such time as the FTA may have either released or approved the release of such data to the public.**
 - b) As authorized by 2 CFR 200, the FTA reserves a royalty-free, non-exclusive and irrevocable license to reproduce, publish and otherwise use, and to authorize others to use, for Federal purposes, any work developed under a grant, cooperative agreement, sub-grant, or third party contract, irrespective of whether a copyright has been obtained; and any rights of copyright to which a recipient, sub-recipient, or third party contractor purchases ownership with Federal assistance.**
- 9.5 It is FTA's intent to increase the body of mass transportation knowledge. Therefore, the Contractor understands and agrees that in addition to the rights set forth in 9.4 (b) above, FTA may make available to any recipient, subgrantee, contractor or subcontractor its license in the copyright to the date derived under this Agreement or a copy of the data first produced under this Agreement.**
- 9.6 The Contractor shall indemnify, save and hold harmless the State and United States, their officers, agents and employees acting within the scope of their official duties against any liability, including costs and expenses, resulting from any willful or intentional violation of the proprietary rights, copyrights, or right of privacy, arising out of the publication, translation, reproduction, delivery, use, or disposition of any data furnished under this Agreement.**
- 9.7 Nothing contained in this clause shall imply a license to the United States under any patent or be construed as affecting the scope of any license or other right otherwise granted to the United States under any patent.**
- 9.8 Sections 9.4, 9.5, and 9.6 above are not applicable to material furnished to the Contractor by the State or United States and incorporated in the work furnished under the agreement;**

provided that such incorporated material is identified by the Contractor at the time of delivery of such work.

- 9.9 In the event that the project is not completed for any reason, all data developed under that project shall become subject Data as defined in Section 9.1 and shall be delivered as the State or FTA may direct.

A.5. Amend P-37 Section 10. "TERMINATION" by adding the following:

- 10.1 The termination report must be accepted by the State and the Federal Transit Administration (FTA) prior to final payment.
- 10.2 Termination; Liability. In the event of termination under Section 4 or 10.4 of this Agreement, the acceptance of a Termination Report by the State shall in no event relieve the Contractor from any and all liability for damages sustained or incurred by the State as a result of the Contractor's breach of its obligations hereunder, including refund of any federal funds required by FTA.
- 10.3 Completion of Services; Payment of Price. Excepting those obligations of the Contractor which, by the terms of this Agreement, do not expire on the Completion Date, upon the completion of the Services and upon payment of the Contract Price, this Agreement, and all obligations of the parties hereunder, shall cease and shall be without recourse to the parties hereto.
- 10.4 Termination for Convenience. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice of default has been given to the Contractor hereunder, the Contractor may terminate this Agreement without cause upon thirty (30) days written notice.

A.6. Amend P-37 Section 12. "ASSIGNMENTS/DELEGATION/SUBCONTRACTS" by adding the following:

- 12.1 The Contractor shall cause the provisions of this contract to be inserted in all subcontracts for any work covered by this Agreement so that the provisions will be binding on each subcontractor; provided, however, that the foregoing provisions shall not apply to subcontractors for standard commercial supplies or raw materials. The Contractor shall take such action with respect to any subcontract as the State may direct as a means of enforcing such provisions, including sanctions for noncompliance. The Contractor shall ensure that any subcontractor has obtained all licenses, permits or approvals required for the performance of contract services.

A.7. Amend P-37 by adding "DEFINITIONS" as Section 25:

25. DEFINITIONS

ALLOWABLE COSTS: Costs that are incurred in the performance of the Services described in Exhibit A and which satisfy the requirements of 2 CFR 200.

FTA: U.S. Department of Transportation, Federal Transit Administration

PROJECT APPLICATION: The narrative, charts, figures and/or maps submitted to the State detailing the scope of the public transportation program of the Contract as modified and approved by the State.

REVENUE: Fares from individuals or other direct income for the public transportation services being provided by the Contractor. Revenues also include funds from contracts, purchase of service/contracted services agreement, and excess matching funds that directly benefit the transportation service.

SECTION 5310: Section 5310 as codified within Federal transit laws in 1994, as amended. Title 49 U.S.C. 5310 authorizes the formula assistance program for the Enhanced Mobility of Seniors and Individuals with Disabilities Program and provides formula funding to states and designated recipients (recipients) to improve mobility for seniors and individuals with disabilities.

STATE: The State of New Hampshire, acting through the Department of Transportation, Bureau of Rail and Transit.

A.8. Amend P-37 by adding "ACCOUNTING, BOOKKEEPING AND REPORTING REQUIREMENTS" as Section 26:

- 1. Ledgers.** Contractor and/or subcontractor shall establish and maintain ledger sheets for each budget category. Entries shall be made and shall reflect the financial activities of the Contractor. The ledger sheet must be in a form approved by the State. The ledger will indicate the funds remaining in each line item of the Contract Budget at the beginning of each month. Entries shall be made on a running basis and carried over to the following month; that is, figures will be brought forward cumulatively. Contractor shall also prepare and submit to the State a profit and loss statement quarterly if such information is not provided with invoices.
- 2. Accounts Receivable.** Contractor and/or subcontractor shall deposit all revenue in an interest-bearing account with a banking institution in this State. Contractor shall prepare and maintain receipt vouchers for all revenue. Immediately upon receipt, Contractor and/or subcontractor shall credit all revenue to the appropriate receipt account. Contractor and/or subcontractor shall establish and maintain an Accounts Receivable Ledger. The receipt number appearing in the Ledger shall correspond to the receipt voucher number. A receipt voucher must be completed on a form approved by the State and shall identify each component of every deposit. All appropriate supporting documents for each deposit should be attached to the receipt voucher.
- 3. Payables.** Contractor and/or subcontractor shall prepare vouchers to document all expenditures of funds. The voucher shall include the following information and shall be prepared on a form approved by the State: The Division and account numbers from which the funds will be drawn, the date of expenditure, a voucher number running in sequence, and any appropriate comments supporting the expenditure of funds (e.g., invoices and payroll vouchers). All invoices received by the Contractor shall be checked for accuracy and allowability. Each invoice must be approved for payment by the Contract Manager or designee. Immediately upon payment, Contractor and/or subcontractor shall make entries

to the appropriate ledger sheets documenting payment. (Each subcontractor shall identify a Contract Manager).

4. **Voucher and Receipt Register.** Contractor and/or subcontractor shall establish and maintain two registers that will contain a running total of all payable receipt vouchers. The registers will provide a summary of voucher or receipt numbers, amount and purpose of action. No self-designated abbreviations are to be used.
5. **Check Register.** Contractor and/or subcontractor shall maintain a check register. This register is also considered a book of original entry, and is posted to the ledger immediately.
6. **Time Sheet, Taxes, and Benefits.** Contractor and/or subcontractor shall require each of its employees funded in whole or in part via this contract to: 1) submit weekly time reports designating work performed and time spent on such work, or 2) be included in an indirect cost allocation plan approved by the cognizant Federal agency. The contractor shall summarize time reports by task and apply employee's rates of pay to the hours worked. The Contract Manager shall review completed and signed time reports, and cause them to be posted to the appropriate category in the general ledger. The Contractor shall maintain records of employee payroll and benefits and shall post this information to the appropriate category in the general ledger. The Contract Manager shall ensure that all payments are on a timely basis.
7. **Reimbursements.** On a monthly or quarterly basis, the Contractor shall submit a description of Contract activities, in a format as required by the State. Should the Contractor show a profit for any month/quarter, the Contractor shall apply the amount of profit against subsequent reimbursement requests. The Contractor shall agree to provide information in addition to the monthly narrative at such times and in such manner as the State may require, and to prepare any reports which may be requested by the State including but not limited to a final or termination report if operations cease.
8. **Maintenance of Records.** The Contractor shall keep and maintain the records, documents, and accounts described herein for a period of three years after the FTA grant is closed. The Contractor shall maintain, and make available to the State and FTA, records relating to complaints and comments received from the public. In the event the State disputes the Contractor's operations or records as submitted for payment or otherwise, final resolution shall rest with the State.
9. **Audits and Inspections.** Between the Effective Date and the Completion Date, and for a period of three (3) years after the FTA grant is closed or the date of resolution of all matters relating to this Agreement, whichever is later, at any time during the Contractor's normal business hours, and as often as the State or FTA may demand, the Contractor shall make available to the State and FTA or their designees all records pertaining to matters covered by this Agreement. The Contractor shall permit the State and FTA to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, Data (as defined in P-37 section 9.1) and other information relating to all matters covered by this Agreement. As used in this paragraph, "Contractor" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Contractor in 1.3 of P-37.

- .10. **Independent Audit.** The Contractor shall submit one audit done by one Certified Public Accountant (CPA) for the entire project, or, as the State may require, for any part of the project upon demand. Monies required for payment of the audit shall be set aside in the Contract Budget for that specific purpose.
- .10.1. In the event the audit reveals that monies are due and owing to the State from the Contractor, for whatever reasons, the Contractor shall pay to the State such sums within thirty (30) days of the audit date.
- .11. The Contractor shall submit quarterly performance, drug and alcohol, and charter activity reports within 30 days of the end of each quarter and shall submit any forms, information or reports required by the State to complete the FTA's National Transit Database (NTD) reporting.
- A.9. Amend P-37 by adding "PROJECT EQUIPMENT AND REAL PROPERTY" as Section 27:
27. **PROJECT EQUIPMENT AND REAL PROPERTY.** The following terms and conditions apply to all equipment and real property purchased in whole or in part with funds provided through this or other Agreements between the State and the Contractor:
- a. All procurements shall be made in accordance with 2 CFR 200 and FTA Circular 4220.1F and future amendments, and with Buy America requirements, 49 CFR Parts 661 and 663.
 - b. All other equipment with a cost in excess of five hundred (\$500) per unit shall be purchased by the Contractor subject to the prior approval of the State.
 - c. Title to all project equipment shall be in the name of the Contractor; provided, however, that in order to secure the complete performance of this Agreement, the Contractor shall give the State a security interest in all such equipment at the time of purchase and shall execute financing statements and do all other acts necessary or useful to the perfection of that interest and the renewal thereof. In connection with the purchase of any motor vehicles pursuant to this Agreement, the Contractor shall give the State a security interest in the motor vehicles at the time of purchase and shall take all steps necessary to protect the State's security interest, including taking steps to identify the State as a lien holder of such motor vehicles on the motor vehicle titles.
 - d. In the event that this agreement is terminated, all project equipment and property becomes the property of the State and it is understood and agreed that legal title to such equipment shall be transferred to the State as soon as feasible. Project equipment will be disposed of in accordance with FTA Circular 9040.1G and the State Management Plan.
- A.10. Amend P-37 by adding "EQUIPMENT CERTIFICATION" as section 28:
28. **EQUIPMENT CERTIFICATION.** The Contractor shall maintain a current inventory listing of all nonexpendable property involved in this Agreement. The Contractor shall submit to the State a certification that the equipment is still being used in accordance

with the terms of the Agreement. The inventory listing and equipment certification shall be supplied to the State by each year, generally by June 30th.

A.11. Amend P-37 by adding "TRAINING AND DRIVER REVIEW" as section 32:

- 32. TRAINING AND DRIVER REVIEW.** The State may require participation in training courses determined to be essential to FTA program management in this contract period and may require participation in such training programs as it deems necessary by drivers and other employees involved in the transportation of the public. Training may include defensive driving, passenger assistance, emergency procedures and periodic refresher training every three (3) years. The Contractor agrees that the State shall have the right to review the performance of all drivers who are employed in connection with this Agreement, and to disallow the use of any driver whose performance as a driver is determined to be unsatisfactory by the State.

A.12. Amend P-37 by adding "SERVICE LIMITATIONS" as section 34:

- 34. SERVICE LIMITATIONS.** The Contractor shall not engage in the provision of transportation services other than those described in Exhibit B, or outside the service area described in Exhibit B, without the written consent of the State and without obtaining the appropriate operating authority. The Contractor shall not engage in charter or school bus operations except as permitted by 49 CFR Parts 604 and 605, respectively.

A.13. Amend P-37 by adding "CONTRACTOR REPRESENTATIONS" as section 35:

- 35. CONTRACTOR REPRESENTATIONS.** Contractor warrants that with respect to the Services to be performed, it has obtained all licenses, permits, or approvals which are required by any law, order or regulation of any authority, state or federal, or which may be necessary for the performance of the Services hereunder. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform such Services, and shall be properly licensed and authorized to perform such Services under all applicable laws.

A.14. Amend P-37 by adding "PATENT RIGHTS" as section 37:

- 37. PATENT RIGHTS.** If any invention, improvement, or discovery of the Contractor is conceived or first actually reduced to practice in the course of or under this Contract, which invention, improvement or discovery may be patentable under the laws of the United States or any foreign country, the Contractor shall immediately notify the State and provide a detailed report. The rights and responsibilities of the Contractor and the State with respect to such invention, improvement, or discovery will be determined in accordance with applicable Federal laws, regulations, policies and any waiver thereof.

A.15. Amend P-37 by adding "BROKERAGE REPRESENTATION" as section 38:

- 38. BROKERAGE REPRESENTATION.** The Contractor warrants that it has not employed or retained any company or person, other than a bona-fide employee working solely for the Contractor, to solicit or secure this Agreement; and that it has not paid or agreed to pay any company or person, other than a bona-fide employee working solely for the Contractor, any fee, commission, percentage, brokerage fee, gifts or any other

consideration, contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, the State shall have the right to annul this Agreement without liability or, in its discretion to deduct from the Agreement price or consideration, or otherwise recover, the full amount of such fee, commission, percentage, brokerage, brokerage fee, gift, or contingent fee.

Rev 5/05/2021

**NASHUA REGIONAL PLANNING COMMISSION
EXHIBIT B
SCOPE OF SERVICES**

1. The Contractor, Nashua Regional Planning Commission, (hereinafter the "Contractor") will provide transportation services as described in its Federal Transit Administration (FTA) Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities Regional Coordinating Council (RCC) grant application to the New Hampshire Department of Transportation, Bureau of Rail and Transit (hereinafter "NHDOT"). The Contractor will serve as the lead agency for Region 7 Nashua for FTA Section 5310 RCC funds to provide accessible transportation services to seniors and individuals with disabilities in cooperation with the Region 7 Nashua RCC. This project is for the time period July 1, 2021 – June 30, 2023. The Contractor's grant application is hereby incorporated by reference and made part of this agreement. The Contractor agrees to provide all services indicated in the grant application unless modified per this agreement.
2. The following terms and conditions apply to all of the FTA Section 5310-funded services for seniors and individuals with disabilities provided by Contractor pursuant to this agreement:
 - a. Mobility management activities, and as applicable, transportation services, subcontractors, and maximum reimbursement rates, shall consist of those submitted in the Contractor's 5310 Regional Coordinating Council (RCC) application or as subsequently modified by NHDOT through written notification to the Contractor. Further amendments to mobility management activities, transportation services, subcontractors, and/or maximum reimbursement rates require RCC approval, as documented in official minutes, as well as written approval from the Commissioner.
 - b. Eligible Regional Mobility Manager expenses shall be limited to those directly related to the position's role as described within the 2016 New Hampshire Statewide Coordination of Community Transportation Services Plan, hereby incorporated by reference. Roles may be further modified based on those recommended by the Statewide Coordinating Council (SCC) and approved in writing by the Commissioner.
 - c. All services provided shall conform to FTA Section 5310 guidelines. Per FTA requirements, the Contractor shall be responsible for oversight of subrecipients and contractors relative to FTA requirements.
 - d. The Contractor shall ensure the provision of ADA accessible services within the RCC region. Any marketing materials, brochures, and other service information shall describe it as ADA-accessible. It is acceptable for a subcontractor/lower-tier subrecipient that does not utilize accessible vehicles to contract with an accessible provider in order to meet this requirement.

- e. The Contractor must fulfill its contractual obligations and provide its scope of services throughout the contract period regardless of mobility management expenses exceeding the maximum allowed to be reimbursed.
- f. The Commissioner may require the Contractor to provide additional transportation services or to reduce transportation services provided under this contract. Any alterations to such transportation services shall be submitted in writing by the Commissioner to the Contractor. The Contractor shall implement the alterations within thirty (30) days unless another timeframe is agreed to by the Commissioner and the Contractor.
- g. Services shall last the entire contract period. As necessary, the Contractor shall establish trip priorities to ensure funds are not expended prematurely.

**NASHUA REGIONAL PLANNING COMMISSION
EXHIBIT C
BUDGET**

- I. The Contract price, as defined in Section 1.8 of the General Provisions, are the FTA Section 5310 portion of the eligible project cost. Federal (FTA) Funds are granted as follows:

	SFY 2022	SFY 2023
FTA Section 5310		
Contracted Services	\$147,231.00	\$147,231.00
Mobility Management Activities	\$4,769.00	\$4,769.00
Regional Mobility Manager Position	\$50,000.00	\$50,000.00
Total FTA Section 5310 Funds	\$202,000.00	\$202,000.00
Total Two-Year Contract Funds	\$404,000.00	

- a. Funds are contingent upon Federal and State appropriations
- II. Not less than fourteen days prior to the submission of the Contractor's first request for reimbursement, the Contractor shall submit to the Commissioner a budget incorporating all funds to be expended in the provision of services pursuant to this contract. Budget revisions may be made with written approval of the Commissioner. Unless otherwise advised by NHDOT, budget revisions may only request the transfer of funds within a category or between categories with the same matching ratio.
- III. The Contractor may seek reimbursement for these funds by submitting a monthly or quarterly invoice for the total eligible expenses, less agency match as applicable, to NHDOT. The invoice must include verification of source(s) of matching funds and statements from service providers, as applicable, to support the request for matching funds.
- IV. Mobility management costs shall be itemized and include such information as required to support the request.
- V. The Contractor will verify that reimbursement is for non-Medicaid-eligible trips only.
- VI. For expenses other than contracted services, the Contractor may seek reimbursement only for eligible expenses listed in the budget and detail-of-cost form provided by the State, with the exception of funds specifically reserved, if any, and identified in "Specifically Programmed Funds," at the end of this Exhibit.
- VII. At the sole discretion of the Commissioner, the Contractor may carry forward any unexpended portion of the federal funds included in the Contract Price to a subsequent contract, if any, between the State and the Contractor.

ATTACHMENT #15

Certificate of Good Standing

This provision does not apply. In accordance with NH-RSA 36:49-a, the Nashua Regional Planning Commission (NRPC) is a political subdivision of the State of New Hampshire

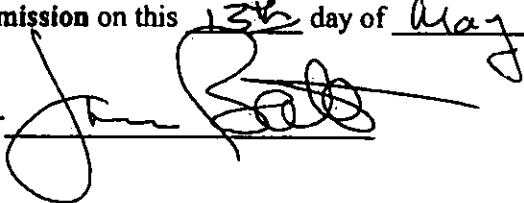
CERTIFICATE OF VOTE

I, James Battis, Vice Chair of the Nashua Regional Planning Commission, do hereby certify that:

1. I am the duly elected and acting Vice Chair of the Nashua Regional Planning Commission, a regional planning agency established pursuant to the laws of the State of New Hampshire (RSA 36:45-53);
2. That at a meeting held on **June 17, 2020**, the **Nashua Regional Planning Commission** authorized the Executive Director, **Jay Minkarah**, to sign and execute any grant agreements and contracts for the NRPC;
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;
4. This authority **remains valid for thirty (30) days** from the date of this Corporate Resolution. 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 he has 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.

IN WITNESS WHEREOF, I have hereunto set my hand as the Vice Chair of the Nashua Regional Planning Commission on this 13th day of May, 2021.

James Battis, Vice Chair
(name, position)

A handwritten signature in black ink, appearing to read 'James Battis', is written over a horizontal line. The signature is stylized with a large initial 'J' and a cursive 'Battis'.



CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex²) 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, Primex² is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex² is entitled to the categories of coverage set forth below. In addition, Primex² 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 Primex², including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex² 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 Primex². 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: Nashua Regional Planning Commission 9 Executive Park Drive Suite 201 Merrimack, NH 03054		Member Number: 519		Company Affording Coverage: NH Public Risk Management Exchange - Primex ² Bow Brook Place 46 Donovan Street Concord, NH 03301-2624	
---	--	------------------------------	--	--	--

☒	General Liability (Occurrence Form) Professional Liability (describe) ☐ Claims Made ☐ Occurrence	7/1/2020	7/1/2021	Each Occurrence	\$ 1,000,000
				General Aggregate	\$ 2,000,000
				Fire Damage (Any one fire)	
				Med Exp (Any one person)	
☒	Automobile Liability	7/1/2020	7/1/2021	Combined Single Limit (Each Accident)	\$500,000
	Any auto			Aggregate	\$500,000
	Workers' Compensation & Employers' Liability			Statutory	
				Each Accident	
				Disease - Each Employee	
				Disease - Policy Limit	
	Property (Special Risk Includes Fire and Theft)			Blanket Limit, Replacement Cost (unless otherwise stated)	

Description: 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. Certificate is valid as long as Participating Member is in good standing with Primex.

CERTIFICATE HOLDER:	☒	Additional Covered Party	☐	Loss Payee	Primex ² - NH Public Risk Management Exchange
State of New Hampshire Department of Transportation 7 Hazen Drive Concord, NH 03302					By: Mary Beth Purcell
					Date: 4/4/2019 mpurcell@nhprimex.org
					Please direct inquiries to: Primex ² Claims/Coverage Services 603-226-2841 phone 603-226-3833 fax



CERTIFICATE OF COVERAGE

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

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

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

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

Participating Member:		Member Number:	Company Affording Coverage:	
Nashua Regional Planning Commission 9 Executive Park Drive Suite 201 Merrimack, NH 03054		519	NH Public Risk Management Exchange - Primex ³ Bow Brook Place 46 Donovan Street Concord, NH 03301-2624	

Type of Coverage	Effective Date	Expiration Date	Limits and Other Policy Provisions May Apply
☐ General Liability (Occurrence Form) ☐ Professional Liability (describe) ☐ Claims Made ☐ Occurrence			Each Occurrence General Aggregate Fire Damage (Any one fire) Med Exp (Any one person)
☐ Automobile Liability Deductible Comp and Coll: ☐ Any auto			Combined Single Limit (Each Accident) Aggregate
☒ Workers' Compensation & Employers' Liability	7/1/2020	7/1/2021	☒ Statutory Each Accident \$2,000,000 Disease - Each Employee \$2,000,000 Disease - Policy Limit
☐ 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	Primex³ - NH Public Risk Management Exchange
State of New Hampshire Department of Transportation 7 Hazen Drive Concord, NH 03302			By: Mary Beth Purcell
			Date: 4/4/2019 mpurcell@nhprimex.org
			Please direct inquiries to: Primex ³ Claims/Coverage Services 603-225-2841 phone 603-228-3833 fax

Certifications and Assurances

Fiscal Year 2021

- 12 Enhanced Mobility of Seniors and Individuals with Disabilities Programs
- 13 State of Good Repair Grants
- 14 Infrastructure Finance Programs
- 15 Alcohol and Controlled Substances Testing
- 16 Rail Safety Training and Oversight
- 17 Demand Responsive Service
- 18 Interest and Financing Costs
- 19 Construction Hiring Preferences
- 20 Cybersecurity Certification for Rail Rolling Stock and Operations
- 21 Tribal Transit Programs

FEDERAL FISCAL YEAR 2021 FTA CERTIFICATIONS AND ASSURANCES SIGNATURE

PAGE

(Required of all Applicants for federal assistance to be awarded by FTA in FY 2021)

AFFIRMATION OF APPLICANT

Name of the Applicant: Nashua Regional Planning Commission

BY SIGNING BELOW, on behalf of the Applicant, I declare that it has duly authorized me to make these Certifications and Assurances and bind its compliance. Thus, it agrees to comply with all federal laws, regulations, and requirements, follow applicable federal guidance, and comply with the Certifications and Assurances as indicated on the foregoing page applicable to each application its Authorized Representative makes to the Federal Transit Administration (FTA) in federal fiscal year 2021, irrespective of whether the individual that acted on his or her Applicant's behalf continues to represent it.

FTA intends that the Certifications and Assurances the Applicant selects on the other side of this document should apply to each Award for which it now seeks, or may later seek federal assistance to be awarded during federal fiscal year 2021.

The Applicant affirms the truthfulness and accuracy of the Certifications and Assurances it has selected in the statements submitted with this document and any other submission made to FTA, and acknowledges that the Program Fraud Civil Remedies Act of 1986, 31 U.S.C. § 3801 *et seq.*, and implementing U.S. DOT regulations, "Program Fraud Civil Remedies," 49 CFR part 31, apply to any certification, assurance or submission made to

Certifications and Assurances

Fiscal Year 2021

FTA. The criminal provisions of 18 U.S.C. § 1001 apply to any certification, assurance, or submission made in connection with a federal public transportation program authorized by 49 U.S.C. chapter 53 or any other statute.

In signing this document, I declare under penalties of perjury that the foregoing Certifications and Assurances, and any other statements made by me on behalf of the Applicant are true and accurate.

Signature: 

Date: January 20, 2021

Name: Jay Minkarah

Authorized Representative of Applicant 637

FFY 2021 MASTER AGREEMENT

ACKNOWLEDGEMENT OF RECEIPT

The Federal Transit Administration (FTA) Federal Fiscal Year 2021 Master Agreement requires recipients and subrecipients to comply with the requirements contained in the agreement in order to receive Federal funds. The language contained in the Master Agreement must be incorporated into the administration of the agreement my agency has with the New Hampshire Department of Transportation (NHDOT).

I acknowledge receipt of the FFY 2021 Federal Transit Administration (FTA) Master Agreement and understand this agreement is referred to in my agency's agreement with NHDOT by reference. The Master Agreement remains in force for the term of the agreement.

Nashua Regional Planning Commission
Name of Agency

January 20, 2021
Date

Jay Minkarah
Name of Authorized Official



Signature



FTA and 2 CFR 200 Agreement

Revised 11/10/2020

FTA and 2 CFR 200 Agreement

Name of Awarding Agency: Federal Transit Administration (FTA)

Name of Recipient Agency: New Hampshire Department of Transportation (NH DOT)

Name of Subrecipient Agency: Nashua Regional Planning Commission

Nashua Regional Planning Commission, shall comply with all applicable federal laws, regulations, and requirements as outlined in the most recent Federal Transit Administration (FTA) Master Agreement and Federal Certifications and Assurances. This award includes information required by 2 CFR Part 200 as follows:

FTA award project description: *(As required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA))*

Amount: \$1,677,379.00

Catalog of Federal Domestic Assistance (CFDA) number: 20.513

FTA Award Name: FTA SECTION 5310 (COMBINED) RCC PROGRAM APPLICATIONS

Federal Award Identification Number (FAIN): 1385-2021-4

Federal Award Date: TBD

Contact information for sub-awarding official:

Name: Patrick C. Herlihy Title: Director of Aeronautics, Rail & Transit

Email: Patrick.C.Herlihy@dot.nh.gov Phone: 603-271-2449

Is this award for research and development? No

NH DOT's cost rate for the federal award: N/A

Subrecipient Information:

Subrecipient Name: Nashua Regional Planning Commission

Subrecipient DUNS number: 615402666

Subrecipient SAM.GOV registration: 4LRH3

Name of authorizing subrecipient official: Jay Minkarah

Title of authorizing subrecipient official: Executive Director

Federal Clauses: N/A

Master Agreement/Certifications and Assurances: Yes

Subrecipient Federal indirect cost rate: 125%

(An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a De Minimis indirect cost rate as defined in §200.414 Indirect. (F&A) costs, paragraph (f)).



FTA and 2 CFR 200 Agreement

Revised 11/10/2020

Subaward Period of performance:

Start Date: 7/1/21 End Date: 6/30/23

Total amount of FTA sub-award obligated by this action (contract/amendment):

For FFY: 2021 Section: 5310 RCC Amount: \$404,000.00

Total amount of FTA sub-award committed to the subrecipient (original contract & amendments):

For FFY: 2021 Section: 5310 RCC Amount: \$404,000.00

Pass-through requirements:

The subrecipient, Nashua Regional Planning Commission, agrees to meet all requirement imposed by the pass-through entity (NHDOT) on the subrecipient so that the Federal award is used in accordance with Federal statutes,, regulations and the terms and conditions of the Federal award.

The subrecipient, Nashua Regional Planning Commission, agrees to any additional requirements that the pass-through entity (NHDOT) imposes on the subrecipient in order for the pass-through entity (NHDOT) in order for the pass-through entity (NHDOT) to meet its own responsibility to the Federal awarding agency (FTA) including identification of any required financial and performance reports.

The subrecipient, Nashua Regional Planning Commission, agrees to permit the pass-through entity (NHDOT) and auditors to have access to the subrecipients records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and appropriate terms and conditions concerning closeout of the subaward.

Date: Click or tap to enter a date. 5/13/2021

Name of authorizing subrecipient official: Jay Minkarah

Title of authorizing subrecipient official: Executive Director

Signature of authorizing subrecipient official: _____

NASHUA REGIONAL PLANNING COMMISSION

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**

NASHUA REGIONAL PLANNING COMMISSION
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6926 • FAX 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Directors
Nashua Regional Planning Commission
Nashua, New Hampshire

We have audited the accompanying financial statements of the governmental activities and major fund of the Nashua Regional Planning Commission as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

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 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 from material misstatement.

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

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 and major fund of the Nashua Regional Planning Commission, as of June 30, 2020, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information: Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis 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

*Nashua Regional Planning Commission
Independent Auditor's Report*

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.

Other Information – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Nashua Regional Planning Commission's basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 February 8, 2021 on our consideration of the Nashua Regional Planning Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Nashua Regional Planning Commission's internal control over financial reporting and compliance.

February 8, 2021



PLODZIK & SANDERSON
Professional Association

MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the Nashua Regional Planning Commission's annual financial report, the Nashua Regional Planning Commission's management is pleased to provide this narrative discussion and analysis of the financial activities of the Nashua Regional Planning Commission for the fiscal year ending June 30, 2020. The Nashua Regional Planning Commission's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

- The Nashua Regional Planning Commission's assets exceeded its liabilities and deferred inflows of resources by \$729,105 (net position) for the fiscal year reported. This is a change of \$55,276 in comparison to the prior year. Of that amount on June 30, 2020, \$723,008 is considered unrestricted (unrestricted net position), an increase of \$57,992, in comparison to the prior year. Unrestricted net position may be used to meet the government's ongoing obligations to districts and creditors.
- The total cost of all Nashua Regional Planning Commission's services for fiscal year 2020 was \$1,319,362 as compared to \$1,369,002 in the prior year, a decrease of \$49,640 or 3.62%.
- On June 30, 2020, the Nashua Regional Planning Commission's governmental fund reported a combined ending fund balance of \$760,031, a change of \$64,147 in comparison to prior year.
- At the close of the fiscal year, the Nashua Regional Planning Commission had no long-term debt (bonds payable).
- Overall, the Nashua Regional Planning Commission continues to maintain a strong financial position.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Nashua Regional Planning Commission's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, (3) notes to the basic financial statements. The Nashua Regional Planning Commission also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Nashua Regional Planning Commission's finances in a manner similar to a private sector business. These statements provide both long-term and short-term information about the Nashua Regional Planning Commission's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of the government-wide statements is the *Statement of Net Position* which presents information that includes all the Nashua Regional Planning Commission's assets, liabilities, and deferred inflows of resources, with the net difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Nashua Regional Planning Commission as a whole is improving or deteriorating.

The second government-wide statement is the *Statement of Activities*, which reports how the Nashua Regional Planning Commission's net position changed during the current calendar year. All current year revenues and expenditures are included regardless of the timing of cash flows.

The government-wide financial statements are presented on pages 7 - 8 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Nashua Regional Planning Commission uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Nashua Regional Planning Commission's most significant funds rather than the Nashua Regional Planning Commission as a whole. The accounts of the Nashua Regional Planning Commission are reported as governmental funds.

Governmental funds are reported in the fund financial statements and are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

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. These two perspectives may provide insight into the long-term impact of short-term financing decisions. The financial statements contain a reconciliation between the government-wide and fund financial statements to assist in understanding the differences between these two perspectives.

The budgetary comparison schedule for the general fund is presented as part of the basic financial statements. This presentation is presented on page 13 of this report.

The basic governmental fund financial statements are presented on pages 9 - 12 of this report.

Notes to the Basic Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 14 of this report.

Government-Wide Financial Analysis

SUMMARY OF NET POSITION

	2020	2019	Difference	Percent Change
Current assets	\$976,925	\$930,892	\$46,033	4.95%
Noncurrent assets	6,097	8,813	(2,716)	-30.82%
Total Assets	983,022	939,705	43,317	4.61%
Current liabilities	172,385	208,868	36,483	17.47%
Noncurrent liabilities	37,023	29,868	(7,155)	-23.96%
Total Liabilities	209,408	238,736	29,328	12.28%
Deferred inflows of resources	44,509	27,140	17,369	64.00%
Net position:				
Net investment in capital assets	6,097	8,813	(2,716)	-30.82%
Unrestricted	723,008	665,016	57,992	8.72%
Total net position	\$729,105	\$673,829	\$55,276	8.20%

At the end of the fiscal year, the Nashua Regional Planning Commission was able to report a positive change in net position for the government-wide activities and total net position. The Nashua Regional Planning Commission's total net position changed by \$57,992 or 8.72% during the current fiscal year.

The following condensed financial information was derived from the government-wide Statement of Net Position. It reflects how the Nashua Regional Planning Commission's net position has changed during fiscal year 2020.

The following table provides a summary of the Nashua Regional Planning Commission's changes in net position:

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	2020	2019	Difference	Percent Change
Operating revenues:				
Program revenues	\$ 1,202,438	\$ 1,138,636	\$ 63,802	5.60%
General revenues	163,003	217,455	(54,452)	-25.04%
Miscellaneous	2,238	2,775	(537)	-19.35%
Total operating revenues	1,367,679	1,358,866	8,813	0.65%
Operating expenses:				
Salaries and wages	869,240	727,123	142,117	19.55%
Operation and maintenance	447,406	635,013	(187,607)	-29.54%
Depreciation	2,716	6,866	(4,150)	-60.44%
Total operating expenses	1,319,362	1,369,002	(49,640)	-3.63%
Operating gain	48,317	(10,136)	58,453	-576.69%
Nonoperating revenues:				
Interest revenue	6,959	4,746	2,213	46.63%
Change in net position	55,276	(5,390)	60,666	-1125.53%
Net position at beginning of the year	673,829	679,219	(5,390)	-0.79%
Net position at the end of the year	\$ 729,105	\$ 673,829	\$ 55,276	8.20%

Governmental Funds Financial Analysis

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

At the end of the fiscal year, the Nashua Regional Planning Commission's governmental funds reported an ending fund balance of \$760,031, an increase of \$65,147 or 9.38% in comparison with the prior year.

Governmental Fund - General Fund

The general fund is the Nashua Regional Planning Commission's primary operating fund. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$700,086, an increase of \$54,012 from the prior year. Unassigned fund balance is available for spending at the Nashua Regional Planning Commission's discretion.

GENERAL FUND REVENUES AND EXPENDITURES

Total general fund revenues and other financing sources increased 2.61% over fiscal year 2020.

Total general fund expenditures and transfers to other funds totaled \$1,309,491, a decrease of \$58,536 or 4.28% over the previous fiscal year. The decrease in expenditures was due in part to the impacts of the COVID-19 pandemic.

Budgetary Highlights

The General Fund - Actual expenditures were \$306,880 lower than budgeted expenditures. Actual revenues were \$241,733 lower than budgeted amounts. When including budget variances on transfers this resulted in a net positive variance to the budget of \$65,147.

Capital Assets

The Nashua Regional Planning Commission's investment in capital assets, net of accumulated depreciation, for governmental activities as of June 30, 2020, was \$6,097. The investment in capital assets includes equipment and vehicle.

Additional information of the Nashua Regional Planning Commission's capital assets may be found in Note 6 to the financial statements.

Requests for Information

This financial report is designed to provide a general overview of the Nashua Regional Planning Commission's finances, comply with finance-related laws and regulations, and demonstrate the Nashua Regional Planning Commission's commitment to public accountability. If you have questions about this report or would like to request additional information, contact the Nashua Regional Planning Commission at 30 Temple Street, Suite 310, Nashua, NH 03060.

BASIC FINANCIAL STATEMENTS

EXHIBIT A
NASHUA REGIONAL PLANNING COMMISSION
Statement of Net Position
June 30, 2020

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 623,456
Cash held for others	109,866
Intergovernmental receivable	213,042
Prepaid items	22,922
Other assets	8,439
Capital assets:	
Capital assets, net of depreciation	6,097
Total assets	<u>983,022</u>
LIABILITIES	
Accounts payable	30,248
Accrued salaries and benefits	33,071
Intergovernmental payable	109,066
Long-term liabilities:	
Due in more than one year	<u>37,023</u>
Total liabilities	<u>209,408</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - advance receipts	<u>44,509</u>
NET POSITION	
Net investment in capital assets	6,097
Unrestricted	<u>723,008</u>
Total net position	<u>\$ 729,105</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT B
NASHUA REGIONAL PLANNING COMMISSION
Statement of Activities
For the Fiscal Year Ended June 30, 2020

		Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Change In Net Position
	Expenses			
General government	\$ 1,319,362	\$ 7,659	\$ 1,194,779	\$ (116,924)
General revenues:				
Licenses and other fees				163,003
Unrestricted investment earnings				6,959
Miscellaneous				2,238
Total general revenues				172,200
Change in net position				55,276
Net position, beginning				673,829
Net position, ending				\$ 729,105

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-1
NASHUA REGIONAL PLANNING COMMISSION
Governmental Fund
Balance Sheet
June 30, 2020

	Genl Fund
ASSETS	
Cash and cash equivalents	\$ 623,436
Intergovernmental receivable	213,042
Prepaid items	22,922
Other assets	8,439
Restricted assets:	
Cash - Squhegan Valley Transportation Collaborative	109,066
Total assets	\$ 976,925
LIABILITIES	
Accounts payable	\$ 30,248
Accrued salaries and benefits	33,071
Intergovernmental payable	109,066
Total liabilities	172,385
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - Nashua Region Solid Waste District advance payment	24,509
Unavailable revenue - Advanced receipts	20,000
Total deferred inflows of resources	44,509
FUND BALANCE	
Nonspendable - Prepaid expenses	22,922
Assigned - Compensated absences	37,023
Unassigned	700,086
Total fund balance	760,031
Total liabilities, deferred inflows of resources, and fund balance	\$ 976,925

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-2
NASHUA REGIONAL PLANNING COMMISSION
Reconciliation of the Balance Sheet - Governmental Fund to the Statement of Net Position
June 30, 2020

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balance of governmental fund (Exhibit C-1)	\$ 760,031
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Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental fund.

Cost	\$ 41,250
Less accumulated depreciation	<u>(35,153)</u>

6,097

Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental fund.

Compensated absences	<u>(37,023)</u>
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Net position of governmental activities (Exhibit A)	<u>\$ 729,105</u>
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The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-3
NASHUA REGIONAL PLANNING COMMISSION
Governmental Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2020

	General Fund
REVENUES	
Local dues	\$ 163,003
Intergovernmental	1,194,779
Charges for services	7,659
Investment income	6,959
Miscellaneous	2,238
Total revenues	<u>1,374,638</u>
EXPENDITURES	
General government:	
Salaries and wages	718,944
Employee benefits and taxes	150,296
Technical services	216,561
Equipment, rentals, maintenance, and support	33,361
Dues and subscriptions	20,152
Insurance	868
Internet and telephone	8,326
Legal and professional services	19,505
Office expense	9,663
Postage	1,284
Printing and reproduction	5,916
Rent and CAM	86,763
Marketing	1,514
Seminars	10,322
Travel	9,847
Utilities	13,303
Miscellaneous	2,666
Total expenditures	<u>1,309,491</u>
Net change in fund balance	65,147
Fund balance, beginning	694,884
Fund balances, ending	<u>\$ 760,031</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-4
NASHUA REGIONAL PLANNING COMMISSION
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance - Governmental Fund to the Statement of Activities
For the Fiscal Year Ended June 30, 2020

Net change in fund balance of governmental fund (Exhibit C-3)	\$ 65,142
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets.

Depreciation expense

(2,716)

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.

Increase in compensated absences payable

(7,155)

Changes in net position of governmental activities (Exhibit B)	\$ 55,276
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\$ 55,276

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT D
NASHUA REGIONAL PLANNING COMMISSION
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2020

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Local dues	\$ 163,000	\$ 163,003	\$ 3
Intergovernmental	1,204,121	1,194,779	(9,342)
Management fee revenue	241,450	7,659	(233,791)
Investment income	6,000	6,959	959
Miscellaneous	1,800	2,238	438
Total revenues	1,616,371	1,374,638	(241,733)
EXPENDITURES			
Current:			
General government			
Salaries and wages	750,102	718,944	31,158
Employee benefits and taxes	166,911	150,296	16,615
Technical services	427,385	216,561	210,824
Equipment, rentals, maintenance, and support	30,700	33,361	(2,661)
Dues and subscriptions	10,000	20,552	(10,552)
Insurance	11,740	868	10,872
Internet and telephonic	6,840	8,326	(1,486)
Legal and professional services	23,900	19,505	4,395
Office expense	20,600	9,663	10,937
Postage	2,000	1,284	716
Printing and reproduction	6,500	5,916	584
Rent and CAM	86,515	86,763	(248)
Marketing	5,000	1,514	3,486
Seminars	15,000	10,322	4,678
Travel	14,150	9,647	4,503
Utilities	13,068	13,303	(235)
Miscellaneous	4,130	2,666	1,464
Reserve fund	21,730	-	21,730
Total expenditures	1,616,371	1,309,491	306,880
Net change in fund balance	\$ -	65,147	\$ 65,147
Increase in nonspendable fund balance		(3,948)	
Increase in committed fund balance		(7,155)	
Unassigned fund balance, beginning		646,042	
Unassigned fund balance, ending		\$ 700,086	

The Notes to the Basic Financial Statements are an integral part of this statement.

NASHUA REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

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NASHUA REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Nashua Regional Planning Commission (the Commission), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The more significant of the Commission's accounting policies are described below.

1-A Reporting Entity

The Nashua Regional Planning Commission is a special-purpose public agency, established pursuant to New Hampshire RSA 36:45-55, governed by a member appointed Board of Commissioners. Its purposes is to provide regional planning services in order to prepare and maintain a coordinated plan for development of the region (taking into account present and future needs) with a view toward encouraging the most appropriate use of land, and to provide technical planning assistance to local governments.

On May 30, 2000, the State of New Hampshire enacted Chapter Law 200:1 (codified in RSA 36) entitled "Regional Planning Commissions" with an effective date of July 29, 2000. The new law specifically re-enacts the status of Regional Planning Commissions as "political subdivisions" of the State of New Hampshire. The law also amends the purpose therein (RSA 36:45), amends the formation and representative of its members (RSA 36:46), and specifically defines its finances (RSA 36:49).

In evaluating how to define the Commission for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The Commission has no component units to include in its reporting entity.

1-B Basis of Accounting, and Measurement Focus

The accounts of the Commission are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-wide Financial Statements – The Commission's government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental activities for the Commission accompanied by a total column.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Commission's assets and liabilities, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the Commission are reported in two categories: 1) charges for services and 2) operating grants and contributions.

Governmental Fund Financial Statements – include a balance sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for the Commission's only governmental fund, the General Fund. An accompanying statement is presented to reconcile and explain the differences in fund balances and changes in fund balance as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Commission presents one major fund the General Fund, which represents the Commission's only governmental fund.

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. For this purpose, the Commission generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year.

NASHUA REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

Licenses and other fees, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Commission reports the following major governmental fund:

General Fund -- is the Commission's primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include Federal, State, and local contracts. The primary expenditures are for general government.

1-C Cash and Cash Equivalents

The Commission considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits, and certificates of deposits.

1-D Receivables

Receivables recorded in the financial statements represent amounts due to the Commission at June 30. They are aggregated into an accounts receivable line or an intergovernmental receivable line, depending on the nature of whom the receivable is due from.

1-E Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

1-F Capital Assets

Capital assets are reported in the governmental activities column in the government-wide financial statements. Purchased assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation. If received on or before June 15, 2015. Donated capital assets received after June 15, 2015 are recorded at acquisition value. The Commission has established a threshold of \$5,000 or more and an estimate useful life in excess of one year for capitalization of depreciable assets.

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

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

	<u>Years</u>
Capital Asset Classes:	
Equipment	5 - 7
Vehicles	5 - 7

1-G Accounts Payable

Accounts payable represent the gross number of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2020.

1-H Deferred Inflows of Resources

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

NASHUA REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

I-I Long-term Obligations

In the government-wide financial statements long-term obligations are reported as liabilities in the governmental activities. The Commission's only long-term obligation is compensated absences.

I-J Compensated Absences

General leave for the Commission includes vacation and sick pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable available resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

I-K Net Position/Fund Balances

Government-wide Statements -- Equity is classified as net position and displayed in two components:

Net investment in capital assets -- Consists of capital assets, net of accumulated depreciation.

Unrestricted net position -- Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

Fund Balance Classifications -- GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances are more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable -- Amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items, inventory, or tax-deeded property subject to resale); or (b) are legally or contractually required to be maintained intact.

Restricted -- Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Assigned -- Amounts that are constrained by the Commission's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process.

Unassigned -- Amounts that are available for any purpose.

When multiple net position/fund balance classifications are available for use, it is the government's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

I-L Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, and deferred inflows of resources at the date of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include assessing the collectability of accounts receivable, and the useful lives of capital assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NASHUA REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Commission's operations. At its annual meeting, the Commission adopts a budget for the current year for the general fund.

DETAILED NOTES ON ALL FUNDS

NOTE 3 - CASH AND CASH EQUIVALENTS

The Commission's deposits and certificates of deposit are covered by federal depository insurance (FDIC) or by collateral held by the Commission's agent in the Commission's name. The FDIC currently insures the first \$250,000 of the Commission's deposits at each financial institution, per custodian. At June 30, 2020, the reported amount of the Commission's deposits was \$732,322 and the bank balance was \$769,363. Of the bank balance, \$500,000 was covered by federal depository insurance, and \$269,363 was uninsured and uncollateralized. Petty cash totaled \$200. The Commission held \$271,958 in certificates of deposit at a bank at year-end.

NOTE 4 - INTERGOVERNMENTAL RECEIVABLES

Receivables of \$213,042 at June 30, 2020, consisted of intergovernmental amounts arising from contracts. Receivables are recorded on the Commission's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

NOTE 5 - PREPAID ITEMS

Prepaid items at June 30, 2020 consisted of the following:

Rent and utilities	\$ 8,389
Insurance	1,488
Dues and subscriptions	1,898
GIS	9,750
IT services	396
Office expense	1,001
Total	<u>\$ 22,922</u>

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 is as follows:

	Balance, beginning	Additions	Balance, ending
At cost:			
Being depreciated:			
Vehicles	\$ 21,828	\$ -	\$ 21,828
Equipment	19,422	-	19,422
Total all capital assets	<u>41,250</u>	<u>-</u>	<u>41,250</u>
Less accumulated depreciation:			
Vehicles	(21,828)	-	(21,828)
Equipment	(10,609)	(2,716)	(13,325)
Total accumulated depreciation	<u>(32,437)</u>	<u>(2,716)</u>	<u>(35,153)</u>
Net book value, all governmental activities capital assets	<u>\$ 8,813</u>	<u>\$ (2,716)</u>	<u>\$ 6,097</u>

NASHUA REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

Depreciation expense of \$2,716 was charged to governmental activities general government function based on their usage of the related assets.

NOTE 7 - ACCRUED LIABILITIES

Accrued liabilities reported of \$33,071 at June 30, 2020, were for salary and employee benefits.

NOTE 8 - INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of \$109,066 at June 30, 2020, consist of bank deposits held on behalf of Souhegan Valley Transportation Collaborative (SVTC). The Commission is the fiscal agent for the SVTC secured by funding from local communities to provide affordable transportation and wheelchair accessible rides to non-emergency medical appointments, grocery shopping, and essential personal appointments. The local funds provide a match to the federal funding the Commission receives in support of the service.

NOTE 9 - DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources of \$44,509 consist of grant revenue collected in advance of eligible expenditures being made.

NOTE 10 - OPERATING LEASE OBLIGATIONS

The Commission is committed under various noncancelable operating leases, primarily for office space and a copy machine. Future minimum operating lease commitments are as follows:

Fiscal Year Ending June 30,	Principal
2021	\$ 95,331
2022	98,211
2023	95,388
2024	97,955
2025	100,815
2026-2060	403,260
Totals	<u>\$ 891,180</u>

Lease payments were \$92,679 for the year ended June 30, 2020, \$5,916 related to the copy machine and \$86,763 related to office space rent.

NOTE 11 - SHORT-TERM DEBT

The Commission has available a revolving line of credit with a bank for \$75,000. The unpaid principal balance under the line is secured by a first lien on all corporate assets of the Commission and shall bear interest at a fluctuating rate equal to the Wall Street Journal Prime Rate plus 1% adjusted daily. Interest payments are due monthly, and any principal outstanding is payable on demand. There were no draws or payments associated with this loan during the fiscal year and no balance was outstanding at June 30, 2020.

NOTE 12 - LONG-TERM LIABILITIES

Changes in the Commission's long-term liabilities consisted of the following for the year ended June 30, 2020:

	Balance July 1, 2019	Additions	Reductions	Balance June 30, 2020	Due Within One Year
Compensated absences	\$ 29,863	\$ 7,155	\$ -	\$ 37,023	\$ -

NASHUA REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

NOTE 13 - EMPLOYEE RETIREMENT PLAN

Employees employed by the Commission are eligible to participate in a defined contribution pension plan administered by ICMA Retirement Corporation. Participation begins after the completion of one year of service with the Commission. Employees may make voluntary contributions to the plan, which are matched by the Commission in an amount up to five percent (5%) based on years of service for each employee. The Commission made contributions of \$20,724 for the year ended June 30, 2020.

Employees employed by the Commission are eligible to participate in a Section 457 deferred compensation plan administered by ICMA Retirement Corporation. Participation begins after completion of one year of service with the Commission. Employees may make voluntary contributions to the plan of no more than \$5,000 annually; employees 50 or older may contribute an additional \$1,000 annually. The Commission made no contributions for the year ended June 30, 2020.

NOTE 14 - GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at June 30, 2020 include the following:

Net investment in capital assets:	
Net book value, governmental activity capital assets	\$ 6,097
Unrestricted	723,008
Total net position	<u>\$ 729,105</u>

None of the net position is restricted by enabling legislation.

NOTE 15 - CAFETERIA BENEFIT PLAN

The Commission implemented a cafeteria benefit plan pursuant to Section 125 of the IRS code. Under this plan, eligible employees may direct a contribution, made by the Commission, into any combination of the following benefits categories:

1. Premium Conversion Account
2. General Purpose Health Flexible Spending Account
3. HSA-Compatible Health Flexible Spending Account
4. Dependent Care Assistance Plan Account
5. Health Savings Account Contributions
6. Flex Credits
7. Cash Option

In addition to directing the Commission's contributions to the above categories, eligible employee may elect to contribute pre-tax dollars to these categories. Under no circumstances may an employee direct no more than \$5,000 annually into the Dependent Care Spending Account, \$7,100 into a Health Savings Account, and \$2,750 into a Health Flexible Spending Account. This cap applies both to Commission contributions and employee pre-tax contributions.

All regular full-time and part-time employees employed on a regular and continuous basis, including certain contractual employees, are eligible to participate in this plan. Temporary and casual employees are not eligible. The plan year adopted by the Commission begins on July 1 and ends on June 30. To obtain reimbursement of the expenses incurred within a plan year within the spending accounts (items 2, 3, 4, and 5 above), employees must submit claims within 90 days of the end of the plan year or separation of service from the Commission, whichever occurs first. Funds unclaimed after 90 days of the close of the plan year are then remitted to the Commission.

NOTE 16 - CONTINGENT LIABILITIES

The Commission participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The number of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

NASHUA REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

NOTE 17 - CONCENTRATION OF RISK

A material percentage of revenue is dependent upon government sources, the loss of which would have a materially adverse effect on the Commission. During the year ended June 30, 2020, funding from the New Hampshire Department of Transportation account for fifty-five percent (55%) of total revenue and seventy-two percent (72%) of total receivables.

NOTE 18 - TRANSACTIONS WITH NASHUA REGION SOLID WASTE MANAGEMENT DISTRICT

The Commission provides administrative services to Nashua Region Solid Waste Management District in the form of accounting, planning, coordinating, and educating member municipalities about its waste removal activities. During the year ended June 30, 2020, such services totaled \$32,168.

NOTE 19 - SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through February 8, 2021, the date the June 30, 2020 financial statements were available to be issued, and the following event occurred that required recognition or disclosure:

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19), a pandemic. In response to the pandemic, the State of New Hampshire's Governor, issued an order declaring a state of emergency on March 11, 2020. As a result, economic uncertainties have arisen which could have financial impact could occur though such impact is unknown at this time.

***SINGLE AUDIT ACT SCHEDULES
AND INDEPENDENT AUDITOR'S REPORTS***



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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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

To the Members of the Board of Commissioners
Nashua Regional Planning Commission
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 the financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and major fund of the Nashua Regional Planning Commission, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Nashua Regional Planning Commission's basic financial statements, and have issued our report thereon dated February 8, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Nashua Regional Planning Commission'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 Nashua Regional Planning Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Nashua Regional Planning Commission'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

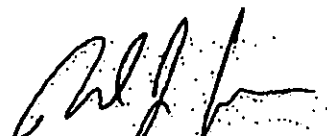
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Nashua Regional Planning Commission's financial statements are free of 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.

February 8, 2021


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Professional Association



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Members of the Board of Commissioners
Nashua Regional Planning Commission
Nashua, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited the Nashua Regional Planning Commission's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on the Nashua Regional Planning Commission's major federal program for the year ended June 30, 2020. The Nashua Regional Planning Commission's major federal program is 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 the Nashua Regional Planning Commission's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Nashua Regional Planning Commission'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 the major federal program. However, our audit does not provide a legal determination of the Nashua Regional Planning Commission's compliance.

Opinion on Each Major Federal Program

In our opinion, the Nashua Regional Planning Commission 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 June 30, 2020.

Report on Internal Control Over Compliance

Management of the Nashua Regional Planning Commission 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 Nashua Regional Planning Commission's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to

Nashua Regional Planning Commission
Independent Auditor's Report on Compliance for Each Major Program and Report on Internal Control
Over Compliance Required by the Uniform Guidance

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 Nashua Regional Planning Commission'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 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 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.

February 8, 2021



PLODZIK & SANDERSON
Professional Association

SCHEDULE I
NASHUA REGIONAL PLANNING COMMISSION
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAI:
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 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:

CFDA Number(s)

Name of Federal Program or Cluster

20.205

Highway Planning and Construction

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

NONE

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

SCHEDULE II
NASHUA REGIONAL PLANNING COMMISSION
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number	Provided to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION				
Highway Planning and Construction:				
Passed Through the State of New Hampshire Department of Transportation				
Unified Planning Work Program	20.205	42538A	\$ -	\$ 766,086
Passed Through the Central New Hampshire Regional Planning Commission				
CTAP Phase III TDM	20.205	N/A	-	7,773
Passed Through the Rockingham Planning Commission				
Multi-MPO Level of Traffic Stress Study	20.205	42361	-	3,076
PROGRAM TOTAL			-	776,935
Passed Through the State of New Hampshire Department of Transportation				
Enhanced Mobility of Seniors and Individuals with Disabilities:				
Transit Expansion	20.513	41375A	-	16,646
Coordinated Transportation Services	20.513	9668034F	-	128,996
PROGRAM TOTAL			-	145,642
DIRECT FUNDING				
U.S. DEPARTMENT OF COMMERCE				
Economic Development Technical Assistance	11.303	N/A	-	28,999
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	N/A	-	76,008
Healthy Communities Grant Program	66.110	N/A	-	18,578
Total Expenditures of Federal Awards			\$ -	\$ 1,046,162

The accompanying notes are an integral part of this schedule.

NASHUA REGIONAL PLANNING COMMISSION
NOTES TO THE 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 grant activity of the Nashua Regional Planning Commission under programs of the federal government for the year ended June 30, 2020. 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 the Nashua Regional Planning Commission, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Nashua Regional Planning Commission.

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 as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

The Nashua Regional Planning Commission has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

ATTACHMENT #13

Project Personnel & Salaries

Abdallah J Minkarah, Executive Director - \$120,000.00

Kathryn Lafond, Business Manager - \$57,783.00

Matthew Waitkins, Senior Transportation Planner - \$66,568.52

A. JOHN "JAY" MINKARAH

[REDACTED]

[REDACTED]

EDUCATION

Juris Doctor – 1994

University of New Hampshire School of Law, Concord, New Hampshire (formerly Franklin Pierce Law Center)

Bachelor of Urban Planning – 1986

University of Cincinnati, College of Design, Art, Architecture & Planning, Cincinnati, Ohio

PROFESSIONAL EXPERIENCE

10/17 to NASHUA REGIONAL PLANNING COMMISSION

Present MERRIMACK, NEW HAMPSHIRE

Executive Director: Responsible for leading the 13-community Nashua Regional Planning Commission (NRPC) and Metropolitan Planning Organization (MPO), facilitating transportation planning and providing comprehensive land-use planning, economic development and environmental protection services along with GIS mapping and data analysis. NRPC also staffs the Nashua Region Solid Waste Management District, serves as a forum for communities to share resources and information and provides a clear voice for the region at the state and federal levels.

11/12 to DEVELOPSRINGFIELD CORPORATION

10/17 SPRINGFIELD, MASSACHUSETTS

President & CEO: Responsible for leading a dynamic nonprofit economic development corporation focused on stimulating economic development and revitalization within the City of Springfield through investment in bricks-and-mortar redevelopment projects, urban planning and targeted grant programs in collaboration with aligned non-profit organizations, the business community, city government and other key stakeholders.

04/07 to CITY OF MANCHESTER, NEW HAMPSHIRE – ECONOMIC

11/12 DEVELOPMENT OFFICE

Economic Development Director: Responsible for leading multi-faceted economic development strategy for state's largest city focused on selective acquisition and development of commercial and industrial sites and disposition of surplus city-owned property, implementation of aggressive marketing campaign, business recruitment, and administration of City's revolving loan fund, Section 108 loan program and other business assistance and incentive programs. Staffed nonprofit Manchester Development Corporation.

02/04 to CITY OF NASHUA, NEW HAMPSHIRE – COMMUNITY DEVELOPMENT

04/07 DIVISION, OFFICE OF ECONOMIC DEVELOPMENT

Economic Development Director: Directed City's economic development program including development of downtown *Riverwalk*, historic mill and brownfields redevelopment, marketing, business recruitment and administration of revolving loan fund. Developed and coordinated business roundtables, educational seminars and business expositions. Spearheaded development of *City Arts Nashua*, a nonprofit umbrella arts organization. Staffed Nashua Business and Industrial Development Authority.

PROFESSIONAL EXPERIENCE (Continued)

10/94 to 02/04 TOWN OF MERRIMACK, NEW HAMPSHIRE – COMMUNITY DEVELOPMENT DEPARTMENT

Community Development Director (7/95 to 02/04): Responsible for administration of Planning & Zoning, Building & Code Enforcement, Health, Conservation and Economic Development divisions. Coordinated Master Plan update and several other long-range planning projects. Drafted multiple land use regulations. Led several major redevelopment and land conservation initiatives. Provided staff support to Town Manager, Board of Selectmen, Conservation Commission, Planning Board and Zoning Board of Adjustment. Served as Planning & Zoning Administrator from 10/94 to 7/95.

10/86 to 10/94 NASHUA REGIONAL PLANNING COMMISSION - NASHUA, NEW HAMPSHIRE

Regional Planner: Provided wide range of local & regional planning services. Primary duties and accomplishments described below.

- **Circuit Rider:** Served as contract planner/zoning administrator for Hollis, NH (1988-91 & 1994), Litchfield, NH (1987-89), and Hudson, NH (1987).
- **Master Plans:** Coordinated Master Plan updates for Hudson, NH (1993-94); Pelham, NH (1991-92); Hollis, NH (1990-91) & Litchfield, NH (1989-90).
- **Capital Improvements Programs:** Prepared capital improvements programs and annual updates for nine communities between 1986 and 1994.
- **Natural Resources:** Prepared parks & recreation and water resources management & protection plans for Nashua Region, Hollis, Pelham and Merrimack, NH.
- **Local Land Use Regulation:** Developed comprehensive zoning, subdivision and site plan regulation amendments for several towns including Hudson, Pelham & Litchfield, NH.
- **Solid Waste:** Served as principal staff to Nashua Region Solid Waste District (1988-94). Authored 1990 *Nashua Region Solid Waste Management Plan* & 1992 update. Co-authored 1988 *Regional Recycling Plan*.

INTERNSHIPS

Society for the Protection of New Hampshire Forests - 1994
City of Cincinnati, Ohio – City Planning Department - 1984
City of Covington, KY – Planning & Economic Development Division - 1983
Northern Kentucky Area Planning Commission - 1982 & 83

PROFESSIONAL/COMMUNITY ACTIVITIES & RECOGNITIONS

New Hampshire Bar Association: 1995 to present
Springfield Central Cultural District Board of Directors – 2013 to 2017
Leadership Greater Manchester: Class of 2009
Capital Region Development Council (NH): Board of Directors – 2008 to 2012
New Hampshire Rail Transit Authority: 2007 to 2012 and 2017 to present
City Arts Nashua: Vice President and founding member - 2005 to 2013
Nashua Symphony Association: Board of Directors – 2005 to 2007
YMCA of Nashua: Board of Directors 1996 to 2002
Gateway Cities Innovation Award (MA) - 2013
SBA New Hampshire Financial Services Champion of the Year – 2011
229 Main Street Award: Great American Downtown, Nashua, NH - 2007

Matthew J. Waitkins, AICP

Objective	FTA Section 5310 Purchase of Service and Formula Funding grant application	
Planning Experience	1999-Present Nashua Regional Planning Commission Transportation Planner II - Project manager for NRPC Traffic Counting Program. - Project manager of Safe Routes to School (SR2S) pilot study at Ledge Street Elementary School in Nashua. The study resulted in a SR2S Travel Plan that is recognized as a model Plan by NHDOT. - Project manager for the development of SR2S Travel Plans in Nashua (Dr. Crisp, Bicentennial, New Seales), Hollis, and Amherst. - Project manager for the 2005 Nashua Regional Planning Commission (NRPC) Regional Bicycle and Pedestrian Plan. - Project manager for the NH Route 130 corridor study in Brookline, NH. Included facilitating public meetings, data gathering/analysis and authored the project report. - Managed documentation of the Town of Wilton Downtown Sidewalk Reconstruction Project (2005). - Worked with consultant to coordinate a federal Transportation & Community & Systems Preservation (TCSP) project for several of NRPC's member communities. Helped create a planning document that included input from public visioning sessions, traffic data analysis, land use code analysis and coordinated the steering committee. - Participated in various other corridor studies, parking studies and other projects. - Local Public Agency (LPA) Certification - Former Chair of the Safe Routes to School Statewide Advisory Committee. - Co-chaired the process that resulted in the adoption of the Locally Coordinated Transportation Plan (LCTP) for the Nashua region. - Co-chair of the Regional Coordinating Council (RCC) for Community Transportation in the Nashua region. - Provide staff support to the Statewide Coordinating Council for Community Transportation. - Formerly responsible for transportation air quality conformity aspect of NRPC portion of State Transportation Improvement Program (STIP). This involves maintaining a list of regionally significant development projects, exempt and non-exempt highway projects, calculating quantity of pollutants produced by regional transportation network and consulting with NHDOT, NH Department of Environmental Services (NHDES) and the Federal EPA. - Provided staff support for updates of regional Long Range Transportation Plan (LRTP) and NHDOT Transportation Improvement	Merrimack, NH

	Program (TIP); 1999 Southwest Region Planning Commission Land Use Intern Keene, NH 1998-1999 NH DES Rivers Program Program Intern Concord, NH
Other Employment	▪ 2006 Adjunct economics professor (2 semesters) at Keene State College in Keene New Hampshire. ▪ 1985-1999 Accomplished carpenter. Competent in most aspects of residential construction. Also specialized in challenge (ropes) course construction, and built courses in many different regions of the United States. ▪ Adams County (Colorado) Low Income Weatherization Program ▪ Bureau of Land Management (Colorado) <i>Surface Water Hydrologist (3 seasons)</i> ▪ Consolidated Rail Corporation (Croton-Harmon, NY) <i>clerk, laborer</i>
Education	1998 University of New Hampshire Durham, NH ◦ M.S., Resource Economics 1995 Keene State College, Keene, NH ◦ B.S., Economics 1984 Red Rocks Community College, Golden, Colorado ◦ Associates, Passive Solar Energy Design
Job Related Memberships	Former Chair, Peterborough, NH Zoning Board of Adjustment Current Alternate; Peterborough, NH Planning Board Board of Directors Contoocook Valley Transportation Company New Hampshire Planning Association American Planning Association – AICP
Special Skills	Microsoft Office, McTrans, Traxpro, PetraPro, ArcMap/GIS, EcoVisio

KATHRYN R. LAFOND

EMPLOYMENT

BUSINESS MANAGER Nashua Regional Planning Commission	2018-2019 Merrimack, NH
TOWN ADMINISTRATOR Town of Northwood	2017-2018 Northwood, NH
WELFARE OFFICER Town of Auburn	2014 - 2017 Auburn, NH
EXECUTIVE ADMINISTRATOR Town of Auburn, Board of Selectmen's Office	2004 - 2017 Auburn, NH
OFFICE MANAGER Paul's Executive Car Care	2002-2003 Manchester, NH
OFFICE/ACCOUNTING CLERK Newman Ford-Hyundai, LLC	2000-2002 Salem, NH
OFFICE ASSISTANT Town of Kingston, Town Clerk/Tax Collectors Office	1998-2000 Kingston, NH

EDUCATION

BACHELORS OF ARTS – SOCIOLOGY Southern New Hampshire University ◆ Concentration in Community Health ◆ Minors in Communication and Organizational Leadership ◆ Focus in Political Science	2016-2019 Manchester, NH
DIPLOMA Sanborn Regional High School	1996-2000 Kingston, NH

ADDITIONAL QUALIFICATIONS

- ◆ State of New Hampshire Certified Public Supervisor
- ◆ Former Town of Auburn Storm Water Committee Member/Chairperson, Hazard Mitigation Committee Member, Joint Loss Management Committee Member/Chairperson
- ◆ State of NH Notary Public

REFERENCES

- | | |
|---|----------------|
| ◆ Carrie Rouleau-Cote, Building Inspector, Town of Auburn, NH | (603) 345-0366 |
| ◆ Dennis McCarthy, Director of Public Works, Town of Rye, NH | (603) 817-4482 |
| ◆ Richard Eaton, Selectmen, Town of Auburn, NH | (603) 494-5912 |

Nashua Regional Planning Commission Executive Committee

Susan Ruch, Chair

James Battis, Vice Chair

Sarah Marchant, Treasurer

Karin Elmer

Janet Langdell

Kim Queenan

Venu Rao

Tamara Sorell

Tim Tenhave