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THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF TRANSPORTATION



Victoria F. Sheehan
Commissioner

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 Community Action Program Belknap-Merrimack Counties, Inc. (Vendor 177203), Concord, NH, for an amount not to exceed \$2,304,884.00 for public transportation services in the Belknap County and Merrimack County regions, for the period of July 1, 2021 through June 30, 2023, effective upon Governor and Executive Council approval. 98% Federal Funds and 2% General 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	\$1,141,800.00	\$1,128,300.00
04-96-96-964010-2916 Public Transportation 073-509074 Grants Non-Federal	\$17,392.00	\$17,392.00

EXPLANATION

The Department has approved requests for Federal Transit Administration (FTA) funding from Community Action Program Belknap-Merrimack Counties, Inc. (CAPBMCI) to assist in the provision of public transit service. This agreement includes Federal COVID relief funding including the Coronavirus Aid, Relief, and Economic Security (CARES) Act enacted March 27, 2020, 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 5311 Rural Area Formula Program and 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 as well as State general funds to assist in meeting the non-federal match requirements.

CAPBMCI is a private, non-profit organization that provides rural public transportation, including transportation for seniors and individuals with disabilities, in Concord as Concord Area Transit (CAT).

The Department has allocated federal funding for the FY 2022-2023 biennium based on prior funding levels, applications received, and available FTA funds. For the FY 2022-2023 biennium, CAPBMCI will receive \$1,646,700.00 of FTA Section 5311 funds, \$623,400.00 of FTA Section 5310 funds, and \$34,784.00 of State general funds. Details relative to each funding program and CAPBMCI's award of these funds are outlined below.

The Department's proposed SFY 2022 and 2023 operating budget includes funds from the FTA Section 5311 Formula Grants for Rural Areas Program (Section 5311) that provides funds for capital, planning, and operating assistance for public transportation in rural areas with populations of less than 50,000.

The Department released a public notice on January 14, 2021 announcing the availability of FTA Section 5311 funds. Applications for requested funding were due on March 01, 2021. The Department received applications for six (6) rural public transit systems and awarded funds to each transportation system. The systems and their respective application scores are as follows:

Transit System	Applicant	Average Score
Advance Transit	Advance Transit, Inc.	89.30%
Sullivan County Transportation	Southwestern Community Services	86.30%
Concord Area Transit	Community Action Program Belknap-Merrimack Counties, Inc.	82.20%
Carroll County Transit	Tri-County Community Action Program	78.80%
City Express	VNA at Home Healthcare, Hospice & Community Services	78.70%
North Country Transit	Tri-County Community Action Program	78.30%

An evaluation committee that consisted of the Public Transportation Administrator, Transit Grants Coordinator, and the Transportation Specialist reviewed, evaluated, and scored FTA Section 5311 applications based on criteria as indicated in the application materials and the Department's State Management Plan for FTA programs. The evaluation matrix is provided below for reference:

	Evaluation Criteria	Weight
1	The proposed service effectively addresses a demonstrated community need, and/or the proposed service is a continuation or expansion of existing services.	15%
2	The applicant has the fiscal and technical capacity and adequate budget to operate its service.	15%
3	The applicant has successful experience in providing transportation services.	15%
4	The application shows coordination with other transportation providers in the service area: public, nonprofit, and for-profit.	10%
5	The applicant demonstrates involvement in and support for the project, financial and otherwise, on the part of citizens and local government.	10%
6	The applicant demonstrates effort to involve the private sector in the delivery of transportation services.	10%
7	The applicant successfully demonstrates service efficiency and effectiveness, measured in ridership, service miles and hours, costs, and fare recovery. New applicants must demonstrate the ability to measure performance and achieve goals.	15%

8	The applicant complies with relevant federal and state regulations, and has a history of compliance with regulations and reporting requirements.	10%
		100%

Note: Every application met the Department's criteria for inclusion in its SFY 2022-2023 public transit funding plan and will be awarded separate amounts for the aforementioned transit systems.

CAPBMCI has also been awarded FTA Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities Formula Program (Section 5310) funds in the amount of \$623,400.00 for the FY 2022-2023 biennium. These funds will be used to provide expanded transportation services in the Region 3 Mid-State Regional Coordinating Council (MRCC) service area. CAPBMCI 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 3 MRCC.

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 MRCC designated CAPBMCI as the lead agency for Region 3 and tasked CAPBMCI with applying for Section 5310 RCC funds on behalf of the Region. As required by FTA, this project is identified in a locally developed coordinated public transit-human services transportation plan.

The Department's proposed FY 2022 and 2023 operating budget includes \$200,000.00 of State Funds per year to assist 10 public transit systems with matching FTA Section 5311 (Rural) or 5307 (Urban) operating funds. The State Funds will be distributed to transit systems based on three ridership tiers and will be distributed as follows:

Category	Agency	Ridership	SFY 2020	SFY 2021
Tier 1: Less than 50,000 Rides				
	TCCAP- North Country Transit	26,319	\$8,696.00	\$8,696.00
	TCCAP- Carroll County Transit	1,720	\$8,696.00	\$8,696.00
	Southwestern Community Services	18,007	\$8,696.00	\$8,696.00
	VNA @ HCS (Keene City Express)	23,014	\$8,696.00	\$8,696.00
	CART (an MTA service)	11,607	\$8,696.00	\$8,696.00
Subtotal			\$43,480.00	\$43,480.00
Tier 2: 50,000 to 200,000 Rides				
	BMCAP- Concord Area Transit	71,177	\$17,392.00	\$17,392.00
Subtotal			\$17,392.00	\$17,392.00
Tier 3: Over 200,000 Rides				
	Advance Transit	630,023	\$34,782.00	\$34,782.00
	Manchester Transit Authority (MTA)	309,983	\$34,782.00	\$34,782.00

	City of Nashua (Nashua Transit)	340,677	\$34,782.00	\$34,782.00
	COAST	330,800	\$34,782.00	\$34,782.00
	Subtotal		\$139,128.00	\$139,128.00
	Total Ridership Distribution		\$200,000.00	\$200,000.00

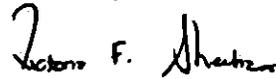
Eight agencies operate the 10 public transit systems and will receive state operating funds in the amounts listed above. The state funds will assist public transit systems in meeting the non-federal match requirements and will provide financial support for NH's public transit services. Non-federal matching funds of at least 50% are required for transit operations. CAPBMCI Concord Area Transit is included in the Tier 2 ridership category and will receive \$17,392.00 per year and a total of \$34,784.00 for the biennium.

BMCAP, in conjunction with its regional partners as applicable, will provide the remaining required non-federal matching funds. Stimulus funding supported by FTA at 100% in the form of CARES, CRRSAA, and ARP will be utilized by drawing against the CARES balance first and then CRRSAA and ARP funds. If Federal Funds become unavailable, no additional general funds will 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,



Victoria F. Sheehan
Commissioner

Attachments

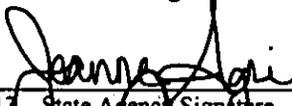
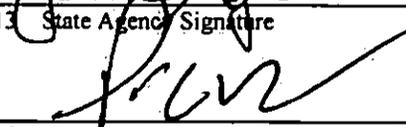
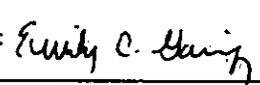
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. 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 Community Action Program Belknap-Merrimack Counties, Inc.		1.4 Contractor Address 2 Industrial Park Drive, P.O. BOX 1016, Concord, NH 03302-1016	
1.5 Contractor Phone Number 603-225-3295	1.6 Account Number 04-96-96-964010-2916-072-500575	1.7 Completion Date 06/30/2023	1.8 Price Limitation \$2,304,884.00
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: 5-5-2021		1.12 Name and Title of Contractor Signatory Jeanne Agri, Chief Executive Officer	
1.13 State Agency Signature  Date: 5/18/2021		1.14 Name and Title of State Agency Signatory Patrick C. Herlihy Director Aeronautics, Rail and 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:  On: 6/3/2021			
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

Contractor Initials ga
Date 5-5-21

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.

**COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES,
INC.
EXHIBITS TO CONTRACT**

EXHIBIT A Special Provisions

EXHIBIT B Scope of Services

EXHIBIT C Budget

EXHIBIT D Vehicle List

Certificate of Good Standing

Certificate of Corporate Vote

Certificate of Insurance

FTA Certifications and Assurances

FTA Master Agreement

DOL Special Warranty – Unified Protective Arrangement

2 CFR Part 200

FTA Section 5310

FTA Section 5311

Social Service Documents to Include:

501 (c)

Financial Report

Board of Directors

Key Personnel and Salaries

Resumes

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.
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. Operating, administrative and capital 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 agreement, and excess matching funds that directly benefit the transportation service.

SECTION 5311: Section 5311 of the Federal Transit Act of 1964, as amended.

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

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 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 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, 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.10.** 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 vehicles shall be purchased by the State, unless the Contractor has received prior approval from the State to procure vehicles.
 - c. 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.
 - d. 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.
 - e. 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.11.** 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.12. Amend P-37 by adding "EQUIPMENT MAINTENANCE" as section 29:
29. **EQUIPMENT MAINTENANCE.** Contractor shall be responsible for the maintenance and repair of all equipment used in the service described in Exhibit D. Contractor shall maintain all such equipment at a high level of cleanliness, safety, and mechanical soundness. The contractor shall certify that a proper maintenance plan that meets or exceeds the original equipment manufacturer's preventive maintenance guidelines is followed. Vehicle maintenance plans must be approved by the Board of Directors. All maintenance, repair and physical improvement activities on equipment shall be conducted by the Contractor and at a location specified by the Contractor. The Contractor shall notify the State of any changes in this location. The Contractor further agrees to maintain, repair, or make any physical improvement to equipment as requested by the State. The State, FTA and/or their designees shall have the right to conduct periodic inspections for the purpose of confirming proper maintenance and repair.
- A.13. Amend P-37 by adding "REPAIR RECORDS AND REPORTS" as section 30:
30. **REPAIR RECORDS AND REPORTS.** The Contractor shall maintain a complete and up to date record of all motor vehicle repairs, and shall make such records available to the State and FTA upon demand.
- A.14. Amend P-37 by adding "VEHICLE STORAGE" as section 31:
31. **VEHICLE STORAGE.** With respect to any motor vehicles purchased in whole or part under this Agreement, or maintained under this Agreement, the Contractor shall park or garage each vehicle so as to ensure maximum available protection and safety for each vehicle. The Contractor shall also ensure that each vehicle will be parked or garaged in such a manner that its daily operations are not impaired or curtailed by conditions of weather or any other circumstances. The Contractor shall notify the State of the location of the garaging site and any relocation.
- A.15. 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.16. Amend P-37 by adding "SAFETY REQUIREMENTS" as section 33:

- 33. SAFETY REQUIREMENTS.** All project equipment shall be inspected and certified by the Department of Safety, and shall meet all applicable Federal Motor Vehicle Safety Standards and Federal Motor Carrier Safety Regulations as required by the United States Department of Transportation, and by the New Hampshire Department of Safety under RSA 266:72-a, in the purchase and operation of all project equipment.

The Contractor shall provide the State with full and prompt written notification of any accident involving any vehicle used in its services. In addition, the Contractor shall be responsible to report any accident in compliance with State law.

The Contractor shall submit to the State by February 15 of each year a report covering the previous year (January 1 through December 31), summarizing the results of its alcohol misuse prevention and anti-drug programs on FTA approved forms. This shall be in compliance with 49 CFR Part 655.

The Contractor shall submit any data/documentation related to FTA's Transit Asset Management or Public Transportation Agency Safety Plan purposes as required by NHDOT for compliance purposes.

A.17. 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 A, or outside the service area described in Exhibit A, 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.18. 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.19. Amend P-37 by adding "LABOR PROVISIONS" as section 36:

- 36. LABOR PROVISIONS.** The Contractor agrees to adhere to the terms and conditions of the Unified Protective Arrangement, Section 533(b) of 49 USC 53 or as amended, incorporated herein for the protection of the employees of any employer providing transportation services assisted by this Agreement, and the employees of any other surface transportation providers in the transportation service area identified in Exhibit A.

A.20. 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.21. 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 4/26/21

**COMMUNITY ACTION PROGRAM BELKNAP AND MERRIMACK COUNTIES, INC.
EXHIBIT B
SCOPE OF SERVICES**

1. The Contractor, Community Action Program Belknep and Merrimack Counties, Inc., (hereinafter the "Contractor") shall provide the following public transit service(s):
 - a. Fixed Route, demand-responsive, and/or route deviation public transit services in the Greater Concord Area as detailed in the "Project Description" of the Contractor's application to the New Hampshire Department of Transportation, Bureau of Rail and Transit (hereinafter "NHDOT") for Federal Transit Administration (FTA) Section 5311 funding. The Contractor's application is hereby incorporated by reference and made part of this agreement.
 - b. Serve as the lead agency for Region 3 Belknep-Merrimack, for FTA Section 5310 RCC funds to provide accessible transportation services to seniors and individuals with disabilities in cooperation with the Region 3 Belknep-Merrimack RCC. The Contractor's 5310 RCC 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 5311-funded public transit services provided by Contractor pursuant to this agreement:
 - a. The Commissioner of the Department of Transportation or the Commissioner's designee (hereinafter 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 a different timeframe is agreed to by the Commissioner and the Contractor.
 - b. The Contractor may request to revise transportation services, as submitted in the Contractor's grant application to the NHDOT, to add, reduce, or adjust transportation services provided under this contract. Any alterations to such transportation services, including alterations for the provision of service to special events, shall be requested in writing by the Contractor to the Commissioner for approval at least 30 days in advance. Revisions subject to a public comment period shall be requested at least 60 days in advance. Upon approval of the Commissioner, the Contractor shall implement any alterations within thirty (30) days unless a different timeframe is agreed to by the Commissioner and the Contractor.
 - c. The Contractor shall not change, add, or delete any route or make any fare, service or operating schedule adjustments without the prior written agreement of the Commissioner, except in an emergency situation. In such an emergency, the Contractor shall notify the Commissioner no later than the next working day following the day of such changes. Such emergency changes will be valid for a maximum of five days; thereafter, the written approval of the Commissioner shall be required to continue such emergency changes.

- d. All project vehicles, including those Federally-funded vehicles outlined in Exhibit D, Project Equipment, as identified by their Vehicle Identification Numbers, as well as any additional vehicles utilized for the project, shall be used in accordance with all applicable Federal and State laws as well as NHDOT requirements.
3. 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.

4. The following terms and conditions apply to State Operating funds:
 - a. State operating matching funds shall be used to provide a portion of the non-Federal Funds required to match Federal Transit Administration (FTA) operating funds for public transportation services provided by the Contractor and as further detailed on the Contractor's website.

**COMMUNITY ACTION PROGRAM BELKNAP AND MERRIMACK COUNTIES, INC.
EXHIBIT B
BUDGET**

- I. The Contract price, as defined in Section 1.8 of the General Provisions, are FTA Section 5311 and Section 5310 portions of the eligible project costs as well as State Operating funds. Federal (FTA) and State funds are granted as follows:

FTA Section 5311	SFY 2022	SFY 2023
Belknep-Merrimack Counties		
Administration	\$325,500.00	\$329,900.00
Capital Preventive Maintenance	\$86,100.00	\$104,000.00
Capital ADA	\$161,300.00	\$150,000.00
Operating	\$257,200.00	\$232,700.00
Total FTA 5311 Funding	\$830,100.00	\$816,600.00
State Operating Match		
	\$17,392.00	\$17,392.00
FTA Section 5310 RCC		
	SFY 2022	SFY 2023
Contracted Services	\$182,511.00	\$182,511.00
Mobility Management Activities	\$79,189.00	\$79,189.00
Regional Mobility Manager	\$50,000.00	\$50,000.00
Total FTA 5310 RCC Funding	\$311,700.00	\$311,700.00
Total Federal (FTA) Funds	\$1,141,800.00	\$1,128,300.00
Total State Funds	\$17,392.00	\$17,392.00
Total Contract Funds	\$1,159,192.00	\$1,145,692.00
Total Two-Year Contract Funds	\$2,304,884.00	

- 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. Reimbursement of state operating funds shall be requested via monthly invoices until operating funds are fully expended.
- V. The Contractor's submitted invoices shall indicate the month(s) for which the state operating matching funds are being applied, the amount of FTA funds the state operating

matching funds are leveraging, and the FTA grant program from which the Contractor will draw down the FTA funds.

- VI. Mobility management costs shall be itemized and include such information as required to support the request.
- VII. The Contractor will verify that trip reimbursement is for non-Medicaid-eligible trips only.
- VIII. 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.
- IX. 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.

**COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.
EXHIBIT D
VEHICLE LIST**

Transit Vehicles: 13

2011 Ford E350 6&3 gas small accessible bus	1FDEE3FS3BDA19523
2013 Ford Eldorado Bus 16 & 2	1FD FE4FS9DDB28887
2013 Ford Phoenix 8 & 2 gasoline	1FD FE4FS8DDA79097
2016 Ford E450 16 & 2 Passenger Bus	1FD FE4FS7GDC56663
2017 FORD E450	1FD FE4FS2HDC49296
2017 Ford E450	1FD FE4FS7HDC46247
2017 Ford E450 16 pass	1FD FE4FS9HDC78567
2017 Ford E450 Bus 12 pass	1FD FE4S5HDC78565
2018 Eldorado National Passport	5WEASC8N7JH323851
2018 Eldorado National Passport	5WEASC8N9JH323852
2019 Coach & Equipment Phoenix	1FD FE4FS4KDC71436
2019 Coach & Equipment Phoenix	1FD FE4FS8KDC68670
2019 Coach & Equipment Phoenix	1FD FE4FS1KDC68672

State of New Hampshire

Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that COMMUNITY ACTION PROGRAM BELKNAP AND MERRIMACK COUNTIES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 28, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 63021

Certificate Number: 0005338239



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 2nd day of April A.D. 2021.

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

William M. Gardner
Secretary of State

none (603) 225-3295
 (800) 856-5525
 Fax (603) 228-1898
 Web www.bm-cap.org



2 Industrial Park Drive
 P.O. Box 1016
 Concord, NH
 03302-1016

CERTIFICATE OF AUTHORITY

I, Dennis Martino, President, Board of Directors, hereby certify that:

1. I am a duly elected officer of Community Action Program Belknap-Merrimack Counties, Inc.
2. The following is a true copy of a vote taken at a meeting of the Board of Directors, duly called and held on **January 14, 2021**, at which a quorum of the Directors were present and voting.

VOTED: That *Jeanne Agri, Chief Executive Officer/Executive Director, Michael Tabory, Chief Operations Officer/Deputy Director, Rossana Goding, Chief Fiscal Officer, Steven Gregoire, Budget Analyst, Dennis Martino, President, Board of Directors* are duly authorized on behalf of Community Action Program Belknap-Merrimack Counties, Inc. to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. Such authority to be in force and effect until **June 30, 2023**. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dennis Martino

Dated: 5/05/2021

Signature of Elected Officer
 Name: Dennis Martino
 Title: President, Board of Directors

Rev. 11/12/2020
 lth:COA - dennis martino

ALTON Area Center 875-7102 West New Housing 875-3111	CONCORD Area Center 225-6880 Head Start 224-6492 Early Head Start 224-6492 Concord Area Meals on Wheels 225-9092 Concord Area Transit 225-1989 Horseshoe Pond Place 228-6956 WIC/CSFP 225-2050 Workplace Success 223-2305	EPSOM Meadow Brook Housing 736-8250	FRANKLIN Head Start 934-2161 Early Head Start 934-2161 Senior Center 934-4151 Riverside Housing 934-5340	LACONIA Area Center 524-5512 Head Start 528-5334 Early Head Start 528-5334 Senior Center 524-7689 Family Planning 524-5453 Workplace Success 524-4367	NEWBURY Newbury Commons Housing 763-0340	SUNCOOK Area Center 485-7824 Senior Center 485-4254
BELMONT Heritage Terr. Housing 267-8801					PEMBROKE Village of Pembroke Farms Housing 485-1842	TILTON Senior Center 527-8291
BRADFORD Senior Center 938-2104				MEREDITH Area Center 279-4096	PITTSFIELD Senior Center 435-8482 Head Start 435-6618 Early Head Start 435-6611	WARNER Area Center 456-2207 Head Start 456-2208 North Ridge Housing 456-3398



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

05/05/2021

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

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

PRODUCER FIA/Cross Insurance 1100 Elm Street Manchester NH 03101	CONTACT NAME: Andrea Nicklin PHONE (A/C No. Ext): (603) 899-3218 FAX (A/C No.): (603) 645-4331 E-MAIL ADDRESS: anicklin@crossagency.com	
	INSURER(S) AFFORDING COVERAGE	
INSURED Community Action Program Belknap-Merrimack Counties Inc. P. O. Box 1016 Concord NH 03302	INSURER A: Tokio Marine Holdings, Inc.	
	INSURER B: Granite State Health Care and Human Services Self-	
	INSURER C: Federal Ins Co 20281	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 20-21 All, 21-22 D&O/WC **REVISION NUMBER:**

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

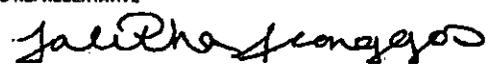
INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD	WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			PHPK2187440	10/01/2020	10/01/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			PHPK2187429	10/01/2020	10/01/2021	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB740340	10/01/2020	10/01/2021	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	HCHS20210000395 (3a.) NH	02/01/2021	02/01/2022	<input checked="" type="checkbox"/> PER-STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Directors & Officers Liability			82471794	04/01/2021	04/01/2022	Limit \$1,000,000 Deductible \$5,000

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

[Job #: Job Type: DoT]

State of NH, Dept of Transportation is included as an Additional Insured with respect to General Liability and Auto Liability as per written contract with the above named insured. In accordance with NH law, carrier will give 60 days advance notice of cancellation or non-renewal, except for non-payment which is 10 days.

CERTIFICATE HOLDER**CANCELLATION**

State of New Hampshire Dept of Transportation 7 Hazen Drive PO Box 483 Concord NH 03302	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
--	---

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FEDERAL FISCAL YEAR 2021 CERTIFICATIONS AND ASSURANCES FOR FTA ASSISTANCE PROGRAMS

(Signature pages alternate to providing Certifications and Assurances in TrAMS.)

Name of Applicant: Community Action Program Belknap-Merrimack Counties, Inc.

The Applicant certifies to the applicable provisions of categories 01-21. X _

Or,

The Applicant certifies to the applicable provisions of the categories it has selected:

Category	Certification
01 Certifications and Assurances Required of Every Applicant	_____
02 Public Transportation Agency Safety Plans	_____
03 Tax Liability and Felony Convictions	_____
04 Lobbying	_____
05 Private Sector Protections	_____
06 Transit Asset Management Plan	_____
07 Rolling Stock Buy America Reviews and Bus Testing	_____
08 Urbanized Area Formula Grants Program	_____
09 Formula Grants for Rural Areas	_____
10 Fixed Guideway Capital Investment Grants and the Expedited Project Delivery for Capital Investment Grants Pilot Program	_____
11 Grants for Buses and Bus Facilities and Low or No Emission Vehicle Deployment Grant Programs	_____

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

Series of horizontal lines for signature or marking.

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: Community Action Program Belknap-Merrimack Counties, Inc.

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: Jeanne Agri

Date: January 22, 2021

Name: Jeanne Agri, Executive Director

Authorized Representative of Applicant 657

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.

Community Action Program Belknap-Merrimack Counties, Inc. January 22, 2021
Name of Agency Date

Jeannie Azzi, Executive Director
Name of Authorized Official

Jeannie Azzi
Signature

Financial Statements

**COMMUNITY ACTION PROGRAM
BELKNAP - MERRIMACK COUNTIES, INC.**

**FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 29, 2020 AND
FEBRUARY 28, 2019
AND
INDEPENDENT AUDITORS' REPORTS**

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

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To the Board of Directors
Community Action Program Belknap-Merrimack Counties, Inc.
Concord, New Hampshire

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statements of financial position as of February 29, 2020 and February 28, 2019, and the related statements of activities, functional expenses and cash flows, and notes to the financial statements for the years then ended.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action Program Belknap-Merrimack Counties, Inc. as of February 29, 2020 and February 28, 2019, and the changes in their net assets and their cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 5, 2021, on our consideration of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and compliance.

*Leone McDonnell & Roberts
Professional Association*

Concord, New Hampshire
January 5, 2021

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

STATEMENTS OF FINANCIAL POSITION
FEBRUARY 29, 2020 AND FEBRUARY 28, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 549,026	\$ 1,411,762
Accounts receivable	2,558,855	2,321,041
Inventory	22,916	22,800
Prepaid expenses	44,159	52,632
Investments	<u>110,078</u>	<u>102,522</u>
Total current assets	<u>3,283,034</u>	<u>3,910,757</u>
PROPERTY		
Land, buildings and improvements	5,544,770	4,749,673
Equipment, furniture and vehicles	<u>5,652,539</u>	<u>5,979,320</u>
Total property	11,197,309	10,728,993
Less accumulated depreciation	<u>6,695,428</u>	<u>6,330,580</u>
Property, net	<u>4,501,881</u>	<u>4,398,413</u>
OTHER ASSETS		
Due from related party	<u>139,441</u>	<u>139,441</u>
Total other assets	<u>139,441</u>	<u>139,441</u>
TOTAL ASSETS	<u>\$ 7,924,356</u>	<u>\$ 8,448,611</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Current portion of notes payable	\$ 201,245	\$ 183,269
Line of credit	550,000	-
Accounts payable	1,160,635	1,069,165
Accrued expenses	757,999	1,066,748
Refundable advances	<u>1,084,516</u>	<u>998,332</u>
Total current liabilities	3,754,395	3,317,514
LONG TERM LIABILITIES		
Notes payable, less current portion shown above	<u>814,253</u>	<u>781,385</u>
Total liabilities	<u>4,568,648</u>	<u>4,098,899</u>
NET ASSETS		
Without donor restrictions	2,992,894	3,842,287
With donor restrictions	<u>362,814</u>	<u>507,415</u>
Total net assets	<u>3,355,708</u>	<u>4,349,712</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 7,924,356</u>	<u>\$ 8,448,611</u>

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 29, 2020**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2020 Total</u>
REVENUES AND OTHER SUPPORT			
Grant awards	\$ 18,276,247	\$ -	\$ 18,276,247
Other funds	2,437,366	2,986,021	5,423,387
In-kind	920,759	-	920,759
United Way	<u>11,938</u>	<u>-</u>	<u>11,938</u>
Total revenues and other support	21,646,310	2,986,021	24,632,331
NET ASSETS RELEASED FROM RESTRICTIONS	<u>3,130,622</u>	<u>(3,130,622)</u>	<u>-</u>
Total	<u>24,776,932</u>	<u>(144,601)</u>	<u>24,632,331</u>
EXPENSES			
Salaries and wages	9,213,867	-	9,213,867
Payroll taxes and benefits	2,508,455	-	2,508,455
Travel	322,894	-	322,894
Occupancy	1,393,048	-	1,393,048
Program services	9,231,697	-	9,231,697
Other costs	1,634,451	-	1,634,451
Depreciation	401,166	-	401,166
In-kind	<u>920,759</u>	<u>-</u>	<u>920,759</u>
Total expenses	<u>25,626,335</u>	<u>-</u>	<u>25,626,335</u>
CHANGE IN NET ASSETS	(849,403)	(144,601)	(994,004)
NET ASSETS, BEGINNING OF YEAR	<u>3,842,297</u>	<u>507,415</u>	<u>4,349,712</u>
NET ASSETS, END OF YEAR	<u>\$ 2,992,894</u>	<u>\$ 362,814</u>	<u>\$ 3,355,708</u>

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 28, 2019**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2019 Total</u>
REVENUES AND OTHER SUPPORT			
Grant awards	\$ 19,205,554	\$ -	\$ 19,205,554
Other funds	4,706,408	169,246	4,875,654
In-kind	829,464	-	829,464
United Way	<u>18,227</u>	<u>-</u>	<u>18,227</u>
Total revenues and other support	24,759,653	169,246	24,928,899
NET ASSETS RELEASED FROM RESTRICTIONS	<u>364,684</u>	<u>(364,684)</u>	<u>-</u>
Total	<u>25,124,337</u>	<u>(195,438)</u>	<u>24,928,899</u>
EXPENSES			
Salaries and wages	8,905,642	-	8,905,642
Payroll taxes and benefits	2,428,774	-	2,428,774
Travel	324,491	-	324,491
Occupancy	1,310,477	-	1,310,477
Program services	8,941,429	-	8,941,429
Other costs	1,707,999	-	1,707,999
Depreciation	330,491	-	330,491
In-kind	<u>829,924</u>	<u>-</u>	<u>829,924</u>
Total expenses	<u>24,779,227</u>	<u>-</u>	<u>24,779,227</u>
CHANGE IN NET ASSETS	345,110	(195,438)	149,672
NET ASSETS, BEGINNING OF YEAR	<u>3,497,167</u>	<u>702,853</u>	<u>4,200,040</u>
NET ASSETS, END OF YEAR	<u>\$ 3,842,297</u>	<u>\$ 507,415</u>	<u>\$ 4,349,712</u>

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED FEBRUARY 29, 2020 AND FEBRUARY 28, 2019**

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (994,004)	\$ 149,672
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation	401,166	330,491
Decrease (Increase) in current assets:		
Accounts receivable	(235,814)	672,384
Inventory	(116)	3,787
Prepaid expenses	8,473	35,655
Decrease (Increase) in current liabilities:		
Accounts payable	91,470	(374,532)
Accrued expenses	(308,749)	10,072
Refundable advances	86,184	(189,001)
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	<u>(951,390)</u>	<u>638,488</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property	(268,634)	(803,770)
Investment in partnership	(7,556)	(3,769)
NET CASH USED IN INVESTING ACTIVITIES	<u>(276,190)</u>	<u>(807,539)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Net borrowings on line of credit	550,000	-
Repayment of long term debt	(185,156)	(170,872)
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	<u>364,844</u>	<u>(170,872)</u>
NET DECREASE IN CASH	(862,736)	(339,923)
CASH BALANCE, BEGINNING OF YEAR	<u>1,411,762</u>	<u>1,751,685</u>
CASH BALANCE, END OF YEAR	<u>\$ 549,026</u>	<u>\$ 1,411,762</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for interest	<u>\$ 73,255</u>	<u>\$ 63,133</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES:		
Property purchased with new debt	<u>\$ 236,000</u>	<u>\$ -</u>

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 29, 2020**

	<u>Program</u>	<u>Management</u>	<u>Total</u>
Salaries and wages	\$ 8,797,236	\$ 416,631	\$ 9,213,867
Payroll taxes and benefits	2,468,991	39,464	2,508,455
Travel	322,870	24	322,894
Occupancy	1,225,265	167,781	1,393,046
Program Services	9,231,697	-	9,231,697
Other costs:			
Accounting fees	475	60,771	61,246
Legal fees	-	9,261	9,261
Supplies	214,778	31,442	246,220
Postage and shipping	19,055	34,399	53,454
Equipment rental and maintenance	3,627	275	3,902
Printing and publications	27,109	6,562	33,671
Conferences, conventions and meetings	27,248	4,662	31,910
Interest	57,543	15,712	73,255
Insurance	133,619	5,949	139,568
Membership fees	12,862	7,586	20,448
Utility and maintenance	170,336	48,114	218,450
Computer services	51,908	-	51,908
Other	663,656	27,502	691,158
Depreciation	401,166	-	401,166
In-kind	920,759	-	920,759
	<u>\$ 24,750,200</u>	<u>\$ 876,135</u>	<u>\$ 25,626,335</u>
Total functional expenses			

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 28, 2019

	<u>Program</u>	<u>Management</u>	<u>Total</u>
Salaries and wages	\$ 8,682,073	\$ 223,569	\$ 8,905,642
Payroll taxes and benefits	2,320,432	108,342	2,428,774
Travel	323,333	1,158	324,491
Occupancy	1,293,439	17,038	1,310,477
Program Services	8,941,429	-	8,941,429
Other costs:			
Accounting fees	-	57,892	57,892
Legal fees	19,554	3,520	23,074
Supplies	284,548	-	284,548
Postage and shipping	53,134	-	53,134
Equipment rental and maintenance	2,208	-	2,208
Printing and publications	45,786	3,732	49,518
Conferences, conventions and meetings	22,840	27,848	50,688
Interest	46,478	16,655	63,133
Insurance	143,136	6,760	149,896
Membership fees	9,891	9,093	18,984
Utility and maintenance	214,214	-	214,214
Computer services	37,562	1,304	38,866
Other	701,232	612	701,844
Depreciation	330,491	-	330,491
In-kind	829,924	-	829,924
	<u>\$ 24,301,704</u>	<u>\$ 477,523</u>	<u>\$ 24,779,227</u>
Total functional expenses			

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 29, 2020 AND FEBRUARY 28, 2019**

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Community Action Program Belknap – Merrimack Counties, Inc. (the Organization) is a New Hampshire nonprofit organization that serves nutritional, health, living and support needs of the low income and elderly clients in the two county service areas, as well as state wide. These services are provided with the financial support of various federal, state, county and local organizations.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with the accounting principles generally accepted in the United State of America.

New Accounting Pronouncement

During the year, the Organization adopted the provisions of FASB ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (Topic 958). This accounting standard is meant to help not-for-profit entities evaluate whether transactions should be accounted for as contributions or as exchange transactions and, if the transaction is identified as a contribution, whether it is conditional or unconditional. ASU 2018-08 clarifies how an organization determines whether a resource provider is receiving commensurate value in return for a grant. If the resource provider does receive commensurate value from the grant recipient, the transaction is an exchange transaction and would follow the guidance under ASU 2014-09 (FASB ASC Topic 606). If no commensurate value is received by the grant maker, the transfer is a contribution. ASU 2018-08 stresses that the value received by the general public as a result of the grant is not considered to be commensurate value received by the provider of the grant. Results for reporting the years ending February 29, 2020 and February 28, 2019 are presented under FASB ASU 2018-08. The comparative information has not been restated and continues to be reported under the accounting standards in effect in those reporting periods. There was no material impact to the financial statements as a result of adoption. Accordingly, no adjustment to opening net assets was recorded.

Financial Statement Presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles, which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions include net assets that are not subject to any donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

Net assets with donor restrictions include net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When restrictions expire, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities. The Organization had net assets with donor restrictions of \$362,814 and \$507,415 at February 29, 2020 and February 28, 2019, respectively. See Note 13.

Income Taxes

The Organization is organized as a nonprofit corporation and is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3). The Internal Revenue Service has determined them to be other than a private foundation.

The Organization files information returns in the United States and the State of New Hampshire. The Organization is no longer subject to examinations by tax authorities for years before 2017.

Accounting Standard Codification No. 740 (ASC 740), *Accounting for Income Taxes*, established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. The Organization has analyzed its tax position taken on its information returns for the years (2017 through 2020), and has concluded that no additional provision for income taxes is necessary in the Organization's financial statements.

Property

Property and equipment is recorded at cost or, if donated, at the approximate fair value at the date of the donation. Assets purchased with a useful life in excess of one year and exceeding \$5,000 are capitalized unless a lower threshold is required by certain funding sources. Depreciation is computed on the straight-line basis over the estimated useful lives of the related assets as follows:

Buildings and improvements	40 years
Equipment, furniture and vehicles	3 - 7 years

Use of Estimates

The preparation of financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all liquid investments purchased with original maturities of three months or less to be cash equivalents. The Organization maintains its cash in bank deposit accounts, which at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts.

Contributed Services

Donated services are recognized as contributions in accordance with FASB ASC No. 958, *Accounting for Contributions Received and Contributions Made*, if the services (a) create or enhance non-financial assets or (b) require specialized skills, and would otherwise be purchased by the Agency.

Volunteers provided various services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria under FASB ASC No. 958 were not met.

In-Kind Donations / Noncash Transactions

Donated facilities, services and supplies are reflected as revenue and expense in the accompanying financial statements, if the criteria for recognition is met. This represents the estimated fair value for the service, supplies and space that the Organization might incur under normal operating activities. The Organization received \$920,759 and \$829,924 in donated facilities, services and supplies for the years ended February 29, 2020 and February 28, 2019, respectively, as follows:

The Organization receives contributed professional services that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these services was determined to be \$52,181 and \$35,519 for the years ended February 29, 2020 and February 28, 2019, respectively.

The Organization also receives contributed food commodities and other goods that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these food commodities and goods was determined to be \$868,578 and \$793,945 for the years ended February 29, 2020 and February 28, 2019, respectively.

Advertising

The Organization expenses advertising costs as they are incurred. Total advertising costs for the years ended February 29, 2020 and February 28, 2019 totaled \$46,899 and \$54,461, respectively.

Inventory

Inventory consists of weatherization supplies and work in process and is valued at the lower of cost or net realizable value, using the first-in, first-out method.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been presented in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the program services and supporting activities benefited. Expenses are charged to each program based on the direct expenses incurred or estimated usage based on time spent on each program by staff.

<u>Expense</u>	<u>Method of allocation</u>
Wages and benefits	Time and effort
Depreciation	Actual assets used by program
All other expenses	Direct assignment

2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of February 29, 2020 and February 28, 2019:

	<u>2020</u>	<u>2019</u>
Financial assets at year end:		
Cash and cash equivalents, undesignated	\$ 549,026	\$ 1,411,762
Accounts receivable	2,556,855	2,321,041
Investments	<u>110,078</u>	<u>102,522</u>
Total financial assets	<u>3,215,959</u>	<u>3,835,325</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	362,814	507,415
Less net assets with time restrictions to be met in less than a year	<u>-</u>	<u>-</u>
Amounts not available within one year	<u>362,814</u>	<u>507,415</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 2,853,145</u>	<u>\$ 3,327,910</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$3,995,000 and \$3,880,000 respectively, at February 29, 2020 and 2019. The Organization has an available line of credit in the amount of \$50,000 and \$200,000, respectively, at February 29, 2020 and February 28, 2019.

3. ACCOUNTS RECEIVABLE

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at February 29, 2020 and February 28, 2019. The Organization has no policy for charging interest on overdue accounts.

4. **REFUNDABLE ADVANCES**

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$1,084,516 and \$998,332 as of February 29, 2020 and February 28, 2019, respectively.

5. **RETIREMENT PLAN**

The Organization has a qualified contributory pension plan which covers substantially all employees. The cost of the plan is charged to programs administered by the Organization. The expense of the plan for the year ended February 29, 2020 and February 28, 2019 totaled \$181,057 and \$184,961, respectively.

6. **LEASED FACILITIES**

Facilities occupied by the Organization for its community service programs are leased under various operating leases. The lease terms range from month to month to twenty years. For the year ended February 29, 2020 and February 28, 2019, the annual lease expense for the leased facilities was \$546,861 and \$480,258, respectively.

The approximate future minimum lease payments on the above leases are as follows:

<u>Year Ended</u> <u>February 28</u>	<u>Amount</u>
2021	\$ 456,568
2022	138,021
2023	125,947
2024	105,882
2025	98,362
Thereafter	<u>876,241</u>
Total	<u>\$ - 1,801,021</u>

7. **ACCRUED EARNED TIME**

The Organization has accrued a liability for future annual leave time that its employees have earned and vested with the employees in the amount of \$341,532 and \$377,163 at February 29, 2020 and 2019, respectively.

8. **BANK LINE OF CREDIT**

The Organization has a \$200,000 revolving line of credit agreement (the line) with a bank that is due on demand. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (6.00% and 5.50% at February 29, 2020 and February 28, 2019, respectively) plus 1%, but not less than 6% per annum. The line is secured by all the Organization's assets. There was a balance of \$200,000 outstanding at February 29, 2020. There was no outstanding balance on the line at February 28, 2019.

During the year ended February 29, 2020 the Organization entered into an additional revolving line of credit agreement (the line) in the amount of \$400,000, with a bank that is due on demand. The line calls for monthly variable interest payments based on the LIBOR rate (4.02% at February 29, 2020). The line is secured by all the Organization's assets. There was a balance of \$350,000 outstanding at February 29, 2020.

9. LONG TERM DEBT

Long term debt consisted of the following as of February 29, 2020 and February 28, 2019:

	<u>2020</u>	<u>2019</u>
5.50% note payable to a financial institution in monthly installments of \$1,634 through July 2039. The note is secured by property of the Organization.	\$ 232,259	\$ -
5.75% note payable to a financial institution in monthly installments for principal and interest of \$13,912 through July 2023. The note is secured by property of the Organization for Lakes Region Family Center.	520,492	649,372
3.00% note payable to the City of Concord for leasehold improvements in monthly installments for principal and interest of \$747 through May 2027. The note is secured by property of the Organization for the agency administrative building renovations.	57,848	64,943
7.00% note payable to a bank in monthly installments for principal and interest of \$4,842 through May 2023. The note is secured by a first real estate mortgage and assignment of rents and leases on property located in Concord, New Hampshire for Early Head Start.	<u>204,899</u>	<u>250,339</u>
Total	1,015,498	964,654
Less amounts due within one year	<u>201,245</u>	<u>183,269</u>
Long term portion	<u>\$ 814,253</u>	<u>\$ 781,385</u>

The scheduled maturities of long-term debt as of February 29, 2020 were as follows:

<u>Year Ending February 28</u>	<u>Amount</u>
2021	\$ 201,245
2022	213,444
2023	226,567
2024	143,136
2025	16,749
Thereafter	<u>214,357</u>
	<u>\$ 1,015,498</u>

10. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of February 29, 2020 and February 28, 2019:

	<u>2020</u>	<u>2019</u>
Land	\$ 168,676	\$ 168,676
Building and improvements	5,376,094	4,580,996
Equipment and vehicles	<u>5,652,539</u>	<u>5,979,321</u>
	11,197,309	10,728,993
Less accumulated depreciation	<u>6,695,428</u>	<u>6,330,580</u>
Property and equipment, net	<u>\$ 4,501,881</u>	<u>\$ 4,398,413</u>

Depreciation expense for the years ended February 29, 2020 and February 28, 2019 was \$401,166 and \$330,491, respectively.

11. CONTINGENCIES

The Organization receives grant funding from various sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Organization might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of February 29, 2020.

12. CONCENTRATION OF RISK

For the years ended February 29, 2020 and February 28, 2019, approximately \$12,100,000 (51%) and \$12,000,000 (48%), respectively, of the Organization's total revenue was received from the Department of Health and Human Services. The future scale and nature of the Organization is dependent upon continued support from this department.

13. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of February 29, 2020 and February 28, 2019:

	<u>2020</u>	<u>2019</u>
NH Food Pantry Coalition	\$ 663	\$ 663
Senior Center	141,114	137,743
Elder Services	2,867	200,912
Mary Gale	24,082	-
NH Rotary Food Challenge	5,068	5,068
Summer Feeding	18,840	-
Common Pantry	4,764	5,534
Caring Fund	9,064	11,811
Agency – FAP	4,751	6,342
Agency Head Start	145,747	137,967
Community Crisis	2,550	350
Other Programs	<u>3,304</u>	<u>1,025</u>
Total net assets with donor restrictions	<u>\$ 362,814</u>	<u>\$ 507,415</u>

14. RELATED PARTY TRANSACTIONS

The Organization is related to the following corporation as a result of common management:

<u>Related Party</u>	<u>Function</u>
CAPBMC Development Corporation	Real Estate Development

There was \$139,441 due from CAPBMC Development Corporation at both February 29, 2020 and February 28, 2019.

The Organization serves as the management agent for the following organizations:

<u>Related Party</u>	<u>Function</u>
Belmont Elderly Housing, Inc.	HUD Property
Epsom Elderly Housing, Inc.	HUD Property
Alton Housing for the Elderly, Inc.	HUD Property
Pembroke Housing for the Elderly, Inc.	HUD Property
Newbury Elderly Housing, Inc.	HUD Property
Kearsarge Elderly Housing, Inc.	HUD Property
Riverside Housing Corporation	HUD Property
Sandy Ledge Limited Partnership	Low Income Housing Tax Credit Property
Twin Rivers Community Corporation	Property Development
Ozanam Place, Inc.	Transitional Supportive Services
TRCC Housing Limited Partnership I	Low Income Housing Tax Credit Property

The services performed by the Organization included, marketing, accounting, tenant selection (for the HUD properties), HUD compliance (for the HUD properties), and maintenance of property.

The total amount due from the related parties (collectively) at February 29, 2020 and February 28, 2019 was \$198,763 and \$185,937, respectively, and is included in accounts receivables.

15. RECLASSIFICATION

Certain amounts and accounts from the prior year financial statements have been reclassified to enhance the comparability with the presentation of the current year.

16. FAIR VALUE OF FINANCIAL INSTRUMENTS

Community Action Program Belknap-Merrimack Counties, Inc. has also invested money relating to its Fix-it program in certain mutual funds. The fair value of the mutual funds totaled \$109,078 and \$101,522 at February 29, 2020 and February 28, 2019, respectively.

ASC Topic No. 825-10, Financial Instruments, provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with FASB ASC 820, the Organization may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, FASB ASC 820 establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

Level 2 - Inputs to the valuation methodology are other than quoted market prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

At February 29, 2020 and February 28, 2019, the Organization's investments were classified as Level 1 and were based on fair value.

Fair Value Measurements using Significant Observable Inputs (Level 1)

	<u>2020</u>	<u>2019</u>
Beginning balance – mutual funds	\$ 101,522	\$ 97,753
Total gains (losses) – mutual funds	<u>7,556</u>	<u>3,769</u>
Ending balance – mutual funds	<u>\$ 109,078</u>	<u>\$ 101,522</u>

The carrying amount of cash, current assets, other assets and current liabilities, approximates fair value because of the short maturity of those instruments.

The Organization also has \$1,000 invested in a Partnership, The Lakes Region Partnership for Public Health, at February 29, 2020 and February 28, 2019.

17. FISCAL AGENT

Community Action Program Belknap-Merrimack Counties, Inc. acts as the fiscal agent for the following community organizations: Franklin Community Services Building (Franklin), the Common Pantry (Laconia), the Caring Fund (Meredith), the NH Food Pantry Coalition, the NH Rotary Food Challenge and FGP/SCP Association Region 1. The Agency provides the management and oversight of the revenues received (donations) and the expenses (utilities, food and emergency services).

18. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before the financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Non-recognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through January 5, 2021, the date the financial statements were available to be issued.

The impact of the novel coronavirus (COVID-19) and measures to prevent its spread are affecting the Organization's business. The significance of the impact of these disruptions, including the extent of their adverse impact on the Organization's financial and operational results, will be dictated by the length of time that such disruptions continue and, in turn, will depend on the currently unknowable duration of the COVID-19 pandemic and the impact of governmental regulations that might be imposed in response to the pandemic.

In April 2020, the Organization received loan proceeds in the amount of \$1,935,300 under the Paycheck Protection Program ("PPP"). The PPP, is established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act").

If the Organization does not meet the loan criteria, the unforgiven portion of the PPP loan is payable over five years at an interest rate of 1%, with a deferral of payments for the first six months. The Organization intends to use the proceeds for purposes consistent with the PPP. Through the date of this report, the final determination of forgiveness has not occurred.

SUPPLEMENTAL INFORMATION

(See Independent Auditors' Report)

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED FEBRUARY 29, 2020**

FEDERAL GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS THROUGH NAME	
<u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Head Start	93.600		01C
Head Start	93.600	State of New Hampshire	NOI TO1
Low Income Home Energy Assistance Program	93.568	State of New Hampshire	G-1:
Low Income Home Energy Assistance Program-WX	93.568	State of New Hampshire	G-1:
Low Income Home Energy Assistance Program-HRRP	93.568	State of New Hampshire	G-1: TO1
Community Services Block Grant	93.569	State of New Hampshire	G-1:
Social Services Block Grant-Home Delivered & Congregate Meals	93.667	State of New Hampshire	05- 1
Social Services Block Grant-Service Link	93.667	State of New Hampshire	545- TO1
TANF CLUSTER			
Temporary Assistance for Needy Families-Family Planning	93.558	State of New Hampshire	05- 1
Temporary Assistance for Needy Families-Workplace Success	93.558	Southern New Hampshire Services	05- 1 CLL
AGING CLUSTER			
Title III, Part B-Senior Transportation	93.044	State of New Hampshire	05- 1
Title III, Part C-Congregate Meals	93.045	State of New Hampshire	05- 1
Title III, Part C-Home Delivered Meals	93.045	State of New Hampshire	05- 1
NSIP	93.053	State of New Hampshire	105- CLL
CHILD CARE AND DEVELOPMENT FUND CLUSTER			
Child Care & Development Block Grant	93.575	State of New Hampshire	NOI
Child Care Mandatory & Matching Funds of the CCDF	93.598	State of New Hampshire	NOI CLL
MEDICAID CLUSTER			
Medical Assistance Program	93.778	State of New Hampshire	102-
Medical Assistance Program - Veterans	93.778	Gateways Community Services	TO1
Family Planning - Services	93.217	State of New Hampshire	05- 1
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health	93.354	State of New Hampshire	U62
MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING CLUSTER			
ACA - Maternal, Infant, & Early Childhood Home Visiting Program	93.505	State of New Hampshire	05- 1
ACA - Aging & Disability Resource Center	93.517	State of New Hampshire	102-
National Family Caregiver Support, Title III, Part E-Service Link	93.052	State of New Hampshire	102-
Special Programs for Aging, Title IV-Service Link	93.048	State of New Hampshire	102-
CMS Research Demonstrations & Evaluations	93.779	State of New Hampshire	102-

FEDERAL GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS THROUGH NAME	
FOOD DISTRIBUTION CLUSTER			
Commodity Supplemental Food Program	10.565	State of New Hampshire	151
Emergency Food Assistance Program-Administration	10.568	State of New Hampshire	817
Emergency Food Assistance Program	10.569	State of New Hampshire	817
			CLI
Trade Mitigation	10.178	State of New Hampshire	NOI
Rural Housing Preservation Grant	10.433		NOI
			USI
<u>CORPORATION FOR NATIONAL & COMMUNITY SERVICES</u>			
FOSTER GRANDPARENTS/SENIOR COMPANION CLUSTER			
Senior Companion Program	94.016		16S CNI
<u>US DEPARTMENT OF TRANSPORTATION</u>			
Formula Grants for Rural Areas-Concord Transit	20.509	State of New Hampshire-Department of Transportation	NH-
TRANSIT SERVICES PROGRAMS CLUSTER			
Enhanced Mobility of Seniors & Ind. W/Disabilities-CAT	20.513	State of New Hampshire-Department of Transportation	NH-
Enhanced Mobility of Seniors & Ind. W/Disabilities-Rural Transportation	20.513	State of New Hampshire-Department of Transportation	NH-
Enhanced Mobility of Seniors & Ind. W/Disabilities-Volunteer Drivers	20.513	Merrimack County	NH- CLI DO
<u>US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Supportive Housing Program	14.235	State of New Hampshire	05-I
Supportive Housing Program-Outreach	14.235	State of New Hampshire	05-I
Emergency Solutions Grant	14.231	State of New Hampshire	05-I
Continuum of Care Program	14.267	State of New Hampshire	05-I
			HUI
<u>US DEPARTMENT OF ENERGY</u>			
Weatherization Assistance for Low Income Persons	81.042	State of New Hampshire	EEI DOI
<u>US DEPARTMENT OF LABOR</u>			
Senior Community Service Employment Program	17.235	State of New Hampshire	104
WIA/WIOA CLUSTER			

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED FEBRUARY 29, 2020**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Community Action Program Belknap-Merrimack Counties, Inc. under programs of the federal government for the year ended February 29, 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 Community Action Program Belknap-Merrimack Counties, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, 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

Community Action Program Belknap-Merrimack Counties, Inc. has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 FOOD COMMODITIES AND VEHICLES

Nonmonetary assistance is reported in the Schedule at the fair value of the commodities received and disbursed.

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

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

To the Board of Directors
Community Action Program Belknap-Merrimack Counties, Inc.
Concord, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statement of financial position as of February 29, 2020, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 5, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a material weakness.

Compliance and Other Matters

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

Purpose of this Report

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

Leone McDonnell & Roberts
Professional Association

Concord, New Hampshire
January 5, 2021

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors
Community Action Program Belknap-Merrimack Counties, Inc.
Concord, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs for the year ended February 29, 2020. Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Action Program Belknap-Merrimack Counties, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Community Action Program Belknap-Merrimack Counties, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 29, 2020.

Report on Internal Control Over Compliance

Management of Community Action Program Belknap-Merrimack Counties, Inc. 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 Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance.

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

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

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

Leone McDonnell & Roberts
Professional Association

Concord, New Hampshire
January 5, 2021

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 29, 2020**

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. were prepared in accordance with generally accepted accounting principles.
2. One material weakness relating to the audit of the financial statements is reported in the *Independent Auditors' 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*.
3. No instances of noncompliance material to the financial statements of Community Action Program Belknap-Merrimack Counties, Inc., which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and On Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Community Action Program Belknap-Merrimack Counties, Inc. expresses an unmodified opinion on all major programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a).
7. The programs tested as major programs include:
U.S. Department of Health and Human Services, Low Income Home Energy Assistance Program 93.568, Head Start 93.600, Community Services Block Grant 93.569, U.S. Department of Agriculture, Food Distribution Cluster, 10.565, 10.568, 10.569, Trade Mitigation 10.178, NON-FEDERAL Public Utilities Companies, Electrical Assistance Program.
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Community Action Program Belknap-Merrimack Counties, Inc. was determined to not be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

MATERIAL WEAKNESS

2020-001

Condition: The financial statements presented to the auditor at the beginning of fieldwork understated revenue and expenses by a material amount. This was primarily the result of improper cut off due to revenue and expenses related to the fiscal year under audit being recorded to the subsequent period.

Criteria: The Organization's internal control procedures should be structured so that accounts are reconciled and reviewed on a timely basis and a review is completed prior to closing the financial records for the year.

Cause: The Organization's Director of Finance did not regard the proper cut off of the direct fuel assistance payments and reimbursement revenue to be important. Both the accounting staff and the staff within the fuel assistance department appears to maintain good controls and good records, however, the Director of Finance did not understand the importance of using the information available to post an entry to ensure correct cut off of revenue and expenses.

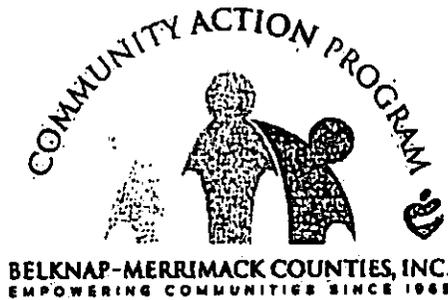
Effect: A significant adjusting journal entry was proposed by the auditor to ensure accurate revenue and expense cut off for the period under audit.

Recommendations: The auditors recommend that the financial closing process include a review of all significant balance sheet and profit and loss accounts.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT

None

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2 Industrial Park Drive
 P.O. Box 1016
 Concord, NH
 03302-1016

CORRECTIVE ACTION PLAN

Finding: 2020-001

Plan: Accounts will be reconciled and reviewed on a timely basis and completed prior to the annual close of the financial records.

The Staff Accountant or other accounting staff member reconciles all monthly bank statements which are then approved by the Fiscal Officer. The Staff Accountant prepares an adjusting entry for interest, service charges and other adjustments which are also approved by the Fiscal Officer.

The Staff Accountant or other accounting staff member reconciles all project balance sheet accounts monthly which are then approved by Fiscal Officer. The Staff Accountant or other accounting staff member print necessary schedules to reconcile the accounts & check balance totals. Any reconciling items are brought to the attention of the Fiscal Officer who corrects them at the Bank or approves the adjusting journal entry.

The Organization will ensure the policies are followed as written.

Contact:

Rossana Goding, Fiscal Officer
 2 Industrial Park Drive Concord NH 03303 (603)
 225-3295 x 1131

Jeanne Agri, Chief Executive Officer
 2 Industrial Park Drive Concord, NH 03303 (603)
 225-3285 x 1113

Anticipated completion date: February 28, 2021

ALTON Senior Center 875-7102 Prospect View Housing 875-3111	CONCORD Area Center 225-4880 Head Start 224-4472 Early Head Start 224-4472 Concord Area Meals on Wheels 225-8092 Concord Area Transit 225-1989 Northway Pond Place 228-4954 WIC/CSFP 225-3030 Workplace Success 713-3205	EPSOM Meadow Brook Housing 734-8250	FRANKLIN Head Start 934-2161 Early Head Start 934-2161 Senior Center 934-6181 Riverside Housing 934-5340	LACONIA Area Center 524-5512 Head Start 528-5334 Early Head Start 528-5334 Senior Center 524-7489 Family Planning 524-5453 Workplace Success 524-4367	MEREDITH Area Center 279-4074	NEWBURY Newbury Commons Housing 743-0360	PEMBROKE Village of Pembroke Farms Housing 485-1842	PITTSFIELD Senior Center 435-8482 Head Start 435-6618 Early Head Start 435-6611	SUNCOOK Area Center 485-7827 Senior Center 485-4211	TILTON Senior Center 527-8271	WARNER Area Center 456-2207 Head Start 456-2228 North Ridge Housing 456-3298
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COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED FEBRUARY 29, 2020**

MATERIAL WEAKNESS

2019-001

Condition: The financial statements presented to the auditor at the beginning of fieldwork understated net income by a material amount. This was primarily the result of improper cut off due to revenue related to the fiscal year under audit being recorded to the subsequent period.

Recommendations: The auditors recommend that the Organization implement procedures so that balance sheet accounts are reconciled and reviewed by management on a monthly basis. Further, the auditors recommend that the financial closing process be simplified and include a review of all significant balance sheet and profit and loss accounts.

Current Status: The balance sheet accounts did show evidence of monthly reconciliations. However, the financial closing process was not complete and the required entry to adjust fuel assistance revenue and expense was not made. See 2020-001.

Office of Labor-Management Standards

Special Warranty Arrangement

For Application to Other Than Urbanized and Over-the-Road Bus Accessibility
Projects
PURSUANT TO SECTION 5333(b) OF
TITLE 49 OF THE U.S. CODE, CHAPTER 53
January 3, 2011

The following language shall be made part of the contract of assistance by reference in the Federal Transit Administration's Master Agreement as signed by the grantee:

The terms and conditions set forth below shall apply for the protection of the transportation-related employees in the transportation service area of the Project. As a precondition of the release of assistance by the Grantee/State Agency to any Recipient under the grant, the Grantee shall bind the Recipient to these obligations by incorporating this arrangement into the contract of assistance between the Grantee and the Recipient(s), by reference. If a Grantee fails to comply with the terms of the Warranty and fails to bind a Recipient as a precondition to the release of funds, the Grantee will be a guarantor of the required protections and the Grantee will be required to act as if it were the Recipient of funds unless and until the Grantee is able to secure the retroactive agreement of the Recipient to be bound by the terms of the Warranty.

These protective arrangements are intended for the benefit of transit employees in the service area of the project, who are considered as third-party beneficiaries to the employee protective arrangements incorporated by referenced in the grant contract between the U.S. Department of Transportation and the Grantee, and the parties to the contract so signify by executing that contract. Transit employees are also third party beneficiaries to the protective arrangements incorporated in subsequent contracts of assistance between the Grantee and any Recipient. Employees, or their representative, may assert claims with respect to the protective arrangements under this provision. This clause creates no independent cause of action against the United States Government.

The term "service area," as used herein, includes the geographic area over which the Project is operated and the area whose population is served by the Project, including adjacent areas affected by the Project. The term "Union," as used herein, shall refer to any labor organization representing employees providing public transportation services in the service area of a Project assisted under the grant. The term "employee," as used herein, shall include individuals who may or may not be represented by a Union. The term "Recipient," as used herein, shall refer to any employer(s) receiving transportation assistance under the grant. The term "Grantee," as used herein, shall refer to the applicant for assistance; a Grantee which receives assistance is also a Recipient.

Where the Department of Labor (the Department) deems it necessary to modify the requirements of this Special Warranty Arrangement so that a particular Grantee or Recipient can continue to satisfy the requirements of the statute, the Department will issue a supplementary certification letter setting forth the alternative provisions to be included in the contract of assistance between the Grantee and FTA, by reference. These terms will be made binding upon the particular Grantee or Recipient, along with these terms and conditions, for each subsequent grant of assistance until withdrawn in writing by the Department.

(1) The Project shall be carried out in such a manner and upon such terms and conditions as will not adversely affect employees of the Recipient and of any other surface public transportation provider in the transportation service area of the Project. It shall be an obligation of the Recipient to assure that any and all transportation services assisted by the Project are contracted for and operated in such a manner that they do not impair the rights and interests of affected employees. The term "Project," as used herein, shall not be limited to the particular facility, service, or operation assisted by Federal funds, but shall include any changes, whether organizational, operational, technological, or otherwise, which are a result of the assistance provided. The phrase "as a result of the Project," shall, when used in this arrangement, include events related to the Project occurring in anticipation of, during, and subsequent to the Project and any program of efficiencies or economies related thereto; provided, however, that volume rises and falls of business, or changes in volume and character of employment brought about solely by causes other than the Project (including any economies or efficiencies unrelated to the Project) are not within the purview of this arrangement.

An employee covered by this arrangement, who is not dismissed, displaced or otherwise worsened in his/her position with regard to employment as a result of the Project, but who is dismissed, displaced or otherwise worsened solely because of the total or partial termination of the Project or exhaustion of Project funding shall not be deemed eligible for a dismissal or displacement allowance within the meaning of paragraphs (6) and (7) of this arrangement.

(2) Where employees of a Recipient are represented for collective bargaining purposes, all Project services provided by that Recipient shall be provided under and in accordance with any collective bargaining agreement applicable to such employees which is then in effect. This Arrangement does not create any collective bargaining relationship where one does not already exist or between any Recipient and the employees of another employer. Where the Recipient has no collective bargaining relationship with the Unions representing employees in the service area, the Recipient will not take any action which impairs or interferes with the rights, privileges, and benefits and/or the preservation or continuation of the collective bargaining rights of such employees.

(3) All rights, privileges, and benefits (including pension rights and benefits) of employees covered by this arrangement (including employees having already retired) under existing collective bargaining agreements or otherwise, or under any revision or renewal thereof, shall be preserved and continued; provided, however, that such rights, privileges and benefits which are not foreclosed from further bargaining under applicable law or contract may be modified by collective bargaining and agreement by the Recipient and the Union involved to substitute other rights, privileges and benefits. Unless otherwise provided, nothing in this arrangement shall be deemed to restrict any rights the Recipient may otherwise have to direct the working forces and manage its business as it deemed best, in accordance with the applicable collective bargaining agreement.

(4) The collective bargaining rights of employees covered by this arrangement, including the right to arbitrate labor disputes and to maintain union security and checkoff arrangements, as provided by applicable laws, policies and/or existing collective bargaining agreements, shall be preserved and continued. Provided, however, that this provision shall not be interpreted so as to require the Recipient to retain any such rights which exist by virtue of a collective bargaining agreement after such agreement is no longer in effect.

The Recipient agrees that it will bargain collectively with the Union or otherwise arrange for the continuation of collective bargaining, and that it will enter into agreements with the Union or arrange for such agreements to be entered into, relative to all subjects which are or may be proper subjects of collective bargaining. If, at any time, applicable law or contracts permit or grant to employees covered by this arrangement the right to utilize any economic measures, nothing in this arrangement shall be deemed to foreclose the exercise of such right.

(5)(a) The Recipient shall provide to all affected employees sixty (60) days' notice of intended actions which may result in displacements or dismissals or rearrangements of the working forces as a result of the Project. In the case of employees represented by a Union, such notice shall be provided by certified mail through their representatives. The notice shall contain a full and adequate statement of the proposed changes, and an estimate of the number of employees affected by the intended changes, and the number and classifications of any jobs within the jurisdiction and control of the Recipient, including those in the employment of any entity bound by this arrangement pursuant to paragraph (21), available to be filled by such affected employees.

(5)(b) The procedures of this subparagraph shall apply to cases where notices involve employees represented by a Union for collective bargaining purposes. At the request of either the Recipient or the representatives of such employees, negotiations for the purposes of reaching agreement with respect to the application of the terms and conditions of this arrangement shall commence immediately. These negotiations shall include determining the selection of forces from among the mass transportation employees who may be affected as a result of the Project, to establish which such employees shall be offered employment for which they are qualified or can be trained. If no agreement is reached within twenty (20) days from the commencement of negotiations, any party to the dispute may submit the matter to dispute settlement procedures in accordance with paragraph (15) of this arrangement. Unless the parties otherwise mutually agree in writing, no change in operations, services, facilities or equipment within the purview of this paragraph (5) shall occur until after either: 1) an agreement with respect to the application of the terms and conditions of this arrangement to the intended change(s) is reached; 2) the decision of the arbitrator has been rendered pursuant to this subparagraph (b); or 3) an arbitrator selected pursuant to Paragraph (15) of this arrangement determines that the intended change(s) may be instituted prior to the finalization of implementing arrangements.

(5)(c) In the event of a dispute as to whether an intended change within the purview of this paragraph (5) may be instituted at the end of the 60-day notice period and before an implementing agreement is reached or a final arbitration decision is rendered pursuant to subparagraph (b), any involved party may immediately submit that issue to arbitration under paragraph (15) of this arrangement. In any such arbitration, the arbitrator shall rely upon the standards and criteria utilized by the Surface Transportation Board (and its predecessor agency, the Interstate Commerce Commission) to address the "preconsummation" issue in cases involving employee protections pursuant to 49 U.S.C. Section 11326 (or its predecessor, Section 5(2)(f) of the Interstate Commerce Act, as amended). If the Recipient demonstrates, as a threshold matter in any such arbitration, that the intended action is a trackage rights, lease proceeding or similar transaction, and not a merger, acquisition, consolidation, or other similar transaction, the burden shall then shift to the involved labor organization(s) to prove that under the standards and criteria referenced above, the intended action should not be permitted to be instituted prior to the effective date of a negotiated or arbitrated implementing agreement. If the Recipient fails to demonstrate that the intended action is a trackage rights, lease proceeding, or similar transaction, it shall be the burden of the Recipient to prove that under the standards and criteria referenced above, the intended action should be permitted to be instituted prior to the effective date of a negotiated or arbitrated implementing agreement. For purposes of any such arbitration, the time period within which the parties are to respond to the list of potential arbitrators

submitted by the American Arbitration Association Service shall be five (5) days, the notice of hearing may be given orally or by facsimile, the hearing will be held promptly, the award of the arbitrator shall be rendered promptly and, unless otherwise agreed to by the parties, no later than fourteen (14) days from the date of closing the hearings, with five (5) additional days for mailing if posthearing briefs are requested by either party. The intended change shall not be instituted during the pendency of any arbitration proceedings under this subparagraph (c).

(5)(d) If an intended change within the purview of this paragraph (5) is instituted before an implementing agreement is reached or a final arbitration decision is rendered pursuant to subparagraph (b), all employees affected shall be kept financially whole, as if the noticed and implemented action has not taken place, from the time they are affected until the effective date of an implementing agreement or final arbitration decision. This protection shall be in addition to the protective period defined in paragraph (14) of this arrangement, which period shall begin on the effective date of the implementing agreement or final arbitration decision rendered pursuant to subparagraph (b).

An employee selecting, bidding on, or hired to fill any position established as a result of a noticed and implemented action prior to the consummation of an implementing agreement or final arbitration decision shall accumulate no benefits under this arrangement as a result thereof during that period prior to the consummation of an implementing agreement or final arbitration decision pursuant to subparagraph (b).

(6)(a) Whenever an employee, retained in service, recalled to service, or employed by the Recipient pursuant to paragraphs (5), (7) (e), or (18) hereof is placed in a worse position with respect to compensation as a result of the Project, the employee shall be considered a "displaced employee", and shall be paid a monthly "displacement allowance" to be determined in accordance with this paragraph. Said displacement allowance shall be paid each displaced employee during the protective period so long as the employee is unable, in the exercise of his/her seniority rights, to obtain a position producing compensation equal to or exceeding the compensation the employee received in the position from which the employee was displaced, adjusted to reflect subsequent general wage adjustments, including cost of living adjustments where provided for.

(6)(b) The displacement allowance shall be a monthly allowance determined by computing the total compensation received by the employee, including vacation allowances and monthly compensation guarantees, and his/her total time paid for during the last twelve (12) months in which the employee performed compensated service more than fifty per centum of each such months, based upon the employee's normal work schedule, immediately preceding the date of his/her displacement as a result of the Project, and by dividing separately the total compensation and the total time paid for by twelve, thereby producing the average monthly compensation and the average monthly time paid for. Such allowance shall be adjusted to reflect subsequent general wage adjustments, including cost of living adjustments where provided for. If the displaced employee's compensation in his/her current position is less in any month during his/her protective period than the aforesaid average compensation (adjusted to reflect subsequent general wage adjustments, including cost of living adjustments where provided for), the employee shall be paid the difference, less compensation for any time lost on account of voluntary absences to the extent that the employee is not available for service equivalent to his/her average monthly time, but the employee shall be compensated in addition thereto at the rate of the current position for any time worked in excess of the average monthly time paid for. If a displaced employee fails to exercise his/her seniority rights to secure another position to which the employee is entitled under the then existing collective bargaining agreement, and which carries a wage rate and compensation exceeding that of the position which the employee elects to retain, the employee shall thereafter be treated, for the purposes of this paragraph, as occupying the position the employee elects to decline.

(6)(c) The displacement allowance shall cease prior to the expiration of the protective period in the event of the displaced employee's resignation, death, retirement, or dismissal for cause in accordance with any labor agreement applicable to his/her employment.

(7)(a) Whenever any employee is laid off or otherwise deprived of employment as a result of the Project, in accordance with any collective bargaining agreement applicable to his/her employment, the employee shall be considered a "dismissed employee" and shall be paid a monthly dismissal allowance to be determined in accordance with this paragraph. Said dismissal allowance shall first be paid each dismissed employee on the thirtieth (30th) day following the day on which the employee is "dismissed" and shall continue during the protective period, as follow:

Employee's length of service
prior to adverse effect Period of protection
1 day to 6 years equivalent period
6 years or more 6 years

The monthly dismissal allowance shall be equivalent to one-twelfth (1/12th) of the total compensation received by the employee in the last twelve (12) months of his/her employment in which the employee performed compensation service more than fifty per centum of each such month based on the employee's normal work schedule to the date on which the employee was first deprived

of employment as a result of the Project. Such allowance shall be adjusted to reflect subsequent general wage adjustments, including cost of living adjustments where provided for.

(7)(b) An employee shall be regarded as deprived of employment and entitled to a dismissal allowance when the position the employee holds is abolished as a result of the Project, or when the position the employee holds is not abolished but the employee loses that position as a result of the exercise of seniority rights by an employee whose position is abolished as a result of the Project or as a result of the exercise of seniority rights by other employees brought about as a result of the Project, and the employee is unable to obtain another position, either by the exercise of the employee's seniority rights, or through the Recipient, in accordance with subparagraph (e). In the absence of proper notice followed by an agreement or decision pursuant to paragraph (5) hereof, no employee who has been deprived of employment as a result of the Project shall be required to exercise his/her seniority rights to secure another position in order to qualify for a dismissal allowance hereunder.

(7)(c) Each employee receiving a dismissal allowance shall keep the Recipient informed as to his/her current address and the current name and address of any other person by whom the employee may be regularly employed, or if the employee is self-employed.

(7)(d) The dismissal allowance shall be paid to the regularly assigned incumbent of the position abolished. If the position of an employee is abolished when the employee is absent from service, the employee will be entitled to the dismissal allowance when the employee is available for service. The employee temporarily filling said position at the time it was abolished will be given a dismissal allowance on the basis of that position, until the regular employee is available for service, and thereafter shall revert to the employee's previous status and will be given the protections of the agreement in said position, if any are due him/her.

(7)(e) An employee receiving a dismissal allowance shall be subject to call to return to service by the employee's former employer; notification shall be in accordance with the terms of the then-existing collective bargaining agreement if the employee is represented by a union. Prior to such call to return to work by his/her employer, the employee may be required by the Recipient to accept reasonably comparable employment for which the employee is physically and mentally qualified, or for which the employee can become qualified after a reasonable training or retraining period, provided it does not require a change in residence or infringe upon the employment rights of other employees under then-existing collective bargaining agreements.

(7)(f) When an employee who is receiving a dismissal allowance again commences employment in accordance with subparagraph (e) above, said allowance shall cease while the employee is so reemployed, and the period of time during which the employee is so reemployed shall be deducted from the total period for which the employee is entitled to receive a dismissal allowance. During the time of such reemployment, the employee shall be entitled to the protections of this arrangement to the extent they are applicable.

(7)(g) The dismissal allowance of any employee who is otherwise employed shall be reduced to the extent that the employee's combined monthly earnings from such other employment or self-employment, any benefits received from any unemployment insurance law, and his/her dismissal allowance exceed the amount upon which the employee's dismissal allowance is based. Such employee, or his/her union representative, and the Recipient shall agree upon a procedure by which the Recipient shall be kept currently informed of the earnings of such employee in employment other than with the employee's former employer, including self-employment, and the benefits received.

(7)(h) The dismissal allowance shall cease prior to the expiration of the protective period in the event of the failure of the employee without good cause to return to service in accordance with the applicable labor agreement, or to accept employment as provided under subparagraph (e) above, or in the event of the employee's resignation, death, retirement, or dismissal for cause in accordance with any labor agreement applicable to his/her employment.

(7)(i) A dismissed employee receiving a dismissal allowance shall actively seek and not refuse other reasonably comparable employment offered him/her for which the employee is physically and mentally qualified and does not require a change in the employee's place of residence. Failure of the dismissed employee to comply with this obligation shall be grounds for discontinuance of the employee's allowance; provided that said dismissal allowance shall not be discontinued until final determination is made either by agreement between the Recipient and the employee or his/her representative, or by final arbitration decision rendered in accordance with paragraph (15) of this arrangement that such employee did not comply with this obligation.

(8) In determining length of service of a displaced or dismissed employee for purposes of this arrangement, such employee shall be given full service credits in accordance with the records and labor agreements applicable to him/her and the employee shall be given additional service credits for each month in which the employee receives a dismissal or displacement allowance as if the employee were continuing to perform services in his/her former position.

(9) No employee shall be entitled to either a displacement or dismissal allowance under paragraphs (6) or (7) hereof because of the abolishment of a position to which, at some future time, the employee could have bid, been transferred, or promoted.

(10) No employee receiving a dismissal or displacement allowance shall be deprived, during the employee's protected period, of any rights, privileges, or benefits attaching to his/her employment, including, without limitation, group life insurance, hospitalization and medical care, free transportation for the employee and the employee's family, sick leave, continued status and participation under any disability or retirement program, and such other employee benefits as Railroad Retirement, Social Security, Workmen's Compensation, and unemployment compensation, as well as any other benefits to which the employee may be entitled under the same conditions and so long as such benefits continue to be accorded to other employees of the bargaining unit, in active service or furloughed as the case may be.

(11)(a) Any employee covered by this arrangement who is retained in the service of his/her employer, or who is later restored to service after being entitled to receive a dismissal allowance, and who is required to change the point of his/her employment in order to retain or secure active employment with the Recipient in accordance with this arrangement, and who is required to move his/her place of residence, shall be reimbursed for all expenses of moving his/her household and other personal effects, for the traveling expenses for the employee and members of the employee's immediate family, including living expenses for the employee and the employee's immediate family, and for his/her own actual wage loss during the time necessary for such transfer and for a reasonable time thereafter, not to exceed five (5) working days. The exact extent of the responsibility of the Recipient under this paragraph, and the ways and means of transportation, shall be agreed upon in advance between the Recipient and the affected employee or the employee's representatives.

(11)(b) If any such employee is laid off within three (3) years after changing his/her point of employment in accordance with paragraph (a) hereof, and elects to move his/her place of residence back to the original point of employment, the Recipient shall assume the expenses, losses and costs of moving to the same extent provided in subparagraph (a) of this paragraph (11) and paragraph (12)(a) hereof.

(11)(c) No claim for reimbursement shall be paid under the provisions of this paragraph unless such claim is presented to the Recipient in writing within ninety (90) days after the date on which the expenses were incurred.

(11)(d) Except as otherwise provided in subparagraph (b), changes in place of residence, subsequent to the initial changes as a result of the Project, which are not a result of the Project but grow out of the normal exercise of seniority rights, shall not be considered within the purview of this paragraph.

(12)(a) The following conditions shall apply to the extent they are applicable in each instance to any employee who is retained in the service of the employer (or who is later restored to service after being entitled to receive a dismissal allowance), who is required to change the point of his/her employment as a result of the Project, and is thereby required to move his/her place of residence.

If the employee is under a contract to purchase his/her home, the Recipient shall protect the employee against loss under such contract, and in addition, shall relieve the employee from any further obligation thereunder.

If the employee holds an unexpired lease of a dwelling occupied as the employee's home, the Recipient shall protect the employee from all loss and cost in securing the cancellation of said lease.

(12)(b) No claim for loss shall be paid under the provisions of this paragraph unless such claim is presented to the Recipient in writing within one year after the effective date of the change in residence.

(12)(c) Should a controversy arise in respect to the value of the home, the loss sustained in its sale, the loss under a contract for purchase, loss and cost in securing termination of a lease, or any other question in connection with these matters, it shall be decided through a joint conference between the employee, or his/her union, and the Recipient. In the event they are unable to agree, the dispute or controversy may be referred by the Recipient or the union to a board of competent real estate appraisers selected in the following manner: one (1) to be selected by the representatives of the employee, and one (1) by the Recipient, and these two, if unable to agree within thirty (30) days upon the valuation, shall endeavor by agreement with ten (10) days thereafter to select a third appraiser or to agree to a method by which a third appraiser shall be selected, and failing such agreement, either party may request the State and local Board of Real Estate Commissioners to designate within ten (10) days a third appraiser, whose designation will be binding upon the parties and whose jurisdiction shall be limited to determination of the issues raised in this paragraph only. A decision of a majority of the appraisers shall be required and said decision shall be final, binding, and conclusive. The compensation and expenses of the neutral appraiser including expenses of the appraisal board, shall be borne equally by the parties to the proceedings. All other expenses shall be paid by the party incurring them, including the compensation of the appraiser selected by such party.

(12)(d) Except as otherwise provided in paragraph (11)(b) hereof, changes in place of residence, subsequent to the initial changes as a result of the Project, which are not a result of the Project but grow out of the normal exercise of seniority rights, shall not be

considered within the purview of this paragraph.

(12)(e) "Change in residence" means transfer to a work location which is either (A) outside a radius of twenty (20) miles of the employee's former work location and farther from the employee's residence than was his/her former work location, or (B) is more than thirty (30) normal highway route miles from the employee's residence and also farther from his/her residence than was the employee's former work location.

(13)(a) A dismissed employee entitled to protection under this arrangement may, at the employee's option within twenty-one (21) days of his/her dismissal, resign and (in lieu of all other benefits and protections provided in this arrangement) accept a lump sum payment computed in accordance with section (9) of the Washington Job Protection Agreement of May 1936:

Length of Service Separation Allowance

1 year and less than 2 years 3 months' pay

2 " " " 3 " 6 " "

3 " " " 5 " 9 " "

5 " " " 10 " 12 " "

10 " " " 15 " 12 " "

15 " " over 12 " "

In the case of an employee with less than one year's service, five days' pay, computed by multiplying by 5 the normal daily earnings (including regularly scheduled overtime, but excluding other overtime payments) received by the employee in the position last occupied, for each month in which the employee performed service, will be paid as the lump sum.

Length of service shall be computed as provided in Section 7(b) of the Washington Job Protection Agreement, as follows:

For the purposes of this arrangement, the length of service of the employee shall be determined from the date the employee last acquired an employment status with the employing carrier and the employee shall be given credit for one month's service for each month in which the employee performed any service (in any capacity whatsoever) and twelve (12) such months shall be credited as one year's service. The employment status of an employee shall not be interrupted by furlough in instances where the employee has a right to and does return to service when called. In determining length of service of an employee acting as an officer or other official representative of an employee organization, the employee will be given credit for performing service while so engaged on leave of absence from the service of a carrier.

(13)(b) One month's pay shall be computed by multiplying by 30 the normal daily earnings (including regularly scheduled overtime, but excluding other overtime payments) received by the employee in the position last occupied prior to time of the employee's dismissal as a result of the Project.

(14) Whenever used herein, unless the context requires otherwise, the term "protective period" means that period of time during which a displaced or dismissed employee is to be provided protection hereunder and extends from the date on which an employee is displaced or dismissed to the expiration of six (6) years therefrom, provided, however, that the protective period for any particular employee during which the employee is entitled to receive the benefits of these provisions shall not continue for a longer period following the date the employee was displaced or dismissed than the employee's length of service, as shown by the records and labor agreements applicable to his/her employment prior to the date of the employee's displacement or dismissal.

(15)(a) In the event that employee(s) are represented by a Union, any dispute, claim, or grievance arising from or relating to the interpretation, application or enforcement of the provisions of this arrangement, not otherwise governed by paragraph 12(c), the Labor-Management Relations Act, as amended, the Railway Labor Act, as amended, or by impasse resolution provisions in a collective bargaining or protective arrangement involving the Recipient and the Union, which cannot be settled by the parties thereto within thirty (30) days after the dispute or controversy arises, may be referred by any such party to any final and binding disputes settlement procedure acceptable to the parties. In the event they cannot agree upon such procedure, the dispute, claim, or grievance may be submitted at the written request of the Recipient or the Union to final and binding arbitration. Should the parties be unable to agree upon the selection of a neutral arbitrator within ten (10) days, any party may request the American Arbitration Association to furnish, from among arbitrators who are then available to serve, five (5) arbitrators from which a neutral arbitrator shall be selected. The parties shall, within five (5) days after the receipt of such list, determine by lot the order of elimination and thereafter each shall, in that order, alternately eliminate one name until only one name remains. The remaining person on the list shall be the neutral arbitrator. Unless otherwise provided, in the case of arbitration proceedings, under paragraph (5) of this arrangement, the arbitration shall commence within fifteen (15) days after selection or appointment of the neutral arbitrator, and the decision shall be rendered within forty-five (45) days after the hearing of the dispute has been concluded and the record closed. The decision shall be final and binding. All the conditions of the arrangement shall continue to be effective during the arbitration proceedings.

(15)(b) The compensation and expenses of the neutral arbitrator, and any other jointly incurred expenses, shall be borne equally by the Union(s) and Recipient, and all other expenses shall be paid by the party incurring them.

(15)(c) In the event that employee(s) are not represented by a Union, any dispute, claim, or grievance arising from or relating to the interpretation, application or enforcement of the provisions of this arrangement which cannot be settled by the Recipient and the employee(s) within thirty (30) days after the dispute or controversy arises, may be referred by any such party to any final and binding dispute settlement procedure acceptable to the parties, or in the event the parties cannot agree upon such a procedure, the dispute or controversy may be referred to the Secretary of Labor for a final and binding determination.

(15)(d) In the event of any dispute as to whether or not a particular employee was affected by the Project, it shall be the obligation of the employee or the representative of the employee to identify the Project and specify the pertinent facts of the Project relied upon. It shall then be the burden of the Recipient to prove that factors other than the Project affected the employee. The claiming employee shall prevail if it is established that the Project had an effect upon the employee even if other factors may also have affected the employee. (See Hodgson's Affidavit in Civil Action No. 825-71).

(16) The Recipient will be financially responsible for the application of these conditions and will make the necessary arrangements so that any employee covered by this arrangement may file a written claim of its violation, through the Union, or directly if the employee is outside the bargaining unit, with the Recipient within sixty (60) days of the date the employee is terminated or laid off as a result of the Project, or within eighteen (18) months of the date the employee's position with respect to his/her employment is otherwise worsened as a result of the Project. In the latter case, if the events giving rise to the claim have occurred over an extended period, the 18-month limitation shall be measured from the last such event. No benefits shall be payable for any period prior to six (6) months from the date of the filing of any claim. Unless such claims are filed with the Recipient within said time limitations, the Recipient shall thereafter be relieved of all liabilities and obligations related to the claim.

The Recipient will fully honor the claim, making appropriate payments, or will give notice to the claimant or his/her representative of the basis for denying or modifying such claim, giving reasons therefore. If the Recipient fails to honor such claim, the Union or non-bargaining unit employee may invoke the following procedures for further joint investigation of the claim by giving notice in writing. Within ten (10) days from the receipt of such notice, the parties shall exchange such factual material as may be requested of them relevant to the disposition of the claim and shall jointly take such steps as may be necessary or desirable to obtain from any third party such additional factual materials as may be relevant. In the event the Recipient rejects the claim, the claim may be processed to arbitration as hereinabove provided by paragraph (15).

(17) Nothing in this arrangement shall be construed as depriving any employee of any rights or benefits which such employee may have under existing employment or collective bargaining agreements or otherwise; provided that there shall be no duplication of benefits to any employee, and, provided further, that any benefit under this arrangement shall be construed to include the conditions, responsibilities, and obligations accompanying such benefit. This arrangement shall not be deemed a waiver of any rights of any Union or of any represented employee derived from any other agreement or provision of federal, state or local law.

(18) During the employee's protective period, a dismissed employee shall, if the employee so requests, in writing, be granted priority of employment or reemployment to fill any vacant position within the jurisdiction and control of the Recipient reasonably comparable to that which the employee held when dismissed, including those in the employment of any entity bound by this arrangement pursuant to paragraph (21) herein, for which the employee is, or by training or retraining can become, qualified; not, however, in contravention of collective bargaining agreements related thereto. In the event such employee requests such training or re-training to fill such vacant position, the Recipient shall provide for such training or re-training at no cost to the employee. The employee shall be paid the salary or hourly rate provided for in the applicable collective bargaining agreement or otherwise established in personnel policies or practices for such position, plus any displacement allowance to which the employee may be otherwise entitled. If such dismissed employee who has made such request fails, without good cause, within ten (10) days to accept an offer of a position comparable to that which the employee held when dismissed for which the employee is qualified, or for which the employee has satisfactorily completed such training, the employee shall, effective at the expiration of such ten-day period, forfeit all rights and benefits under this arrangement.

As between employees who request employment pursuant to this paragraph, the following order where applicable shall prevail in hiring such employees:

(a) Employees in the craft or class of the vacancy shall be given priority over employees without seniority in such craft or class;

(b) As between employees having seniority in the craft or class of the vacancy, the senior employees, based upon their service in that craft or class, as shown on the appropriate seniority roster, shall prevail over junior employees;

(c) As between employees not having seniority in the craft or class of the vacancy, the senior employees, based upon their service in the crafts or classes in which they do have seniority as shown on the appropriate seniority rosters, shall prevail over junior employees.

(19) The Recipient will post, in a prominent and accessible place, a notice stating that the Recipient has received federal assistance under the Federal Transit statute and has agreed to comply with the provisions of 49 U.S.C., Section 5333(b). This notice shall also specify the terms and conditions set forth herein for the protection of employees. The Recipient shall maintain and keep on file all relevant books and records in sufficient detail as to provide the basic information necessary to the proper application, administration, and enforcement of this arrangement and to the proper determination of any claims arising thereunder.

(20) In the event the Project is approved for assistance under the statute, the foregoing terms and conditions shall be made part of the contract of assistance between the federal government and the applicant for federal funds and between the applicant and any recipient of federal funds; provided, however, that this arrangement shall not merge into the contract of assistance, but shall be independently binding and enforceable by and upon the parties thereto, and by any covered employee or his/her representative, in accordance with its terms, nor shall any other employee protective agreement merge into this arrangement, but each shall be independently binding and enforceable by and upon the parties thereto, in accordance with its terms.

(21) This arrangement shall be binding upon the successors and assigns of the parties hereto, and no provisions, terms, or obligations herein contained shall be affected, modified, altered, or changed in any respect whatsoever by reason of the arrangements made by or for the Recipient to manage and operate the system.

Any person, enterprise, body, or agency, whether publicly - or privately-owned, which shall undertake the management, provision and/or operation of the Project services or the Recipient's transit system, or any part or portion thereof, under contractual arrangements of any form with the Recipient, its successors or assigns, shall agree to be bound by the terms of this arrangement and accept the responsibility with the Recipient for full performance of these conditions. As a condition precedent to any such contractual arrangements, the Recipient shall require such person, enterprise, body or agency to so agree.

(22) In the event of the acquisition, assisted with Federal funds, of any transportation system or services, or any part or portion thereof, the employees of the acquired entity shall be assured employment, in comparable positions, within the jurisdiction and control of the acquiring entity, including positions in the employment of any entity bound by this arrangement pursuant to paragraph (21). All persons employed under the provisions of this paragraph shall be appointed to such comparable positions without examination, other than that required by applicable federal, state or federal law or collective bargaining agreement, and shall be credited with their years of service for purposes of seniority, vacations, and pensions in accordance with the records of their former employer and/or any applicable collective bargaining agreements.

(23) The employees covered by this arrangement shall continue to receive any applicable coverage under Social Security, Railroad Retirement, Workmen's Compensation, unemployment compensation, and the like. In no event shall these benefits be worsened as a result of the Project.

(24) In the event any provision of this arrangement is held to be invalid, or otherwise unenforceable under the federal, state, or local law, in the context of a particular Project, the remaining provisions of this arrangement shall not be affected and the invalid or unenforceable provision shall be renegotiated by the Recipient and the interested Union representatives, if any, of the employees involved for purpose of adequate replacement under Section 5333(b). If such negotiation shall not result in mutually satisfactory agreement any party may invoke the jurisdiction of the Secretary of Labor to determine substitute fair and equitable employee protective arrangements for application only to the particular Project, which shall be incorporated in this arrangement only as applied to that Project, and any other appropriate action, remedy, or relief.

(25) If any employer of the employees covered by this arrangement shall have rearranged or adjusted its forces in anticipation of the Project, with the effect of depriving an employee of benefits to which the employee should be entitled under this arrangement, the provisions of this arrangement shall apply to such employee as of the date when the employee was so affected.

Last Updated: 02-07-18

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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: Community Action Program Belknap-Merrimack Counties, Inc.

Community Action Program Belknap-Merrimack Counties, Inc., 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 (CDFA) 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.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: **Community Action Program Belknap-Merrimack Counties, Inc.**

Subrecipient DUNS number: **73997504**

Subrecipient SAM.GOV registration: **4CNU7**

Name of authorizing subrecipient official: **Jeanne Agri**

Title of authorizing subrecipient official: **Chief Executive Officer**

Federal Clauses: **N/A**

Master Agreement/Certifications and Assurances: **Yes**

Subrecipient Federal indirect cost rate: **N/A**

(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)).



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: \$623,400.00

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

For FFY: 2021 Section: 5310 RCC Amount: \$623,400.00

Pass-through requirements:

The subrecipient, Community Action Program Belknap-Merrimack Counties, Inc., agrees to meet all requirement imposed by the pass-through entity (NH DOT) 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, Community Action Program Belknap-Merrimack Counties, Inc., agrees to any additional requirements that the pass-through entity (NH DOT) imposes on the subrecipient in order for the pass-through entity (NH DOT) in order for the pass-through entity (NH DOT) to meet its own responsibility to the Federal awarding agency (FTA) including identification of any required financial and performance reports.

The subrecipient, Community Action Program Belknap-Merrimack Counties, Inc., agrees to permit the pass-through entity (NH DOT) 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: 5/05/2021

Name of authorizing subrecipient official: Jeanne Agri

Title of authorizing subrecipient official: Chief Executive Officer

Signature of authorizing subrecipient official: _____

A handwritten signature in black ink, appearing to read "Jeanne Agri", is written over a horizontal line.



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: Community Action Program Belknap-Merrimack Counties, Inc.

Community Action Program Belknap-Merrimack Counties, Inc., 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: \$8,643,178.00

Catalog of Federal Domestic Assistance (CDFA) number: 20.509

FTA Award Name: FTA SECTION 5311 (RURAL) PUBLIC TRANSPORTATION PROJECT SOLICITATION

Federal Award Identification Number (FAIN):

Federal Award Date: 1385-2021-5

Contact information for sub-awarding official:

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

Email: Patrick.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: **Community Action Program Belknap-Merrimack Counties, Inc.**

Subrecipient DUNS number: **73997504**

Subrecipient SAM.GOV registration: 4CNU7

Name of authorizing subrecipient official: **Jeanne Agri**

Title of authorizing subrecipient official: **Chief Executive Officer**

Federal Clauses: N/A

Master Agreement/Certifications and Assurances: Yes

Subrecipient Federal indirect cost rate: N/A

(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)).



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: 5311 Amount: \$1,646,700.00

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

For FFY: 2021 Section: 5311 Amount: \$1,646,700.00

Pass-through requirements:

The subrecipient, Community Action Program Belknap-Merrimack Counties, Inc., 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, Community Action Program Belknap-Merrimack Counties, Inc., 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, Community Action Program Belknap-Merrimack Counties, Inc. 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: 5/05/2021

Name of authorizing subrecipient official: Jeanne Agri

Title of authorizing subrecipient official: Chief Executive Officer

Signature of authorizing subrecipient official:

A handwritten signature in black ink, appearing to read "Jeanne Agri", is written over a horizontal line.

Community Action Program Belknap-Merrimack Counties, Inc.

Department of Transportation

5310 (Combined) RCC Grant Application SFY 2022-2023

7/1/2021 – 6/30/2023

Key Personnel

Name	Job Title	Salary
Jeanne Agri	Chief Executive Officer	\$ 132,651.00
Rossana Goding	Chief Financial Officer	\$ 107,503.50
Terri Paige	Transportation Director	\$ 62,497.00
Cindy Yanski	Regional Mobility Manager	\$ 42,510.00
Rosa Burt	Travel Trainer/VDP Coordinator	\$ 33,150.00

Cynthia Yanski



SKILLS

Project/program management

Effective communication style

Advanced MS Office skills

Work well independently and with a team

Excellent presentation skills

Volunteer recruitment/management

Proficient report writer

Insightful and resourceful

Experienced grant writer

First-rate customer service skills

APRIL 2019 -
PRESENT

Community Action Program Belknap Merrimack Counties Inc.

Concord, NH

Mobility Manager

- Responsible for the promotion, enhancement and facilitation of mobility systems under the umbrella of the Mid-State RCC and CAPBMCI initiatives for seniors, individuals with disabilities and the general public, through coordination of services with transit providers and other stakeholders in the region.
- Assists with unmet mobility needs and assessments, planning, fundraising, grant writing, and resource development.
- Identifies mobility barriers and solutions to improve services, resolves unmet needs, and reports recommendations to the Mid-State RCC and to CAPBMCI for transit services.

OCTOBER 2012
- APRIL 2019

Friends Program

Concord, NH

Retired and Senior Volunteer Program Coordinator

- Manage oversight of 150 RSVP volunteers maintaining compliance with the terms and conditions of the grant and applicable federal regulations regarding program including volunteer training and supervision
- Plan and administer program activities to ensure project goals and objectives are met
- Design, organize and execute volunteer workshops and recognition events
- Initiate and coordinate public relations activities to recruit volunteers and publicize the program. Develop positive public relations and communications in the community; provide and present informational programs to interested groups and organizations
- Prepare newsletters, brochure/flyers, and other media materials
- Significantly improved efficiency in the Caregivers program by implementing a ride scheduling software program and creating a volunteer opportunity within the program to allow a portion of the day-to-day Caregivers Program tasks to be completed by volunteers
- Established a Caregivers Program Advisory Group made up of 7 dedicated Caregiver Program volunteers to help drive the future of the program

- Designed and implemented an orientation program for all new and existing RSVP volunteers
- Created recruitment and health fair presentations with an emphasis on healthy aging through volunteerism
- Updated our signature program brochures
- Incorporated volunteer enrichment activities to further the benefits of volunteerism through the Friends RSVP program.

**NOV 2000 –
MAY 2011**

MicroEdge LLC

Concord, NH

Senior Software System Consultant

- Implement and support a comprehensive financial, donor and grant management database software system for charitable organization clients
- Conduct data integrity analysis, code table setup, import data, create and set up standard report templates including donor statements, development letters and all financial statements using MS Word or Crystal Reports
- Provide software support to existing clients while maintaining the highest level of customer service
- Design trainings and new feature presentations from start to finish – research, prepare and deliver
- Valued member of the Quality Assurance\Upgrades team
- Evaluate client database setup and office procedures for potential efficiency optimization; online and in-person at client sites throughout North America

Progress, SQL, GoToMeeting, GoToAssist, Salesforce, Webex, Power Point, Outlook, Word, Excel, Access, Publisher, .Net, OpenAir, Google Analytics, Windows OS, DOS, Macros, Adobe Acrobat, VBA, Crystal Reports

Client Service Administrator

- Manage the Help Desk via a 10-line phone system, email and online support options. Triage the support calls to determine call back priority. Enter lower priority calls into the support call queue in-house database. Transfer higher priority calls for direct support.
- Maintain the support call database to perform quality control and correct inconsistencies to maintain data integrity.
- Technical support – system updates and upgrades, Windows help, install patches and system upgrades and other technical related support calls and FIMS software non-financial support.

Progress, Oracle, Power Point, Outlook, Word, Excel, Access, .Net, Windows OS, DOS, VBA, SQL, Adobe Acrobat, Crystal Reports, Carbon Copy

Administrative Assistant

- Perform all clerical duties for the office
- Manage multiple-line phone system for the 15-person staff
- Prepare all mailings and training documentation
- Organize and maintain office paper and electronic filing system

Rosa Burt

Objective

Utilize my language and teaching skills to assist others with language barriers.

Summary

- Years of personal experience living and relating to people from different backgrounds and cultures.
- 10 years of experience teaching and coaching individuals and helping them achieve their goals.
- Currently teaching and tutoring student of all ages, including retirement age individuals who require much repetition, guidance and patience.

Experience

Private Spanish Tutor
2006 - Present

Londonderry Middle School, NH
Spanish Teacher, 2002-2005

Hilton Hotel, Taipei, Taiwan
Front Desk Agent, 2000

Taca International Airlines, Guatemala
Ticket Agent, 1999-2000

Education

Universidad Francisco Marroquin, Guatemala City- 1999

BA in Psychology

Colegio Evelyn Rogers, Guatemala City- 1993

Reference

Available upon request

THERESA C. PAIGE, TRANSIT DIRECTOR

PROFESSIONAL EXPERIENCE

Transportation Director **July 2019 - Current**
Community Action Program Belknap & Merrimack Counties, Inc.

As the Transportation Director for Community Action Program Belknap & Merrimack Counties, Inc. (CAPBMCI) I am responsible for all aspects of operations for Concord Area Transit, (CAT), a fixed route rural public transportation service which is funded with a variety of federal, state, county, and municipal funding. This funding includes: FTA 5311, and 5310 RCC grant funding through NHDOT; BEAS Title III funding; Medicaid reimbursed rides and a variety of other grant funding. All of these funding sources have extensive operating and reporting requirements.

In addition I am responsible for the ongoing tasks of: budgeting; employee hiring, training and retention; marketing and community outreach; vehicle maintenance; securing advertisers for signs on the buses; creating and updating policies and procedures; route scheduling design; determining eligibility for the ADA Paratransit service attached to CAT and processing invoices for both accounts payable and accounts receivable.

I am also responsible for the operations of the Concord Senior Transit service which is a demand response service in Concord, Penacook and Suncook for seniors aged 60 and older and the Rural Transportation Services (RTS) vehicles and drivers which provide demand response service to senior aged 60 and older throughout Belmont and Merrimack counties. CAPBMCI also runs a Volunteer Driver Program that covers all of Belknap and Merrimack counties. I also supervise the activities of the 5310 RCC funded Mobility Manager who provides services throughout the Mid-State RCC region.

Transit Director **Feb 2017 – July 2019**
Southwestern Community Services, Inc.

As the Transit Director for Sullivan County Transportation (SCT) I was responsible for all aspects of operations for a rural public transportation service which is funded with a variety of federal, state, county, and municipal funding. This funding included: FTA 5311, and 5310 RCC grant funding through NHDOT; BEAS Title III funding; Medicaid reimbursed rides and a variety of other grant funding. All of these funding sources have extensive operating and reporting requirements.

In addition I was responsible for the ongoing tasks of: budgeting; employee hiring, training and retention; marketing and community outreach; vehicle maintenance; securing advertisers for signs on the buses; creating and updating policies and procedures; route scheduling design; maintaining a FTA compliant drug & alcohol testing program and processing invoices for both accounts payable and accounts receivable. The transportation service is based in Claremont NH, with three flex route systems that run in Claremont, Charlestown and Newport. There is also a Demand Response "Dial-A-Ride" service that runs in the larger Claremont area. SCT also runs a Volunteer Driver Program that covers all of Sullivan County.

**Independent Contractor
RLS & Associates, Inc.**

July 2013 – Current

I Provide training on a variety of transit-relating topics, including Passenger Assistance and Refresher, Emergency Procedures, and Defensive Driving.

**Associate and RTAP Liaison
RLS & Associates, Inc.**

Nov 2013 – Feb 2017

I was the in-state Program Liaison and lead trainer for the New Hampshire and Massachusetts RTAP Programs. As lead trainer I instructed in a variety of DOT required training areas including: Passenger Assistance and Refresher; Emergency Procedures; Defensive Driving; Pre-Trip Inspections; Drug & Alcohol Reasonable Suspicion Referral and several customer service based topics. I scheduled all trainings and coordinated with RLS contracted trainers to ensure that required trainings were available at regional training sites throughout New Hampshire and Massachusetts. In addition I was responsible for state DOT technical assistance compliance reviews for FTA Drug and Alcohol programs in NC, WI, VA, and NH and several 5311 DOT compliance reviews in NH.

I served as interim transportation director for Southwestern Community Services, Inc. in 2016 when they agreed to take on the responsibility for the only public transportation service in Sullivan County. This service had been abruptly shut down when another social service provider in the region ceased operations. In this transitional position I provided all of the traditional management activities of a transit manager as well as the additional responsibilities of repairing community relationships and improving the service image.

**Regional Transportation Coordinator Sep 2013 – Nov 2013
Community Action Program Belknap-Merrimack Counties, Inc.**

- Responsible for assisting the Mid-State Regional Coordinating Council with collaborative initiatives that enhance transportation options in the Mid-State region.

- Performed outreach activities to engage stakeholders and educate the public.
- Served as the liaison to state and local transit groups.
- Facilitated transportation coordination among public, private, and volunteer transit providers and stakeholders to enhance options for consumers.
- Marketed transportation services available to the Mid-State Region residents.
- Organized and completed local and regional needs assessments to identify unmet transportation needs.
- Reviewed barriers to transportation in the Mid-State Region and made recommendations to resolve issues.
- Assisted with organizing and carrying out the activities of the Mid-State RCC sub-committees. Assisted with the facilitation of meetings as assigned.

Mobility Manager

Sept 2010 – Sep 2013

Community Action Program Belknap-Merrimack Counties, Inc.

- Promoted, enhanced and facilitated access to transportation services, including integration and coordination of services for individuals with disabilities, older adults, individuals with low English proficiency, low income individuals and the general public.
- Provided coordinated services to human service organizations, including individualized travel training and trip planning activities for customers.
- Advocated and promoted the use of the WTS, CAT, and RTS transit systems with the general public, the business community, and human service organizations.
- Researched, secured, and managed grant funding and donations to support transportation services.
- Maintained close working relationships with all passenger transit providers in the region to improve ride referrals and collaboration of existing resources.
- Worked to improve access to jobs and employment support services by identifying and reducing barriers preventing use of transportation.
- Assisted in the development of transportation resources information including, but not limited to, bus schedules, resource manuals, brochures, Web pages, and signage improvements.
- Presented transportation resource information at community events and conferences.
- Conducted outreach to community organizations to identify unmet needs.

- Provided monthly training to transportation staff on topics including customer service, disability awareness and dealing with difficult passengers.

Independent Living Services Director Jan 2002 – Aug 2010
Granite State Independent Living

- Responsible for the supervision and day to day activities of the Independent Living Services case management program. These services included peer support and counseling, skills training, and advocacy.
- Responsible for the overall management of the Home Access/Modifications, Adaptive Equipment program, funded by grants and individual donations.
- Developed and managed a travel training initiative to assist individuals with disabilities gain better access to public transportation.
- Provided disability awareness, people first language, and customer service trainings to staff, community groups and transit providers.
- Secured funding for new and on-going programs, including grant writing and reporting.
- Supervised, coached, and evaluated a service delivery staff comprised of diverse personalities, (including staff located off-site), assuring the quality and consistency of services which were provided.
- Promoted the use of GSIL services through outreach, to the general public, other service providers and professionals. Supervised the development of brochures, presentation materials and other tools to assist with outreach efforts.
- Developed new services in response to needs evidenced in the market place. Assessed the needs of the community, and conducted an annual evaluation of consumer satisfaction with services.
- Responsible for the preparation of quarterly and annual reports and budgets.

Financial Case Manager

MIMS/Community and Vocational Outreach Worker 1996 –2001
White Mountain Mental Health and DD Services

- Assessed financial needs of individuals and assisted them in enhancing, securing, and maintaining State and Federal benefits.
- Served as a resource for other program staff handling benefits for consumers.
- Maintained personally supportive relationships with individuals and their families, without encouraging unnecessary dependence.
- Interfaced effectively with community supports on behalf of the client.

- Coordinated and implemented treatment plans for mental health consumers and their families.
- Resolved routine client needs and problems in the community independently.

EDUCATION

- Certified Community Transit Manager (CCTM) through CCTA
- Certified in Advanced Mobility Device Securement through the National Transit Institute
- Certified in Comprehensive ADA Paratransit Eligibility through the National Transit Institute
- Certified in Advanced Practices in Paratransit Service through Easter Seals Project Action
- Certified as Lead Trainer through Q'Staint
- Certified as FTA Drug & Alcohol Reasonable Suspicion Referral Supervisor
- Certified Master Gardener through the UNH Cooperative Extension and active presenter for the Master Gardener Speakers Bureau
- Course work in Human Services Springfield College, Manchester, NH (2002-04) and New Hampshire Community Technical College (1997-2001)

Jeanne Agri

PROFESSIONAL PROFILE

Versatile and experienced leader with highly developed communication skills: written, verbal and presentational. Adept in coaching and mentoring employees and colleagues as evidenced by my selection by the National Office of Head Start to serve as a mentor for new Head Start Directors. Committed to continuous improvement of activities to ensure they meet outcomes approved by the board through strategic planning, creating goal-oriented systems and conformance with all local, state and federal guidance.

WORK EXPERIENCE

Community Action Program Belknap-Merrimack Counties, Concord, NH

Executive Director

2018-present

- Assures the organization has long-range strategy which makes consistent and timely progress towards meeting the Agencies overall mission
- Responsible for the general supervision of all grant awards, ensuring that all statutory, regulatory, and /or program and financial requirements are met, that generally accepted accounting principles are applied, and that all program and financial policies and procedures are adhered to.
- Provide leadership in developing programs, organizational structures and financial systems that carry out the instructions and policies authorized by the Board
- Establish sound working relationships and cooperative arrangements with community groups, organizations and all funding sources important to the development of the agency and programs.
- See that the Board Director is kept fully informed and up to date on the condition of the organization and all important Federal, State or local requirements impacting on the Agency and/or its programs.

Southern New Hampshire Services, Manchester, NH

Education and Nutrition Operations Director

2016 - 2018

- Coordinate, manage and monitor workings of Child Development, Women Infant and Children, and Literacy Programs, as well as development of an agency wide Two-Generational Approach to services
- Formulate, improve and implement departmental and organizational policies and procedures to maximize output. Monitor adherence to rules, regulations, and procedures
- Assist in the recruitment and placement of required staff; establishment of organizational structure; delegation of tasks and accountabilities
- Supervise staff, including establishment of work schedules and monitoring and evaluating performance in partnership with Executive Director
- Assist in development of strategic plans for operational activity; implement and manage operational plans

Director of Child Development Programs

2001-2016

- Hire, coach and evaluate the performance of Program Managers, Specialists, Coordinators, Center Directors, Teachers and Head Start support staff
- Provide coaching, and learning opportunities for all employees focused on promoting, supporting and improving early development of children from the prenatal stage to five years of age using research - based practices
- Plan and implement strategic interventions with Program Managers, Specialists, Coordinators and Center Directors for sites needing administrative support and direction
- Plan, coordinate and facilitate regular leadership meetings for evaluating and strengthening systems to maintain the highest quality of services in compliance with Head Start Performance Standards
- Develop internal structures, systems, and policies supporting major content areas of Head Start program including education, health, mental health, social services, parent involvement, nutrition, disabilities , and transportation

- Collaborate with managers and internal fiscal department in the monitoring and control of component budgets; identification and interpretation of Head Start and community needs; conformance to the Performance Standards and other regulatory requirements
- Work in partnership with internal departments to support project goals and meet customer expectations
- Establish and maintain relationships and collaborations with public school districts, systems of higher education, and other community agencies and partners
- Ensure adequate systems in place to maintain the highest quality of services to children and families in compliance with Head Start Performance Standards
- Ensure consistency in service delivery across the program with attention to inclusive practices and integration of component areas; encourage continuous improvement of systems.

Quality Assurance Director/Co-Director for Child Development Programs 1999-2001

- Established and managed a robust monitoring, analysis and evaluation system with well-defined results, milestones, and targets inclusive of Continuous Quality Improvement practices
- Monitored for quality and compliance at Grantee and Delegate level
- Worked closely with program Director to review, track and assess monitoring compliance throughout program operations
- Developed and implements a written quality assurance and performance evaluation plan in conjunction with Governing Board, Policy Council
- Interpreted and evaluated a variety of information to present it in meaningful oral or written form for varied audiences and provide reliable analysis leading to sound decision-making

Area Manager /Education Manager 1997-1999

- Supervision of various Child Care sites including direct supervision of Center Directors/Site Managers
- Coordinate personal and professional development and training plans for staff and ensure teaching staff progress towards educational requirements as supported by the Performance Standards
- Documented and administered both positive and negative feedback and utilize Performance Improvement Plans when warranted.

Child Care Center Director/Site Manager 1995-1997

- Supervised, mentored, coach and administered work plans and directives to staff
- Communicated areas of performance improvement to staff and promote training that reflected individual needs of staff members and the team as a whole
- Ensure program compliance with codes of state and local licensing agencies and grant requirements

New Hampshire Technical College, Nashua, NH

Instructor 1995-1997

- Taught Child Growth & Development and assisted in curriculum development for Early Childhood Education Program
- Planned and organized instruction to maximize documented student learning
- Employed appropriate teaching and learning strategies to communicate subject matter to students
- Modified, where applicable, instructional methods and strategies to meet diverse student needs

EDUCATION

Southern New Hampshire University, Manchester, NH

Master's in Business Administration

June 2017

Notre Dame College, Manchester, NH

Bachelors of Arts in Elementary Education

1981

Rossana Goding

SUMMARY

Highly experienced strategic finance and accounting leader. Solid track record of success in effectively communicating, managing payroll, analyzing financial data, budget allocations, and ensuring compliance with State, Federal and accounting practices.

HIGHLIGHTS

- Grants Management
- Reconciliations
- Staff Training and Development
- Management/Coaching
- Accounts Payable
- Accounts Receivable
- Budgets
- Year-end Audit
- Month-end
- Journal Entries
- Payroll
- Financial Reporting
- Account Analysis
- GAAP

PROFESSIONAL EXPERIENCE

Community Action Program Belknap-Merrimack Counties, Inc.

9/2020-present

Fiscal Officer

- Manage general ledger accounting, accounts receivable, and accounts payable.
- Assist with grant administration, including fiscal management and reporting.
- Manage cash and investments, including administration and analysis.
- Prepare, review, and present financial and investment reports for the Boards of Directors, the Executive Director and the executive leadership team, auditors, and regulators.
- Develop and implement accounting/financial policies, and procedures.
- Prepare and report on strategic plans, budgets, and forecasts, including variance analysis.
- Analyze financial performance compared to long-term operational goals, budgets, and forecasts.
- Conduct financial analysis projects and modeling, including program profitability.
- Administer systems and software to provide financial and operational information.
- Manage accounting, finance, and other staff as required.

Robert Half

Finance Manager, The Way Home

5/2020-9/2020

- Manage monthly reconciliations of all accounts, including but not limited to, operating, credit cards, tenant rent and grants receivables.
- Prepare bi-weekly payroll including paychecks, liability payments and general ledger accounting.
- Manage the day-to-day activities of accounts receivable, accounts payable and bank deposits.
- Establish and monitor staff performance and development goals, assign accountabilities; conduct annual performance appraisals and administer salary adjustments.
- Provide analytical support to internal management team including development of internal management capabilities.
- Upgrade and implement appropriate system of policies, internal controls, accounting standards and procedures.
- Plan, coordinate and execute the annual budget process.
- Develop and maintain appropriate accounting system and supportive documentation.
- Oversee, direct, and organize the work of the finance team and operations.
- Serve as the management liaison to the external auditing firm, the Board of Trustees and Audit committee.
- Facilitate weekly staff meetings
- Manage insurance needs including policy renewals.
- Prepare agency documents for annual audit.
- Contribute to the development, education, implementation of The Way Home's strategic goals and objectives.
- Provide strategic updates to leadership and board

Catholic Medical Center

12/2009-5/2020

Financial Manager/Analyst, Community Benefits Consultant

1/2020-5/2020

- Financial reporting, account reconciliations and auditing support of grant funded programs within CMC Community Health and Mission Department.
- Provided education and training support to ensure adequate staffing needs within Community Health Services.
- Developed Catholic Medical Center's Community Benefit Report through the collection and analysis of quantitative and qualitative data; effectively communicated findings to CMC Leadership.

Staff Accountant, Families in Transition

5/2019-1/2020

- Grants Management; 15 State and Federally funded awards totaling approximately 2.2 million dollars.
- Develop and enhance various accounting reports as required.
- Tracked and monitored financial activities of grant funded programs to ensure compliance with State and Federal regulations
- Prepared monthly reports for grantors for reimbursement of program expenses; reconciled total expenses.
- Communicated with contract officers in resolving budgeting and compliance issues.
- Journal entries, cash receipts, and adjusting journal entries.
- Executed bi-weekly payroll cycle for 175+ exempt and nonexempt employees using Paylocity.
- Ensured that all employee timesheets were approved by supervisors in a timely fashion, and that timesheet data was processed accurately, including calculation of shift differentials and overtime pay.
- Input and maintain all employee payroll information including Federal, State and local tax changes, W-4's, direct deposits, child support orders/garnishments and other miscellaneous custom fields.
- Provide prompt, courteous, and efficient customer service to employees who had questions regarding their pay, deductions, or the payroll process.
- Payroll journal entries.
- Accurate and timely processing of up to 250 invoices per month using Sage Intacct for multi-site organization.
- Ensured that all invoices were paid according to cash discount potential and beneficial payment terms.
- Monthly vendor reconciliations.
- Prepared and issued vendor payments.
- Credit Card reconciliations, 5; journal entries.
- Resolved months of backlogged work, restored order and organization to processes/records in disarray, researched and solved billing problems.
- Communicated with management and vendors on payments, invoice errors, and any account questions.
- Provided year-end audit support.

Catholic Medical Center

12/2009-5/2020

Financial Manager/Analyst (IDN Initiative)

3/2019-5/2019

1/2015-11/2017

11/2017-5/2017

- Financial reporting, auditing support and financial management of \$30 million budget for the Region 4 Federally funded 1115 Demonstration Waiver consisting of 43 community-based agencies.
- Worked with Risk in the development and implementation of contracts with all agencies who were to receive funding via the 1115 Demonstration Waiver.
- Researched and reconciled expenses to authorize reimbursement and ensure fiscal compliance with OMB circulars.
- Payroll

Administrative Assistant

1/2014-1/2015

Medicaid & ACA Outreach Enrollment Specialist

10/2013-1/2014

Customer Service Specialist

12/2009-10/2013

- Financial reporting and auditing support of grant funded programs.
- Payroll processing; general office operations.
- Provided health insurance education and enrollment assistance to uninsured and underinsured individuals for health insurance entitlements.

Accounting Associate, Turbocam Automated Production Systems (6-month assignment) 6/2018-12/2018

- Timely processing of approximately 400 vendor invoices per month in Epicor.
- Ensured that all invoices were paid according to cash discount potential and beneficial payment terms.
- Maintained vendor database, in accordance with company policies.
- Reconciled accounts payable with monthly supplier statements; ensured accuracy for entry into the general ledger.
- Reconciled 2 credit cards with the accounts payable module with focus on accuracy and prevention of risk.
- Communicated with management and vendors on payments, invoice errors, and account questions.
- Prepared and issued vendor payments.

Financial Manager/Analyst, The Mental Health Center of Greater Manchester 5/2018-8/2018

(Extension of Catholic Medical Center's IDN Initiative, 3-month assignment, transferred to their payroll)

- Financial management and budgeting support through the analysis of accounting reports related to the Region 4's Federally funded 1115 Demonstration Waiver.
- Researched and reconciled expenses to authorize reimbursement and ensure fiscal compliance with OMB circulars.
- Staff development & training.

EDUCATION

Southern New Hampshire University, Manchester, NH
Bachelor of Science: Accounting

Manchester Community College, Manchester, NH
Associate of Science: Accounting

Castle College, Manchester, NH
Associate of Science: Business Administration

TECHNICAL SKILLS

Outlook, Excel, Word, PowerPoint, Sage Intacct, Epicor, Paylocity, Kronos, QuickBooks



Effective April 2021

**COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.**

BOARD OF DIRECTORS

Dennis Martino, <i>President</i>	Kathy Goode
Robert (Bob) Krieger, <i>Vice President</i>	Sara A. Lewko
Safiya Wazir, <i>Treasurer</i>	Chris Pyles, Esq.
A. Bruce Carri, <i>Secretary/Clerk</i>	David Siff, Esq.
Heather Brown	Ben Wilson, AAMS® Financial Advisor
Theresa M. Cromwell	David Croft, Sheriff

Current fiscal year (3/1/21 – 2/28/22) board meetings – 3/11/21, 5/13/21, 9/9/21, 11/18/21, 1/13/22