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THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF TRANSPORTATION

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William Cass, P.E.
Commissioner

David Rodrigue, P.E.
Assistant Commissioner
Andre Briere, Colonel, USAF (RET)
Deputy Commissioner

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

Bureau of Rail & Transit
April 26, 2023

REQUESTED ACTION

Authorize the Department of Transportation to enter into an agreement with the Cooperative Alliance for Seacoast Transportation, (Vendor 155553), Dover, New Hampshire, for an amount not to exceed $898,000 for coordinated transportation services for seniors and individuals with disabilities for the period July 1, 2023, through June 30, 2025, effective upon Governor and council approval. 100% Federal Funds.

Funding for this agreement is contingent upon the availability of funds in Fiscal Year 2024 and Fiscal Year 2025, with the ability to adjust encumbrances through the Budget Office between State Fiscal Years if needed and justified.

	FY 2024	FY 2025
04-96-96-964010-2916 Public Transportation 072-500575 Grants to Non-Profits-Federal	$449,000	$449,000

EXPLANATION

Cooperative Alliance for Seacoast Transportation (COAST) has been awarded Federal Transit Administration (FTA) Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities (Section 5310) program funds in the amount of $898,000 to provide expanded transportation services in the Region 10 Southeast Region Coordinating Council (RCC) service area. FTA Section 5310 funds support eligible activities including operating, capital, mobility management, and volunteer driver programs.

The Department's proposed SFY 2024 and 2025 operating budget includes funds from the FTA Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities (Section 5310) that provides funds for capital, contracted services, and mobility management for seniors and individuals with disabilities in New Hampshire.

COAST will act as the lead agency to facilitate 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 10 Southeast Region Coordinating Council.

The Section 5310 RCC funds were allocated by region according to a formula based on regional populations of residents over 65 and those between the ages of 5-64 with disabilities. Each individual RCC was responsible for conducting its own project solicitation, evaluation, and prioritization and then submitting one regional application for eligible Section 5310 RCC projects through an approved lead agency. Southeast Region Coordinating Council designated COAST as the lead agency for Region 10 and tasked COAST with applying for Section 5310 RCC funds on behalf of Region 10. As required by FTA, all projects are identified in a locally developed coordinated public transit–human services transportation plan.

COAST, in conjunction with its regional partners as applicable, will provide the remaining required non-federal matching funds. In the event that Federal Funds become unavailable, general funds will not be requested to support this program.

The Agreement has been approved by the Attorney General as to form and execution and the Department will verify the necessary funds are available pending enactment of the Fiscal Year 2024 and 2025 budget. Copies of the fully executed Agreement are on file at the Secretary of State's Office and the Department of Administrative Services, 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,

William Cass

William Cass, P.E.
Commissioner

Attachments

Subject: SFY 2024 - 2025 FTA Section 5310 RCC Region 10

GRANT AGREEMENT

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

GENERAL PROVISIONS

1. Identification and Definitions.

1.1. State Agency Name NH Department of Transportation		1.2. State Agency Address PO Box 483 & Hazen Dr. Concord, NH 03302-0483	
1.3. Grantee Name Cooperative Alliance for Seacoast Transportation DBA: COAST		1.4. Grantee Address 42 Sumner Drive, Dover, NH 03820-5451	
1.5 Grantee Phone # 603-743-5777	1.6. Account Number 04-96-96-964010-2916-072-500575	1.7. Completion Date June 30, 2025	1.8. Grant Limitation $898,000
1.9. Grant Officer for State Agency Frederick Butler, Public Transportation Administrator, Bureau of Rail & Transit		1.10. State Agency Telephone Number 603-271-2565	
If Grantee is a municipality or village district: **"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."**			
1.11. Grantee Signature 1		1.12. Name & Title of Grantee Signor 1 Rad Nichols, Executive Director	
Grantee Signature 2 N/A		Name & Title of Grantee Signor 2 N/A	
Grantee Signature 3 N/A		Name & Title of Grantee Signor 3 N/A	
1.13 State Agency Signature(s)		1.14. Name & Title of State Agency Signor(s) Michelle L. Winters **Director of Aeronautics, Rail & Transit**	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: Emily C. Young Assistant Attorney General, On: 5/18/2023			
1.16. Approval by Governor and Council (if applicable) By: On:			

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

Contractor Initials RCN
Date 4/24/23

3. AREA COVERED. Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

4. EFFECTIVE DATE: COMPLETION OF PROJECT.

4.1 This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

5. GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

6. COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

7. RECORDS and ACCOUNTS.

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

8. PERSONNEL.

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

9. DATA: RETENTION OF DATA: ACCESS.

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

10. CONDITIONAL NATURE OR AGREEMENT. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

11. EVENT OF DEFAULT: REMEDIES.

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

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

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspend all payments to be made under this Agreement and ordering that the portion of Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

12. TERMINATION.

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions; the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

13. CONFLICT OF INTEREST. No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

Contractor Intials
Date 4/21/23

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

14. GRANTEE'S RELATION TO THE STATE. In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

15. ASSIGNMENT AND SUBCONTRACTS. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

16. INDEMNIFICATION. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

17. INSURANCE.

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

18. WAIVER OF BREACH. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

19. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

20. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

21. CONSTRUCTION OF AGREEMENT AND TERMS. This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

22. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

23. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

24. SPECIAL PROVISIONS. The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

Contractor Intials RGN
Date 4/18/23

COOPERATIVE ALLIANCE FOR SEACOAST TRANPORTATION, DBA: COAST
EXHIBITS TO CONTRACT

EXHIBIT A Special Provisions

EXHIBIT B Scope of Services

EXHIBIT C Budget

Certificate of Good Standing - Exemption

Certificate of Corporate Vote

Certificate of Insurance

FTA Certifications and Assurances

FTA Master Agreement

2 CFR Part 200
FTA Section 5310

Social Service Documents to Include:
- 501 (c)
- Financial Report
- Board of Directors
- Key Personnel and Salaries
- Resumes

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION, DBA: COAST
EXHIBIT A
SPECIAL PROVISIONS

A.1. Amend G-1 Section 2. "SCOPE OF WORK" by adding the following:

2.1. The Grantee may change services as described in Exhibit B, Scope of Services (hereinafter the "Services") only with the prior written agreement of the State and in accordance with applicable Federal Transit Administration (FTA) requirements.

A.2. Amend G-1 Section 3. "AREA COVERED" by adding the following:

3.1. Services may extend to adjacent states with prior written approval from the State. The State reserves the right to require formal cost allocation measures.

A.3. Amend G-1 Section 5. "GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT" by adding the following:

5.6. As applicable based on Federal participation ratios, the amount paid by the State to the Grantee 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 C. The Grantee shall provide and document the availability of local funds sufficient to meet the project cost in excess of the Grant Price Limitation.

5.7. 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.

5.8. The Grantee 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.

5.9. 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 Grantee shall produce) and inspect any documents and records described in Section 7.

5.10. 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 Grantee and shall pay said amount, subject to other provisions of this Agreement.

5.11. Final Payment. The Grantee's provision of all reports required under this Agreement is a condition precedent to final payment.

A.4. Amend G-1 Section 6. "COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS" by adding the following:

6.1. The Grantee shall post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of the Federal Title VI non-discrimination requirements.

6.2. The Grantee 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,

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sex, or national origin.

6.3. The provisions of 2 CFR 200 shall apply to local administration of this agreement and any subgrantee under this agreement.

A.5. Amend G-1 Section 12. "TERMINATION" by adding the following:

12.5. The Termination Report must be approved by the State and the Federal Transit Administration (FTA) prior to final payment.

12.6. Completion of Services; Payment of Price. Excepting those obligations of the Grantee 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 Grant Price, this Agreement, and all obligations of the parties hereunder, shall cease and neither party shall have further recourse under the Agreement.

A.6. Amend G-1 Section 9. "DATA; RETENTION OF DATA; ACCESS" by adding the following:

9.6. The following restrictions apply to all subject data first produced in the performance of this Agreement:

9.6.1 Except for its own internal use, the Grantee may not publish or reproduce such data in whole or in part, or in any manner or form, nor may the Grantee 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.

9.6.2 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 grant, 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.

9.7. It is the FTA's intent to increase the body of mass transportation knowledge. Therefore, the Grantee understands and agrees that in addition to the rights set forth in 9.6 (b) above, the FTA may make available to any recipient, subgrantee, grantee or subgrantee its license in the copyright to the date derived under this Agreement or a copy of the data first produced under this Agreement.

9.8. The Grantee 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.

9.9. 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.

9.10. Sections 9.4, 9.5, and 9.6 above are not applicable to material furnished to the Grantee by the State or United States and incorporated in the work furnished under the agreement; provided that such incorporated material is identified by the Grantee at the time of delivery of such work.

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

A.7. Amend G-1 Section 15. "ASSIGNMENTS/AND/SUBGRANTEES" by adding the following:

15.1 The Grantee shall cause the provisions of this grant to be inserted in all subgrants for any work covered by this Agreement so that the provisions will be binding on each subgrantee; provided, however, that the foregoing provisions shall not apply to subgrantees for standard commercial supplies or raw materials. The Grantee shall take such action with respect to any subgrant as the State may direct as a means of enforcing such provisions, including sanctions for noncompliance. The Grantee shall ensure that any subgrantee has obtained all licenses, permits or approvals required for the performance of grant Services.

A.8. Amend G-1 by adding "DEFINITIONS" as Section 25:

25. DEFINITIONS

ALLOWABLE COSTS: Costs that are incurred in the performance of the Services 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 Grant as modified and approved by the State.

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

SECTION 5310: Section 5310 of the Fixing America's Surface Transportation Act (FAST), as amended.

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

A.9. Amend G-1 by adding "ACCOUNTING, BOOKKEEPING AND REPORTING REQUIREMENTS" as Section 26:

26. ACCOUNTING, BOOKKEEPING AND REPORTING REQUIREMENTS

26.1. **Ledgers.** Grantee and/or subgrantee shall establish and maintain ledger sheets for each budget category. Entries shall be made and shall reflect the financial activities of the Grantee. 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 Grant 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. Grantee shall also prepare and submit to the State a profit and loss statement quarterly if such information is not provided with invoices.

26.2. **Accounts Receivable.** The Grantee and/or subgrantee shall deposit all revenue in an interest-bearing account with a banking institution in this State. Grantee shall prepare and maintain receipt vouchers for all revenue. Immediately upon receipt, Grantee and/or subgrantee shall credit all revenue to the appropriate receipt account. Grantee and/or subgrantee 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

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and shall identify each component of every deposit. All appropriate supporting documents for each deposit should be attached to the receipt voucher.

26.3. **Payables.** Grantee and/or subgrantee 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 Grantee shall be checked for accuracy and allowability. Each invoice must be approved for payment by the Grant Manager or designee. Immediately upon payment, Grantee and/or subgrantee shall make entries to the appropriate ledger sheets documenting payment. (Each subgrantee shall identify a Grant Manager).

26.4. **Voucher and Receipt Register.** Grantee and/or subgrantee 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.

26.5. **Check Register.** Grantee and/or subgrantee shall maintain a check register. This register is also considered a book of original entry and is posted to the ledger immediately.

26.6. **Time Sheet, Taxes, and Benefits.** Grantee and/or subgrantee 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 Grantee shall summarize time reports by task and apply employee's rates of pay to the hours worked. The Grant Manager shall review completed and signed time reports and cause them to be posted to the appropriate category in the general ledger. The Grantee shall maintain records of employee payroll and benefits and shall post this information to the appropriate category in the general ledger. The Grant Manager shall ensure that all payments are on a timely basis.

26.7. **Reimbursements.** On a monthly basis, the Grantee shall submit a description of Grant activities, in a format as required by the State. Should the Grantee show a profit for any month, the Grantee shall apply the amount of profit against subsequent reimbursement requests. The Grantee 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.

26.8. **Maintenance of Records.** The Grantee shall keep and maintain the records, documents, and accounts described herein for a period of three years after the FTA grant is closed. The Grantee shall maintain, and make available to the State and the FTA, records relating to complaints and comments received from the public. In the event the State disputes the Grantee's operations or records as submitted for payment or otherwise, final resolution shall rest with the State.

26.9. **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 Grantee's normal business hours, and as often as the State or the FTA may demand, the Grantee shall make available to the State and the FTA or their designees all records pertaining to matters covered by this Agreement. The Grantee shall permit the State and the FTA to audit, examine, and reproduce such records, and to make audits of all contracts, grants, invoices, materials, payrolls, records of personnel, Data (as defined in G-1 section 9.1) and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in 1.3 of G-1.

26.10. **Independent Audit.** The Grantee 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 Grant Budget for that specific purpose.

26.10.1 In the event the audit reveals that monies are due and owing to the State from the Grantee, for whatever reasons, the Grantee shall pay to the State such sums within thirty (30) days of the audit date.

26.11. The Grantee 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.

26.12. **General Transit Feed Specification (GTFS).** The Grantee shall generate and keep updated General Transit Feed Specification (GTFS) data and submit related data for reporting to the National Transit Database (NTD) as required. The Grantee shall submit related data to the State upon request.

A.10. Amend G-1 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 Grantee:

27.1. 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.

27.2. All vehicles shall be purchased by the State unless the Grantee has received prior approval from the State to procure vehicles.

27.3. All other equipment with a cost in excess of five hundred ($500) per unit shall be purchased by the Grantee subject to the prior approval of the State.

27.4. Title to all project equipment funded or otherwise provided by the Grantee shall be in the name of the Grantee; provided, however, that the Grantee 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 Grantee 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.

27.5. In the event that this Agreement is terminated, all project equipment and property become 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 unless written approval is received.

A.11. Amend G-1 by adding "EQUIPMENT CERTIFICATION" as section 28:

28. **EQUIPMENT CERTIFICATION.** The Grantee shall maintain a current inventory listing of all Project Equipment and Real Property involved in this Agreement. The Grantee shall submit to the State a certification that the Project Equipment and Real Property as referenced in Section 27, is still being used in accordance with the terms of the Agreement. The inventory listing and equipment certification shall be supplied to the State on an annual basis beginning June 30, 2024.

A.12. Amend G-1 by adding "TRAINING AND DRIVER REVIEW" as section 32:

RCN 4/24/23

32. **TRAINING AND DRIVER REVIEW**. The State may require participation in training courses determined to be essential to FTA program management in this grant 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 Grantee 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.13. Amend G-1 by adding "SAFETY REQUIREMENTS" as section 33:

33. **SAFETY REQUIREMENTS.** As applicable, 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.

33.1. As applicable, the Grantee shall provide the State with full, and prompt written notification of any accident involving any vehicle used in its Services. In addition, the Grantee shall be responsible to report any accident in compliance with State law.

33.2. The Grantee 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.

33.3. The Grantee 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.14. Amend G-1 by adding "SERVICE LIMITATIONS" as section 34:

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

A.15. Amend G-1 by adding "GRANTEE REPRESENTATIONS" as section 35:

35. **GRANTEE REPRESENTATIONS.** The Grantee 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 Grantee 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.16. Amend G-1 by adding "LABOR PROVISIONS" as section 36:

36. **LABOR PROVISIONS.** The Grantee agrees to adhere to the terms and conditions of the Unified Protective Arrangement, Section 5333(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 B.

A.17. Amend G-1 by adding "PATENT RIGHTS" as section 37:

37. **PATENT RIGHTS.** If any invention, improvement, or discovery of the Grantee is conceived or first actually reduced to practice in the course of or under this grant, which invention, improvement or discovery may be patentable under the laws of the United States or any foreign country, the Grantee shall immediately notify the State and provide a detailed report. The rights and responsibilities of the Grantee 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.18. Amend G-1 by adding "BROKERAGE REPRESENTATION" as section 38:

38. **BROKERAGE REPRESENTATION.** The Grantee warrants that it has not employed or retained any company or person, other than a bona-fide employee working solely for the Grantee, 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 Grantee, 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.

RCN 4/24/23

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION, DBA: COAST
EXHIBIT B
SCOPE OF SERVICES

1. The Grantee, Cooperative Alliance for Seacoast Transportation, (hereinafter the "Grantee") will provide transportation services as described in its Federal Transit Administration (FTA) Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities Regional Coordinating Council (RCC) grant application to the New Hampshire Department of Transportation, Bureau of Rail and Transit (hereinafter "the State").

2. The Grantee will serve as the lead agency for Region 10 Southeast for FTA Section 5310 RCC funds to provide accessible transportation services to seniors and individuals with disabilities in cooperation with the Region 10 Southeast RCC. This project is for the period July 1, 2023 – June 30, 2025. The Grantee's grant application is hereby incorporated by reference and made part of this agreement. The Grantee agrees to provide all services indicated in the grant application unless modified per this agreement.

3. The following terms and conditions apply to all of the FTA Section 5310-funded services for seniors and individuals with disabilities provided by Grantee pursuant to this agreement:

   a. The State may require the Grantee to provide additional transportation services or to reduce transportation services provided under this grant. Any alterations to such transportation services shall be submitted in writing by the State to the Grantee. The Grantee shall implement the alterations within thirty (30) days unless a different timeframe is agreed to by the State and the Grantee.

   b. Mobility management activities, and as applicable, transportation services, subgrantees, and maximum reimbursement rates, shall consist of those submitted in the Grantee's 5310 Regional Coordinating Council (RCC) application or as subsequently modified by the State through written notification to the Grantee. Further amendments to mobility management activities, transportation services, subgrantees, and/or maximum reimbursement rates require RCC approval, as documented in official minutes, as well as written approval from the State.

   c. 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" and/or within the most recent "New Hampshire Statewide Mobility Manager Network: A Blueprint for Implementation", both 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 State.

d. All services provided shall conform to FTA Section 5310 guidelines. Per FTA requirements, the Grantee shall be responsible for oversight of subgrantees and contractors relative to FTA requirements.

e. The Grantee 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 subgrantee/lower tier subrecipient that does not utilize accessible vehicles to contract with an accessible provider in order to meet this requirement.

f. The Grantee must fulfill its contractual obligations and provide its scope of services throughout the Grant period regardless of expenses exceeding the maximum allowed to be reimbursed. As necessary, the Grantee shall establish trip priorities to ensure funds are not expended prematurely.

g. The State may require the Grantee to provide additional transportation services or to reduce transportation services provided under this Grant. Any alterations to such transportation services shall be submitted in writing by the State to the Grantee. The Grantee shall implement the alterations within thirty (30) days unless another timeframe is agreed to by the State and the Grantee.

RCW
4/24/23

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION, DBA: COAST
EXHIBIT C
BUDGET

I. The Grant price, as defined in Section 1.8 of the General Provisions, are the FTA Section 5310 portion of the eligible project costs. Federal (FTA) funds are granted as follows:

	SFY 2024	SFY 2025
FTA Section 5310		
Contracted Services	$172,600	$172,600
Mobility Management Activities	$166,806	$166,806
Regional Mobility Manager Position	$109,594	$109,594
Total FTA Section 5310 Funds	**$449,000**	**$449,000**
Total Two-Year Grant Funds	**$898,000**	

a. Funds are contingent upon Federal and State appropriations.

I. Not less than fourteen days prior to the submission of the Grantee's first request for reimbursement, the Grantee shall submit to the State a budget incorporating all funds to be expended in the provision of services pursuant to this Grant. Budget revisions may be made with written approval of the State. Unless otherwise advised by State, budget revisions may only request the transfer of funds within a category or between categories with the same matching ratio.

II. The Grantee may seek reimbursement for these funds by submitting a monthly or quarterly invoice for the total eligible expenses, less agency match as applicable to State. 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.

III. Mobility management costs shall be itemized and include such information as required to support the request.

IV. The Grantee will verify that reimbursement is for non-Medicaid-eligible trips only.

V. For expenses other than contracted services, the Grantee 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.

VI. At the sole discretion of the State, the Grantee may carry forward any unexpended portion of the federal funds included in the Grant Price to a subsequent Grant, if any, between the State and the Grantee.

COOPERATIVE ALLIANCE FOR SEACOST TRANSPORTATION, DBA: COAST
CERTIFICATE OF GOOD STANDING EXCEMPTION

Cooperative Alliance for Seacoast Transportation (COAST) does not need a Certificate of Good Standing because they are an established "public body" per RSA 239:2.

RCW
4/24/23

TITLE XX
TRANSPORTATION

CHAPTER 239
COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION

Section 239:2

239:2 Cooperative Alliance for Seacoast Transportation Established. – There is hereby established a public body corporate and politic having a distinct legal existence separate from the state and not constituting a department or agency of the state government to be known as the Cooperative Alliance for Seacoast Transportation, also known as COAST. The public purpose of COAST is to acquire, own, and operate or cause to be operated a regional mass transportation system.

Source. 1985, 185:1, eff. July 27, 1985.

CORPORATE RESOLUTION

I, Dennis Shanahan (name), **hereby certify** that I am a duly elected Officer of the Cooperative Alliance for Seacoast Transportation (COAST). I hereby certify the following is a true copy of a vote taken at a meeting of the duly authorized Executive Committee of the Board of Directors, duly called and held on April 24, 2023, at which a quorum of the Committee were present and voting.

> **VOTED:** That **Rad Nichols, Executive Director** is duly authorized to enter into contracts or agreements on behalf of COAST with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any documents which may in his/her judgment be desirable or necessary to affect the purpose of this vote.

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

Date: April 24, 2023

Attest: _____
Signature

Dennis Shanahan, Chairman of the Board
Name & Title

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 12/13/2022

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

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

PRODUCER
FIAI/Cross Insurance
1100 Elm Street
Manchester NH 03101

CONTACT NAME: Kari Lee
PHONE (A/C, No, Ext): (603) 669-3218 FAX (A/C, No): (603) 645-4331
E-MAIL ADDRESS: manch.certs@crossagency.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: National Interstate Ins. Co.	32620
INSURER B: NH Motor Transport	
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED
Cooperative Alliance for Seacoast Transportation
42 Sumner Drive
Dover NH 03820

COVERAGES CERTIFICATE NUMBER: 22-23 All Lines REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			GLR 0241805-01	11/01/2022	11/01/2023	EACH OCCURRENCE	$ 5,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 5,000,000
							GENERAL AGGREGATE	$ 5,000,000
							PRODUCTS - COMP/OP AGG	$ 5,000,000
								$
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [X] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			CAR 0241805-01	11/01/2022	11/01/2023	COMBINED SINGLE LIMIT (Ea accident)	$ 250,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
							Medical Payments	$ 5,000
A	[ ] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $			EXR 0241805-01	11/01/2022	11/01/2023	EACH OCCURRENCE	$
							AGGREGATE	$
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [ ] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		P000843NHMTA2023	01/01/2023	01/01/2024	[X] PER STATUTE [X] 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
A	Excess Liability over the Auto Liability Per Occurrence			DDX 0241805-01	11/01/2022	11/01/2023	Limit Deductible	$4,750,000 $250,000

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

Public Officials Liability
POL0951406-03
11/01/2021 - 11/01/2022
Indian Harbor Insurance Co
Limit: $1,000,000

CERTIFICATE HOLDER

NHDOT, Bureau of Rail and Transit
Attn: Paula Bennett
7 Hazen Drive, PO Box 483
Concord NH 03302-0483

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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FEDERAL FISCAL YEAR 2023 CERTIFICATIONS AND ASSURANCES FOR FTA ASSISTANCE PROGRAMS

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

Name of Applicant: Cooperative Alliance for Seacoast Transportation (COAST)

The Applicant certifies to the applicable provisions of all categories: (*check here*) _____.

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	✓

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	Cybersecurity Certification for Rail Rolling Stock and Operations	
20	Tribal Transit Programs	
21	Emergency Relief Program	✓

CERTIFICATIONS AND ASSURANCES SIGNATURE PAGE

AFFIRMATION OF APPLICANT

Name of the Applicant: Cooperative Alliance for Seacoast Transportation (COAST)

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 the federal fiscal year, irrespective of whether the individual that acted on his or her Applicant's behalf continues to represent it.

The Certifications and Assurances the Applicant selects apply to each Award for which it now seeks, or may later seek federal assistance to be awarded by FTA during the federal fiscal year.

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

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

Signature _____ Date: 2/1/23

Name Rad Nichols Authorized Representative of Applicant

AFFIRMATION OF APPLICANT'S ATTORNEY

For (Name of Applicant): Cooperative Alliance for Seacoast Transportation (COAST)

As the undersigned Attorney for the above-named Applicant, I hereby affirm to the Applicant that it has authority under state, local, or tribal government law, as applicable, to make and comply with the Certifications and Assurances as indicated on the foregoing pages. I further affirm that, in my opinion, the Certifications and Assurances have been legally made and constitute legal and binding obligations on it.

I further affirm that, to the best of my knowledge, there is no legislation or litigation pending or imminent that might adversely affect the validity of these Certifications and Assurances, or of the performance of its FTA assisted Award.

Signature _____ Date: 2/6/23

Name Douglas Mansfield Esq. Attorney for Applicant

Dunlap, Tuttle & Clendin PLLC

Each Applicant for federal assistance to be awarded by FTA must provide an Affirmation of Applicant's Attorney pertaining to the Applicant's legal capacity. The Applicant may enter its electronic signature in lieu of the Attorney's signature within TrAMS, provided the Applicant has on file and uploaded to TrAMS this hard-copy Affirmation, signed by the attorney and dated this federal fiscal year.

CERTIFICATE

NOW COMES, Rad Nichols, Executive Director of Cooperative Alliance for Seacoast Transportation, a New Hampshire corporation formed pursuant to NH RSA 239:2 ("COAST"), in order to allow Donahue, Tucker & Ciandella, PLLC to affirm to COAST's Federal Transit Administration ("FTA") FY2023 Certifications and Assurances, affirms and states as follows:

1. That there is no legislation or litigation pending or imminent that might adversely affect the validity of the Certifications and Assurances, or the performance of COAST's FTA Project or Projects.
2. Donahue, Tucker & Ciandella, PLLC shall be entitled to rely on this Certificate in rendering its Affirmation to the FTA.

IN WITNESS WHEREOF, the undersigned set his hand this 1st day of February 2023.

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION

Rad Nichols, Executive Director
Duly Authorized

FFY 2022 MASTER AGREEMENT

ACKNOWLEDGEMENT OF RECEIPT

The Federal Transit Administration (FTA) Federal Fiscal Year 2022 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 2022 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.

COAST
Name of Agency

June 17, 2022
Date

Rad Nichols
Name of Authorized Official

Signature

FTA and 2 CFR 200 Agreement

Name of Awarding Agency: Federal Transit Administration (FTA)

Name of Recipient Agency: New Hampshire Department of Transportation (NHDOT)

Name of Subrecipient/Contracting Agency: Cooperative Alliance for Seacoast Transportation

Cooperative Alliance for Seacoast Transportation, 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: $898,000
Catalog of Federal Domestic Assistance (CFDA) number: 20.513
FTA Award Name: FTA SECTION 5310 RCC PROGRAM APPLICATIONS
Federal Award Identification Number (FAIN): **NH-2021-016-01**
Federal Award Date: **9/1/21**

Contact information for sub-awarding official:
Name: Michelle L. Winters Title: Director of Aeronautics, Rail & Transit
Email: Michelle.L.Winters@dot.nh.gov Phone: 603-271-2449
Is this award for research and development? No
NHDOT's cost rate for the federal award: N/A

Subrecipient/Contractor Information:
Subrecipient/Contractor Name: *Cooperative Alliance for Seacoast Transportation*
Subrecipient/Contractor SAM.GOV I.D.: **RTMFG5LQG5A1**
Name of authorizing subrecipient/contracting official: Rad Nichols
Title of authorizing subrecipient/contracting official: Executive Director
Federal Clauses: N/A
Master Agreement/Certifications and Assurances: Yes
Subrecipient/Contractor Federal indirect cost rate: N/A
(An approved federally recognized indirect cost rate negotiated between the subrecipient/contractor 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: 7/1/23 End Date: 6/30/25

Total amount of FTA sub-award obligated by this action *(contract/amendment)*:
For FFY: 2024 Section: 5310 RCC Amount: $898,000

Total amount of FTA sub-award committed to the ***subrecipient*** *(original contract & amendments)*:
For FFY: 2024 Section: 5310 RCC Amount: $898,000

Pass-through requirements:

The Subrecipient/Contractor, ***Cooperative Alliance for Seacoast Transportation*** 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 statues, regulations and the terms and conditions of the Federal award.

The Subrecipient/Contractor, ***Cooperative Alliance for Seacoast Transportation*** 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/Contractor, ***Cooperative Alliance for Seacoast Transportation*** 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: 7/24/23

Name of authorizing subrecipient/contracting official: Rad Nichols

Title of authorizing subrecipient/contracting official: Executive Director

Signature of authorizing subrecipient/contracting official: _____

Internal Revenue Service

Attachment #17
5310 RCC Grant SFY22/23
COAST/ACT

District Director

Department of the Treasury

P.O. Box 1680, GPO Brooklyn, N.Y. 11202

Date: OCT 0 1 1984

Cooperative Alliance for Seacoast Transportation
1 Water Street
Exeter, NH 03833

Employer Identification Number:
02-0362579
Our Letter Dated:
August 31, 1982
Person to Contact:
H. Lawrence
Contact Telephone Number:
(617) 223-6434

Gentlemen:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi). Your exempt status under section 501(c)(3) of the Code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 170(b)(1)(A)(vi) status, or acquired knowledge that the Internal Revenue Service has given notice that you would be removed from classification as a section 170(b)(1)(A)(vi) organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

District Director

cc:

COOPERATIVE ALLIANCE
FOR SEACOAST TRANSPORTATION

FINANCIAL STATEMENTS
AND SUPPLEMENTAL DATA

FOR THE YEARS ENDED
SEPTEMBER 30, 2022 AND 2021

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION

FINANCIAL STATEMENTS AND SUPPLEMENTAL DATA

FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

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PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT

December 24, 2022

To the Board of Directors
of the Cooperative Alliance for Seacoast Transportation

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Cooperative Alliance for Seacoast Transportation (a nonprofit organization), which comprise the statements of financial position as of September 30, 2022 and 2021, the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Cooperative Alliance for Seacoast Transportation as of September 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Cooperative Alliance for Seacoast Transportation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Cooperative Alliance for Seacoast Transportation's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cooperative Alliance for Seacoast Transportation's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of grant expenditures are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of grant expenditures are 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 December 24, 2022, on our consideration of the Cooperative Alliance for Seacoast Transportation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Cooperative Alliance for Seacoast Transportation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Cooperative Alliance for Seacoast Transportation's internal control over financial reporting and compliance.

F. G. Briggs, Jr., CPA
Professional Association

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION

STATEMENTS OF FINANCIAL POSITION

SEPTEMBER 30, 2022 AND 2021

ASSETS

	2022	2021
Assets		
Cash and equivalents	$ 1,975,763	$ 1,494,157
Accounts receivable - grants	571,924	430,178
Accounts receivable - other	99,313	178,365
Prepaid expenses	45,849	39,123
Inventories	106,369	86,865
Structures and equipment, net	4,206,913	2,610,456
TOTAL ASSETS	$ 7,006,131	$ 4,839,144

LIABILITIES AND NET ASSETS

Liabilities		
Accounts payable	$ 215,364	$ 149,269
Accrued expenses	302,703	252,183
Refundable advances	78,972	43,787
TOTAL LIABILITIES	597,039	445,239
Net Assets		
Net assets without donor restrictions	6,409,092	4,393,905
Total Net Assets	6,409,092	4,393,905
TOTAL LIABILITIES AND NET ASSETS	$ 7,006,131	$ 4,839,144

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	2022	2021
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Support		
Federal grants - operating and planning	$ 4,754,792	$ 4,585,747
State and local match - operating and planning	1,491,834	1,435,501
Ridership revenue	308,136	291,688
Advertising revenue	212,807	118,745
Other revenue (losses)	(13,603)	12,097
Interest income	2,281	1,804
Total Without Donor Restrictions Support	6,756,247	6,445,582
Expenses		
Program	5,479,575	5,942,148
Administration	1,340,637	712,498
Fundraising	24,044	20,697
Total Expenses	6,844,256	6,675,343
Change in Net Assets from Operations	(88,009)	(229,761)
Other Changes		
Federal grants - capital	1,897,693	238,310
Local match - capital	205,503	16,569
Total Other Changes	2,103,196	254,879
Change in Net Assets Without Donor Restrictions	2,015,187	25,118
Net Assets Without Donor Restrictions, Beginning of Year	4,393,905	4,368,787
Net Assets Without Donor Restrictions, End of Year	$ 6,409,092	$ 4,393,905

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION

STATEMENT OF FUNCTIONAL EXPENSES

SEPTEMBER 30, 2022

	Transit	Maintenance	Other Program	Total Program	Admin-istration	Fund-raising	Total Supporting Services	Total Expenses
Drivers' salaries	$ 1,294,000	$ -	$ -	$ 1,294,000	$ -	$ -	$ -	$ 1,294,000
Operations and administrative salaries	763,858	317,656	210,475	1,291,989	423,642	14,293	437,935	1,729,924
Payroll taxes	155,230	24,657	15,857	195,744	30,813	1,093	31,906	227,650
Benefits	525,412	112,190	60,459	698,061	146,438	4,457	150,895	848,956
Insurance and other fees	46,205	5,666	-	51,871	480,292	-	480,292	532,163
Advertising	6,279	-	1,241	7,520	134,013	-	134,013	141,533
Consulting services	3,090	-	2,879	5,969	43,385	-	43,385	49,354
Mechanical services	-	62,744	-	62,744	-	-	-	62,744
Other services	59,345	17,047	161,507	237,899	21,807	-	21,807	259,706
Facilities cleaning	-	17,261	-	17,261	-	-	-	17,261
Fuel/oil	539,166	-	-	539,166	-	-	-	539,166
Tires, parts and supplies	39,262	145,849	-	185,111	-	-	-	185,111
Occupancy	-	45,049	12,146	57,195	27,540	3,060	30,600	87,795
Dues and subscriptions	925	-	-	925	9,319	-	9,319	10,244
Travel and training	1,066	-	-	1,066	5,102	-	5,102	6,168
Telephone	14,863	1,239	-	16,102	6,013	-	6,013	22,115
Office supplies	30,596	130	-	30,726	10,270	1,141	11,411	42,137
Depreciation	773,276	12,950	-	786,226	2,003	-	2,003	788,229
Total Expenditures	$ 4,252,573	$ 762,438	$ 464,564	$ 5,479,575	$ 1,340,637	$ 24,044	$ 1,364,681	$ 6,844,256

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION

STATEMENT OF FUNCTIONAL EXPENSES

SEPTEMBER 30, 2021

	Transit	Maintenance	Other Program	Total Program	Admin-istration	Fund-raising	Total Supporting Services	Total Expenses
Drivers' salaries	$ 1,381,370	$ -	$ -	$ 1,381,370	$ -	$ -	$ -	$ 1,381,370
Operations and administrative salaries	777,888	316,761	199,549	1,294,198	336,090	11,883	347,973	1,642,171
Payroll taxes	168,331	24,717	15,400	208,448	25,425	909	26,334	234,782
Benefits	357,832	91,055	48,748	497,635	118,886	3,728	122,614	620,249
Insurance and other fees	60,889	424,354	-	485,243	23,268	-	23,268	508,511
Advertising	4,826	-	1,560	6,386	56,135	-	56,135	62,521
Consulting services	2,593	-	13,161	15,754	63,537	-	63,537	79,291
Mechanical services	-	85,959	-	85,959	-	-	-	85,959
Other services	49,308	34,607	102,583	186,498	20,902	-	20,902	207,400
Facilities cleaning	61	17,843	-	17,904	-	-	-	17,904
Fuel/oil	423,504	-	-	423,504	-	-	-	423,504
Tires, parts and supplies	47,778	335,339	-	383,117	-	-	-	383,117
Occupancy	-	41,124	11,122	52,246	24,570	2,430	27,000	79,246
Dues and subscriptions	2,104	-	-	2,104	5,383	-	5,383	7,487
Travel and training	4,738	-	-	4,738	1,227	-	1,227	5,965
Telephone	17,502	1,665	-	19,167	6,257	-	6,257	25,424
Office supplies	31,557	-	-	31,557	17,667	1,747	19,414	50,971
Depreciation	830,421	15,899	-	846,320	13,151	-	13,151	859,471
Total Expenditures	$ 4,160,702	$ 1,389,323	$ 392,123	$ 5,942,148	$ 712,498	$ 20,697	$ 733,195	$ 6,675,343

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	2022	2021
Cash Flows From Operating Activities		
Change in net assets	$ 2,015,187	$ 25,118
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	788,229	859,471
Loss on disposal of assets	14,534	-
(Increase) decrease in accounts receivable	(62,694)	(89,959)
(Increase) decrease in inventories	(19,504)	(5,603)
(Increase) decrease in prepaid expense	(6,726)	(1,726)
Increase (decrease) in accounts payable	(9,277)	82,585
Increase (decrease) in accrued expenses	50,520	(129,875)
Increase (decrease) in refundable advances	35,185	(692)
Total Adjustments	790,267	714,201
Net cash provided by operating activities	2,805,454	739,319
Cash Flows For Investing Activities		
Payments for the purchase of property and equipment	(2,359,590)	(292,138)
Proceeds from the disposition of assets	35,742	-
Net cash used for investing activities	(2,323,848)	(292,138)
Net increase in cash and cash equivalents	481,606	447,181
Cash and equivalents, beginning of year	1,494,157	1,046,976
Cash and equivalents, end of year	$ 1,975,763	$ 1,494,157

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2022

NOTE 1: NATURE OF THE ORGANIZATION

Cooperative Alliance for Seacoast Transportation (COAST) is organized as a Public Nonprofit Corporation and was formed in 1982 to promote and provide public mass transportation for southeastern New Hampshire. The Organization provides administrative, planning, para-transit, and coordination services. COAST receives approximately 75% of its funding directly from the federal government. The balance of its funding comes from local sources, primarily municipalities served by the transit routes.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared in accordance with the Standards of Accounting and Financial Reporting for Not-for-Profit Organizations as promulgated by the American Institute of Certified Public Accountants. They are stated on the accrual basis and include all material accounts receivable and payable.

Recent Accounting Pronouncements

In June 2018, the FASB issued ASU 2018-08, "Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 958)". The amendments in this Update provide a more robust framework to determine when a transaction should be accounted for as a contribution under Subtopic 958-605 or as an exchange transaction accounted for under other guidance (for example, Topic 606). The amendments also provide additional guidance about how to determine whether a contribution is conditional. COAST adopted this ASU on October 1, 2020.

COAST implemented ASU 2018-08 using a full retrospective method of application. The adoption of ASU 2018-08 resulted in changes to the disclosure of revenue. There were no material changes to the recognition or presentation of revenue as a result of the application of ASU 2018-08. As a result, no cumulative effect adjustment was recorded upon adoption.

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, "Revenue from Contracts with Customers (Topic 606)". This ASU supersedes the revenue recognition requirements in "Topic 605, Revenue Recognition", and most industry-specific guidance. The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. COAST adopted this ASU on October 1, 2020.

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

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The majority of COAST's revenue is derived from cost-reimbursable federal contracts and grants, which are conditioned upon costs of providing transit services. Amounts received are recognized as revenue when COAST has incurred expenditures in compliance with specific contract or grant performance requirements (incurring costs for providing transit services).

Financial Statement Presentation

The Organization follows the recommendation of the Financial Accounting Standards Board as applicable to not-for-profit organizations. Under these standards, the Organization is required to report information regarding its financial position and activities according to two classes of net assets, as applicable: net assets with donor restrictions or net assets without donor restrictions.

Descriptions of the two net asset categories are as follows:

Net Assets with Donor Restrictions

The part of net assets of a not-for-profit entity that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

Net Assets without Donor Restrictions

The part of net assets of a not-for-profit that is not subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

A donor-imposed restriction is a donor stipulation (donors include other types of contributors, including makers of certain grants) that specifies a use for a contributed asset that is more specific than broad limits resulting from the following:

a. The nature of the not-for-profit entity (NFP)
b. The environment in which it operates
c. The purposes specified in its articles of incorporation or bylaws or comparable documents for an unincorporated association.

The Organization reflects all resources used for operations as net assets without donor restrictions since any restricted revenues are generally received and spent in the same year.

Receivables

No allowance for doubtful accounts has been reflected since management believes all accounts receivable to be collectible. Accounts receivable will be considered delinquent based on the contractual terms of the agreement. COAST does not assess interest on outstanding or past-due balances.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fixed Assets

Structures and equipment are stated at cost if purchased or fair market value if contributed. Depreciation is recorded on the straight-line method over a two to twenty-five year period. Expenditures for additions, renewals and betterments of buildings and equipment, unless of a relatively minor amount, are capitalized. Expenditures for maintenance and repairs are expensed as incurred.

Inventory

Inventory, which consists of fuel and bus parts, is stated at the lower of cost or market.

Income taxes

No income tax provision has been included in the financial statements of COAST since it is a not-for-profit entity exempt from income tax under Section 501(c)(3) of the Internal Revenue Code. It has been classified as an organization that is not a private foundation. COAST has analyzed its tax positions and has determined that there are no unrecognized tax obligations to record.

Cash Equivalents

For purposes of the statement of cash flows, COAST considers all unrestricted, highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Functional Allocation of Expenses

The costs of providing various programs and supporting services are summarized on a functional basis in the statement of activities. Expenses are directly charged to the appropriate activity, where feasible. The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, they may require allocation on a reasonable basis that is consistently applied. This basis included personnel cost allocations which are based on the estimates of time and effort.

Contributed Services

The value of contributed service of transit drivers is included in these statements. The value of contributed services of other volunteers is not reflected in these statements since there is no objective measurement available for such services.

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, and reported revenues and expenses.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Advertising
The Organization expenses advertising costs as incurred.

Risks and Uncertainties
On March 11, 2020, the World Health Organization declared the outbreak of the COVID-19 virus a global pandemic as it spread rapidly throughout the world and still continues to spread. The virus negatively impacted COAST's operations, such as lower ridership, a shortage of bus operators and a subsequent service suspension of some fixed bus routes. Management has evolved with the pandemic in an effort to support its employees and riders.

In an effort to counter the virus' negative impact on operations, COAST has received federal funding to support its operations during the pandemic.

COAST continues to closely monitor the situation. Depending on the severity and duration of the pandemic, COAST could continue to experience additional negative impacts to operations; however, the extent of the future impact cannot be reasonably estimated at this time.

NOTE 3: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available to meet cash needs for general expenditures within one year. The Organization's working capital and cash flows have variations during the year primarily due to the inconsistent collections of accounts receivable.

As part of the Organization's liquidity management plan, funds in excess of general requirements are invested in a money market account.

Financial assets at year-end:	2022	2021
Cash and equivalents	$ 1,975,763	$ 1,494,157
Accounts and grants receivable	671,237	608,543
Total	$ 2,647,000	$ 2,102,700

NOTE 4: CONCENTRATION OF CREDIT RISK

COAST maintains accounts with First Seacoast Bank and TD Bank that at times exceed the Federal Deposit Insurance Corporation (FDIC) limit of $250,000. At September 30, 2022, the bank balances for each institution totaled $1,170,812 and $308,782, respectively.

The majority of the funding for COAST is received directly from the Federal Government. Accounts receivable at September 30, 2022 includes $442,024 from the Federal Government and a total of $129,900 from the states of New Hampshire and Maine.

NOTE 5: STRUCTURES AND EQUIPMENT

Structures and equipment consist of the following components at September 30, 2022 and 2021.

	2022	2021
Structures, land and leasehold improvements	$ 1,576,603	$ 1,289,291
Equipment, vehicles and furniture	9,364,453	8,182,441
Amenities and miscellaneous	693,794	642,140
	11,634,850	10,113,872
Accumulated depreciation	(7,427,937)	(7,503,416)
	$ 4,206,913	$ 2,610,456

Included in these figures are three vehicles which are not currently used in operations by COAST. The vehicles are used by community agencies in the provision of transit services for the elderly and disabled. COAST retains the title to these vehicles and would take possession of the vehicles if these services were to cease. At September 30, 2022 and 2021, these vehicles are fully depreciated.

NOTE 6: REFUNDABLE ADVANCES

COAST recognizes conditional income from grants as services are provided and conditions are met. Funds received in advance are recorded as refundable advances.

NOTE 7: OPERATIONS

Transit operation expenditures are detailed in the Supplemental Data "Grant Expenditures - Operating Grants." Costs are recorded in accordance with the FTA as set forth in its National Transit Database Uniform System of Accounts. Reimbursement rates are 50%, 80% or 100%. Preventive maintenance and facility expenses are included in maintenance.

NOTE 8: PENSION PLAN

COAST has a SIMPLE pension plan. The organization matches employee contributions up to three percent of salaries. The cost for the years ended September 30, 2022 and 2021, respectively, were $46,148 and $41,631.

NOTE 9: CONTINGENT LIABILITIES

COAST receives money from the federal government under grants. Under the terms of these grants, COAST is required to use the money within the grant period for purposes specified in the grant proposals. If the expenditures of the grant were found not to be in compliance with the proposal, COAST might be required to repay the grantor's funds. The federal government also has an interest in equipment purchased with federal funds. Because specific amounts, if any, have not been determined by grantor agency audits as of September 30, 2022, no provision has been made for this contingency.

NOTE 10: COLLABORATION

During the year ended September 30, 2009, COAST and Stafford Network (a nonprofit organization) formed a working committee known as the Alliance for Community Transportation (ACT) for the purposes of establishing and advancing a transportation brokerage network in the area. COAST has agreed to receive grant funding and provide human resource and oversight of the Manager of Coordination Planning and Operations. COAST also provides dispatch and operational support. Expenditures for this project in the amount of $450,033, and related revenue of $496,212, are included in the financial statements for the year ended September 30, 2022.

NOTE 11: COMMITMENTS

Lease Commitment

For the year ended September 30, 2021, COAST was engaged in a tenancy-at-will agreement for the rental of its office facilities. COAST incurred net rent expense of $27,000 and was allotted contributions from the Lessor in the amount of $3,000. The lease also called for COAST to pay a pro rata share of the utilities and internal maintenance and repairs.

Starting October 1, 2021, COAST entered into a new three-year lease for its office facilities. The lease includes the right to terminate the lease without cause upon at least a ninety days' written notice to the Lessor. The market value of the leased space is $2,550 per month and the Lessor agrees to provide a $250 per month contribution towards the market value. COAST owes a net monthly payment of $2,300. COAST will continue to pay a pro rata share of utilities and internal maintenance and repairs. For the year ended September 30, 2022, COAST incurred net rent expense of $27,600 and was allotted $3,000 in contributions from the Lessor. COAST continues to pay a pro rata share of utilities and internal maintenance and repairs.

Future minimum lease payments for the subsequent fiscal year ends are as follows:

2023	$	30,600
2024		30,600
	$	61,200

Construction of New Facility Commitment

COAST is in the planning process of the construction of a new 48,000 square foot facility to house its transit operations and administrative offices. The estimated cost of the new facility is approximately $15,000,000. Funds for the project will come from a blend of sources, including up to $12,000,000 in Federal Transit Authority (FTA) capital grants, which will require $3,000,000 in matching funds. COAST is in the process of raising the matching funds.

For the fiscal year ended September 30, 2022, COAST has been awarded $449,600 in federal grants, of which COAST has drawn down $246,195, or 80% of its $307,744 in related expenditures.

NOTE 12: SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 24, 2022, which is the date the financial statements were available to be issued.

The COVID-19 virus is still present in the United States. Future potential impacts caused by the virus may include additional disruptions or restrictions on the COAST's ability to serve its riders; however, the related financial impact and duration cannot be reasonably estimated at this time.

SUPPLEMENTAL DATA

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION

SUPPLEMENTAL DATA

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Grant Expenditures - Operating Grants

	Transit	Maintenance	Total Operations	Administration & Fundraising	Total Expenses
Drivers' salaries	$ 1,294,000	$ -	$ 1,294,000	$ -	$ 1,294,000
Operations and administrative salaries	763,858	317,656	1,081,514	437,935	1,519,449
Payroll taxes	155,230	24,657	179,887	31,906	211,793
Benefits	525,412	112,190	637,602	150,895	788,497
Insurance and other fees	46,205	5,666	51,871	480,292	532,163
Advertising	6,279	-	6,279	134,013	140,292
Consulting services	3,090	-	3,090	43,385	46,475
Mechanical services	-	62,744	62,744	-	62,744
Other services	59,345	17,047	76,392	21,807	98,199
Facilities cleaning	-	17,261	17,261	-	17,261
Fuel/oil	539,166	-	539,166	-	539,166
Tires, parts and supplies	39,262	145,849	185,111	-	185,111
Occupancy	-	45,049	45,049	30,600	75,649
Dues and subscriptions	925	-	925	9,319	10,244
Travel and training	1,066	-	1,066	5,102	6,168
Telephone	14,863	1,239	16,102	6,013	22,115
Office supplies	30,596	130	30,726	11,411	42,137
Depreciation	773,276	12,950	786,226	2,003	788,229
Total Expenditures	$ 4,252,573	$ 762,438	$ 5,015,011	$ 1,364,681	$ 6,379,692

Federal Match	
NH-2020-002	$ 694,604
NH-2020-005	1,848,556
NH-2021-012	1,083,097
NH-2021-012	665,682
Total Match	$ 4,291,939

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION

SUPPLEMENTAL DATA

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Grant Expenditures - Other Grants

	ACT Regional Coordination	Financial & Strategic Planning	Total Operations
Administrative Expenditures			
Salaries	$ -	$ 10,761	$ 10,761
Payroll taxes	-	891	891
Consulting services	-	2,879	2,879
Program Expenditures			
Salaries	199,714	-	199,714
Payroll taxes	14,966	-	14,966
Benefits	60,459	-	60,459
Advertising	1,241	-	1,241
Other services - providers	161,507	-	161,507
Occupancy	12,146	-	12,146
Total Expenditures	$ 450,033	$ 14,531	$ 464,564

Federal Match	
NH-2020-002	$ 11,625
	11,625
Pass-Through State of New Hampshire	
NH-1385-2019	451,228
Total Match	$ 462,853

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION

SUPPLEMENTAL DATA

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Grant Expenditures - Capital Grants

Capital Expenditures		
Structures and improvements	$	307,744
Equipment		2,071,246
Software		55,972
Total Expenditures	$	2,434,962

Federal Match		
NH-2020-002	$	1,532,156
NH-2021-012		119,342
NH-2022-016		246,195
Total Match	$	1,897,693

See Notes to Financial Statements

COAST BOARD OF DIRECTORS CONTACT INFORMATION - As of October 1, 2022

EXECUTIVE COMMITTEE			
Name, Title, Contact Information	Representing	Town of Residency	Member Since
DENNIS SHANAHAN, Chair City Councilor, City of Dover	City of Dover	Dover, NH	2018
MICHAEL SCALA, Vice Chair Director of Economic Development	City of Rochester	Rochester, NH	2020
SCOTT BOGLE, Treasurer Senior Transportation Planner, RPC	Rockingham Planning Commission	Durham, NH	2001
MARGARET JOYCE, Secretary President, Gtr Dover Chamber of Commerce	Area Chamber of Commerce	Nottingham, NH	2020
DAVE SANDMANN, Past Chair At-Large Member	At-Large	Greenland, NH	2011

BOARD OF DIRECTORS			
Name, Title, Contact Information	Representing	Town of Residency	Member Since
SÖNKE DORNBLUT Newmarket Resident	Town of Newmarket	Newmarket, NH	2021
BENJAMIN FLETCHER Director of Parking	City of Portsmouth	North Hampton, NH	2021
ROBERT GIBSON City Councilor	City of Somersworth	Somersworth, NH	2022
LAUREN HALEY Social Worker	At-Large	Rochester, NH	2021
DENIS HEBERT Planning Board Chair	Town of Newington	Newington, NH	2016
COLIN LENTZ Transportation Planner, SRPC	Strafford Regional Planning Commission	Rochester, NH	2014
KRISTEN MURPHY Conservation & Sustainability Planner	Town of Exeter	Dover, NH	2022
NICK TAYLOR Executive Director	Workforce Housing Coalition of the Greater Seacoast	Raymond, NH	2022
SHELLEY WINTERS *(ex-officio)* Public Transportation Administrator	NH DOT Bureau of Rails and Transit	Concord, NH	2013
THOMAS WRIGHT Chair, Berwick Selectmen	Town of Berwick	Berwick, ME	2018

ALTERNATES TO THE BOARD OF DIRECTORS			
Name, Title, Contact Information	Representing	Town of Residency	Member Since
KENDRA AMARAL Town Manager	Town of Kittery	Kittery, ME	2020
DONNA BENTON Assistant City Planner	City of Dover	Raymond, NH	2015
FRED BUTLER Public Transportation Administrator	NH DOT Bureau of Rails and Transit	Gilford, NH	2021
BLAINE COX City Manager	City of Rochester	Lee, NH	2018
JEN CZYSZ Executive Director	Strafford Regional Planning Commission	Concord, NH	2018
RUSSELL DEAN Town Manager	Town of Exeter	Exeter, NH	2018
CAROL GULLA Executive Director, TASC	At-Large	Newmarket, NH	2017
JOANN NEUMANN Chief Community Development Officer	Families First Health & Support Center	Portsmouth, NH	2022
TIM ROACHE Executive Director	Rockingham Planning Commission	Stratham, NH	2018
PETER STITH Principal Planner	City of Portsmouth	Kittery Point, ME	2021

#13 - Key Personnel

Key Project Personnel and Salaries

Jeff Donald, $74,243.24 budgeted for SFY24, $$76,470.54 budgeted for SFY23

JEFF DONALD

PROFESSIONAL EXPERIENCE

COAST, Dover, NH 2013 – Present
Regional Mobility Manager

- Manage TripLink, a regional call center that handles ride requests from seniors and individuals with disabilities on behalf of ACT, COAST, Ready Rides, Rockingham Nutrition & Meals on Wheels, and the Community Action Partnership of Strafford County. Recruit additional partner agencies to reduce overhead costs and provide seamless service for transportation users. Develop business rules and policies for new partners. TripLink's service partners provided over 27,000 rides in FY20.
- Provide staff support for the multi-agency Regional Coordination Council for Community Transportation for Southeastern NH (Alliance for Community Transportation), including setting the agenda and moderating council discussions. Regional Coordination Councils around the state work to improve their regions' transportation networks by helping transportation providers coordinate and collaborate. Our region's work if often highlighted for the success of TripLink, a regional transportation call center.
- Manage a $500,000 budget, including applying for federal grants. Apply for philanthropic, municipal, and county grants and develop other income streams to serve as local match to Federal Transit Administration grants.
- Leader in statewide work on transportation coordination, currently chairing the State Coordinating Council for Community Transportation's Regional Mobility Manager subcommittee, serving on the NH Alliance for Healthy Aging's Transportation Workgroup, launching a volunteer driver program networking group, and sitting on the Endowment for Health's Advisory Council. The Endowment for Health is a statewide, private, nonprofit foundation dedicated to improving the health of New Hampshire's people, especially those who are vulnerable and underserved.
- Provide travel training for seniors and individuals with disabilities to reduce barriers to accessing the fixed route bus system and demand response services.

COAST, Dover, NH 2011 – 2013
Assistant Manager of Coordination

- Worked with the Manager of Coordination as staff support for ACT, the Regional Coordination Council for Community Transportation for Southeastern NH, comprising many of the region's community transportation providers, social service agencies, and community health centers, and covering 38 communities.
- Fostered the development of volunteer driver programs throughout the region by providing technical assistance and staff support to grassroots supporters, including municipal staff, faith communities, and active communities. One such group, Ready Rides, began providing transportation services in February 2013.
- Updated service gap analysis of all 38 municipalities' transportation resources.
- Recruited riders and volunteer drivers for COAST's North Bus, a wheelchair accessible minibus providing access to grocery stores, pharmacies, and shopping to rural towns north of Rochester.

STOUT OAK FARM, Brentwood, NH 2010 – Present
Co-Owner

- Co-owner of an organic vegetable farm that distributes its produce through a CSA, a farm store, farmers' market, and sales to local restaurants and homes via the Three River Farmers Alliance.
- Assist farm manager in capital and marketing planning and decision-making.
- Management of mini-orchard and land stewardship.

NH CENTER FOR NONPROFITS, Concord, NH 2010 – 2011
Program Coordinator

- Successfully coordinated approximately 70 workshops and 4 conferences. This included the 3-day New Hampshire Grants Institute and an annual Leadership Summit.
- Assisted the IT Director in improving the accuracy, reliability, and functionality of the primary database in which all pertinent information was held. This improved data entry time and decreased errors.
- Drafted press releases and promotional emails to drive event attendance.

VOLUNTEER EXPERIENCE

RACE AND EQUITY IN NH SERIES 2020 – present
Government Workgroup Member

- Serve on the Government Workgroup to help identify objectives for action plans to impact race and equity statewide.

ENDOWMENT FOR HEALTH, Concord, NH 2019 – present
Advisory Council Member

- Represent Strafford County on the Advisory Council to provide input on existing service needs and community issues.

CONSERVATION COMMISSION, Brentwood, NH 2013 – 2109
Member, Chair

- Represented the interests of local agriculture and conservation landowners on the Brentwood Conservation Commission.
- Helped determine if the town should issue wetland permits and how funding should be spent on conservation projects.
- Began serving as Chair of the Conservation Commission as of April 2017.

SEACOAST EAT LOCAL, Newington, NH 2006 – 2012
Secretary, Board of Directors

- Served on the board of a mostly volunteer organization, helping to publish *Seacoast Harvest*, volunteering at the winter farmers' markets, and working collaboratively with similar organizations.
- Participated in fundraising, strategic planning, and was a founding board member.

EDUCATION

University of New Hampshire, Durham, NH

Master of Public Administration
Recognition received: Outstanding Part-Time M.P.A. Student, 2007
Internship: Rockingham Planning Commission

B.A., French, minor in Political Science

PROFESSIONAL DEVELOPMENT

Strengthening Your Facilitation Skills Workshop, UNH Cooperative Extension, 2017
Introduction to Basic Project Management, UNH Professional Development & Training, 2016
Certified Community Transit Manager, 2014
Intro to Travel Training, 2014
Community Transportation Association of America Conference, 2012 – 2014, 2016, 2018
Volunteer Management Training Series (VMTS), Points of Light Institute, 2012
New England Grassroots Environment Fund RootSkills - Group Skills & Development, 2011
NH Grants Institute, 2009
New England Grassroots Environment Fund Retreat - Grants and Donor Fundraising Workshop, 2008