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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 Nashua Regional Planning Commission, (Vendor 154661), Merrimack, New Hampshire, for an amount not to exceed \$464,600 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.

	<u>FY 2024</u>	<u>FY 2025</u>
04-96-96-964010-2916		
Public Transportation		
072-500575 Grants to Non-Profits-Federal	\$232,300	\$232,300

EXPLANATION

Nashua Regional Planning Commission (NRPC) 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 \$464,600 to provide transportation services in the Region 7 Nashua Regional 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.

NRPC 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 7 Nashua Regional Coordinating Council.

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

NRPC, in conjunction with its regional partners as applicable, will provide the required non-federal matching funds. 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, P.E.
Commissioner

Attachments

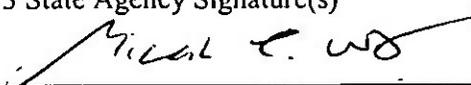
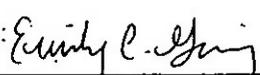
Subject: SFY 2024 - 2025 FTA Section 5310 RCC Region 7

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 Nashua Regional Planning Commission		1.4. Grantee Address 30 Temple St. #310, Nashua, NH 03060-3483	
1.5 Grantee Phone # 603-417-6570 x 6564	1.6. Account Number 04-96-96-964010-2916-072 -500575	1.7. Completion Date June 30, 2025	1.8. Grant Limitation \$ 464,600
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 Jay Minkarah, 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:  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").

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.

EFFECTIVE DATE; COMPLETION OF PROJECT.

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").

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").

GRANT AMOUNT; LIMITATION ON AMOUNT; VOUCHERS; PAYMENT.

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

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

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.

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. 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.

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.

RECORDS and ACCOUNTS.

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.

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

PERSONNEL.

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.

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.

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.

DATA; RETENTION OF DATA; ACCESS.

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.

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.

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

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.

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.

EVENT OF DEFAULT; REMEDIES.

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

- 11.1.1 Failure to perform the Project satisfactorily or on schedule; or
- 11.1.2 Failure to submit any report required hereunder; or
- 11.1.3 Failure to maintain, or permit access to, the records required hereunder; or
- 11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

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

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

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

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

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

TERMINATION.

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

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

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

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

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

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

4. **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.

5. **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.

6. **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.

7. **INSURANCE.**

7.1 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:

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

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

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

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

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

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

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

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

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

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

**NASHUA REGIONAL PLANNING COMMISSION
EXHIBITS TO CONTRACT**

EXHIBIT A Special Provisions

EXHIBIT B Scope of Services

EXHIBIT C Budget

Certificate of Good Standing Exemption

Certificate of Corporate Vote

Certificate of Insurance

FTA Certifications and Assurances

FTA Master Agreement

2 CFR Part 200

FTA Section 5310

Social Service Documents to Include:

501 (c)

Financial Report

Board of Directors

Key Personnel and Salaries

Resumes

**Nashua Regional Planning Commission
EXHIBIT A
SPECIAL PROVISIONS**

- A.1. Amend 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,

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.

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:

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.

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

1. The Grantee, Nashua Regional Planning Commission, (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 7 Nashua for FTA Section 5310 RCC funds to provide accessible transportation services to seniors and individuals with disabilities in cooperation with the Region 7 Nashua RCC. This project is for the 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.

**NASHUA REGIONAL PLANNING COMMISSION
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 cost. Federal (FTA) Funds are granted as follows:

	SFY 2024	SFY 2025
FTA Section 5310		
Contracted Services	\$167,500	\$167,500
Mobility Management Activities	\$14,800	\$14,800
Regional Mobility Manager Position	\$50,000	\$50,000
Total FTA Section 5310 Funds	\$232,300	\$232,300
Total Two-Year Grant Funds	\$464,600	

- a. Funds are contingent upon Federal and State appropriations.

- II. 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.
- III. 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.
- IV. Mobility management costs shall be itemized and include such information as required to support the request.
- V. The Grantee will verify that reimbursement is for non-Medicaid-eligible trips only.
- VI. 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.
- VII. 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.

ATTACHMENT #15

Certificate of Good Standing

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

TITLE III
TOWNS, CITIES, VILLAGE DISTRICTS, AND
UNINCORPORATED PLACES

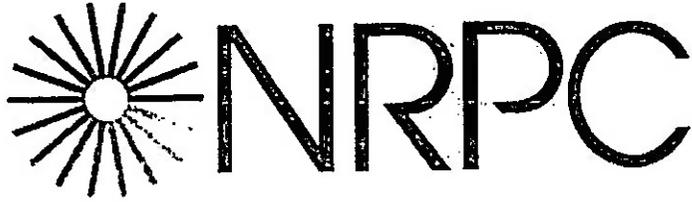
CHAPTER 36
REGIONAL PLANNING COMMISSIONS

Regional Planning Commissions

Section 36:49-a

36:49-a Status as a Political Subdivision. – Regional planning commissions are political subdivisions of the state. However, regional planning commissions have only that power and authority expressly provided for in RSA 36.

Source. 2000, 200:6, eff. July 29, 2000.



Certificate of Authority

I, Tim Tenhave, Chair, of the Nashua Regional Planning Commission (NRPC), Nashua, New Hampshire, do hereby certify that:

- 1. At the June 15, 2022 meeting, the NRPC voted to authorize the Executive Director to apply for, accept and expend money from the State, Federal, or other governmental or private sources, which becomes available during the fiscal year 2023. The Commission further authorized the Executive Director to execute any documents which may be necessary for grant contracts.
2. This authorization has not been revoked, annulled, or amended in any manner whatsoever and remains in full force and effect as of the date hereof.
3. The following person has been appointed to and now remains in the office indicated in 1 and 2 above: Jay Minkarah, Executive Director

IN WITNESS THEREOF, I have hereunto set my hand as the Chair of the NRPC in Nashua, New Hampshire, on this 20th day of April, 2023.

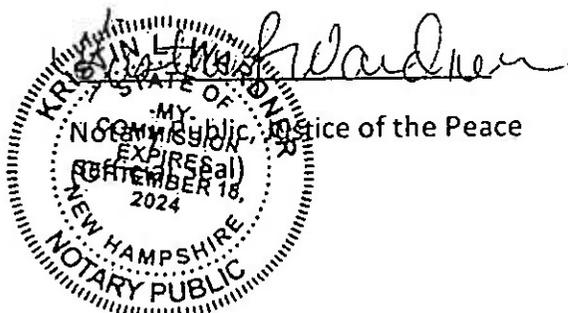
[Handwritten signature of Tim Tenhave]

Title: NRPC Chair

State of New Hampshire / County of Hillsborough

On this the 20th day of April, 2023, before me, Kristin L. Wardner, personally appears Jay Minkarah Tim Tenhave, who acknowledged him to be the Chair of the NRPC, being authorized so to do, execute the foregoing instrument for the purpose therein contained.

IN WITNESS THEREOF, I hereunto set my hand and seal.



9/18/2024

My Commission Expires



CERTIFICATE OF COVERAGE

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

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

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

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

Participating Member:	Member Number:	Company Affording Coverage:
Nashua Regional Planning Commission 30 Temple Street Suite 310 Nashua, NH 03060	519	NH Public Risk Management Exchange - Primex ³ Bow Brook Place 46 Donovan Street Concord, NH 03301-2624

Type of Coverage	Effective Date (mm/dd/yyyy)	Expiration Date (mm/dd/yyyy)	Limits - NH Statutory, Limits May Apply, If Not
<input type="checkbox"/> General Liability (Occurrence Form) <input type="checkbox"/> Professional Liability (describe) <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence			Each Occurrence General Aggregate Fire Damage (Any one fire) Med Exp (Any one person)
<input type="checkbox"/> Automobile Liability Deductible Comp and Coll: <input type="checkbox"/> Any auto			Combined Single Limit (Each Accident) Aggregate
<input checked="" type="checkbox"/> Workers' Compensation & Employers' Liability	7/1/2022	7/1/2023	<input checked="" type="checkbox"/> Statutory Each Accident \$2,000,000 Disease - Each Employee \$2,000,000 Disease - Policy Limit
<input type="checkbox"/> Property (Special Risk includes Fire and Theft)			Blanket Limit, Replacement Cost (unless otherwise stated)

Description: Proof of Primex Member coverage only.

CERTIFICATE HOLDER:	Additional Covered Party	Loss Payee	Primex ³ - NH Public Risk Management Exchange
			By: <i>Mary Beth Purcell</i>
			Date: 10/13/2022 mpurcell@nhprimex.org
State of New Hampshire Department of Transportation 7 Hazen Dr Concord, NH 03301			Please direct inquires to: Primex ³ Claims/Coverage Services 603-225-2841 phone 603-228-3833 fax



CERTIFICATE OF COVERAGE

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

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

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

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

Participating Member: Nashua Regional Planning Commission 30 Temple Street Suite 310 Nashua, NH 03060	Member Number: 519	Company Affording Coverage: NH Public Risk Management Exchange - Primex ³ Bow Brook Place 46 Donovan Street Concord, NH 03301-2624
--	------------------------------	--

Type of Coverage	Effective Date (mm/dd/yyyy)	Expiration Date (mm/dd/yyyy)	Limits - NH Statutory Limits May Apply
<input checked="" type="checkbox"/> General Liability (Occurrence Form) Professional Liability (describe) <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence	7/1/2022	7/1/2023	Each Occurrence \$ 1,000,000
			General Aggregate \$ 2,000,000
			Fire Damage (Any one fire)
			Med Exp (Any one person)
<input type="checkbox"/> Automobile Liability Deductible Comp and Coll: <input type="checkbox"/> Any auto			Combined Single Limit (Each Accident) Aggregate
<input type="checkbox"/> Workers' Compensation & Employers' Liability			<input type="checkbox"/> Statutory
			Each Accident
			Disease - Each Employee
			Disease - Policy Limit
<input type="checkbox"/> Property (Special Risk Includes Fire and Theft)			Blanket Limit, Replacement Cost (unless otherwise stated)

Description: In regard to the Grant. The certificate holder is named as Additional Covered Party, but only to the extent liability is based solely on the negligence or wrongful acts of the member, its employees, agents, officials or volunteers. This coverage does not extend to others. Any liability resulting from the negligence or wrongful acts of the Additional Covered Party, or their employees, agents, contractors, members, officers, directors or affiliates is not covered. Pollution and hazardous waste related liabilities, expenses and claims are excluded from coverage in the coverage document.

CERTIFICATE HOLDER:	<input checked="" type="checkbox"/>	Additional Covered Party	<input type="checkbox"/>	Loss Payee	Primex ³ - NH Public Risk Management Exchange By: <i>Mary Beth Purcell</i> Date: 10/13/2022 mpurcell@nhprimex.org Please direct inquires to: Primex ³ Claims/Coverage Services 603-225-2841 phone 603-228-3833 fax
State of New Hampshire Department of Transportation Hazen Dr Concord, NH 03301					

FEDERAL FISCAL YEAR 2023 CERTIFICATIONS AND ASSURANCES FOR FTA ASSISTANCE PROGRAMS

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

Name of Applicant: Nashua Regional Planning Commission

The Applicant certifies to the applicable provisions of all categories: (check here) X

Or,

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

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

- 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

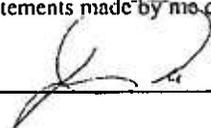
Name of the Applicant: Nashua Regional Planning Commission

BY SIGNING BELOW, on behalf of the Applicant, I declare that it has duly authorized me to make these Certifications and Assurances and bind its compliance. Thus, it agrees to comply with all federal laws, regulations, and requirements, follow applicable federal guidance, and comply with the Certifications and Assurances as indicated on the foregoing page applicable to each application its Authorized Representative makes to the Federal Transit Administration (FTA) in 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: 2/6/2023

Name Jay Minkarah, Executive Director _____ Authorized Representative of Applicant

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.

Nashua Regional Planning Commission

Name of Agency

June 17, 2022

Date

Jay Minkarah

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: Nashua Regional Planning Commission

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

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

Amount: \$464,600

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: *Nashua Regional Planning Commission*

Subrecipient/Contractor SAM.GOV I.D.: W9KWU1L2X4L1

Name of authorizing subrecipient/contracting official: Jay Minkarah

Title of authorizing subrecipient/contracting official: Executive Director

Federal Clauses: N/A

Master Agreement/Certifications and Assurances: Yes

Subrecipient/Contractor Federal indirect cost rate: 125%

(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: \$464,600

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

For FFY: 2024 Section: 5310 RCC Amount: \$464,600

Pass-through requirements:

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

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

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

Date: 4/20/23

Name of authorizing subrecipient/contracting official: Jay Minkarah

Title of authorizing subrecipient/contracting official: Executive Director

Signature of authorizing subrecipient/contracting official:  _____

NASHUA REGIONAL PLANNING COMMISSION

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2021**

NASHUA REGIONAL PLANNING COMMISSION
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

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PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Nashua Regional Planning Commission as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and aggregate remaining fund information of the Nashua Regional Planning Commission as of June 30, 2021, and the respective changes in financial position and, the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Management's Discussion and Analysis – Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental

*Nashua Regional Planning Commission
Independent Auditor's Report*

Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

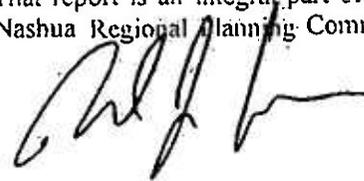
Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

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

The Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2022 on our consideration of the Nashua Regional Planning Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Nashua Regional Planning Commission's internal control over financial reporting and compliance.



March 29, 2022

PLODZIK & SANDERSON
Professional Association

BASIC FINANCIAL STATEMENTS

EXHIBIT A
NASHUA REGIONAL PLANNING COMMISSION
Statement of Net Position
June 30, 2021

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 455,039
Investments	274,538
Intergovernmental receivable	222,481
Prepaid items	24,724
Tax deeded property, subject to resale	8,535
Capital assets:	
Other capital assets, net of depreciation	3,382
Total assets	988,699
LIABILITIES	
Accounts payable	118,724
Accrued salaries and benefits	42,446
Long-term liabilities:	
Due within one year	2,392
Due in more than one year	41,559
Total liabilities	205,121
NET POSITION	
Net investment in capital assets	3,382
Unrestricted	780,196
Total net position	\$ 783,578

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

EXHIBIT B
NASHUA REGIONAL PLANNING COMMISSION
Statement of Activities
For the Fiscal Year Ended June 30, 2021

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Change In Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
General government	<u>\$ 1,736,274</u>	<u>\$ 24,509</u>	<u>\$ 1,562,444</u>	<u>\$ (149,321)</u>
General revenues:				
Local dues				198,587
Unrestricted investment earnings				2,940
Miscellaneous				2,267
Total general revenues				<u>203,794</u>
Change in net position				54,473
Net position, beginning				729,105
Net position, ending				<u>\$ 783,578</u>

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

EXHIBIT C-1
NASHUA REGIONAL PLANNING COMMISSION
Governmental Fund
Balance Sheet
June 30, 2021

	General Fund
ASSETS	
Cash and cash equivalents	\$ 455,039
Investments	274,538
Intergovernmental receivable	222,481
Prepaid items	24,724
Other assets	8,535
Total assets	\$ 985,317
LIABILITIES	
Accounts payable	\$ 118,724
Accrued salaries and benefits	42,446
Total liabilities	161,170
FUND BALANCES	
Nonspendable	24,724
Unassigned	799,423
Total fund balances	824,147
Total liabilities and fund balances	\$ 985,317

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

EXHIBIT C-2
NASHUA REGIONAL PLANNING COMMISSION
Reconciliation of the Balance Sheet - Governmental Fund to the Statement of Net Position
June 30, 2021

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

Total fund balances of governmental funds (Exhibit C-1)		\$ 824,147
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental fund.		
Cost	\$ 41,250	
Less accumulated depreciation	<u>(37,868)</u>	
		3,382
Long-term liabilities are not due and payable in the current period; therefore, are not reported in the governmental fund.		
Compensated absences		<u>(43,951)</u>
Net position of governmental activities (Exhibit A)		<u>\$ 783,578</u>

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

EXHIBIT C-3
NASHUA REGIONAL PLANNING COMMISSION
Governmental Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2021

	General Fund
REVENUES	
Local dues	\$ 198,587
Intergovernmental	1,313,947
Management fee revenue	273,006
Investment income	2,940
Miscellaneous	2,267
Total revenues	1,790,747
EXPENDITURES	
Current:	
General government	
Salaries and wages	743,438
Employee benefits and taxes	152,355
Technical services	578,409
Equipment, rentals, maintenance, and support	25,510
Dues and subscriptions	22,872
Insurance	10,866
Internet and telephone	8,982
Legal and professional services	24,714
Office expense	27,572
Postage	890
Printing and reproduction	6,650
Rent and CAM	90,324
Marketing	1,280
Seminars	6,393
Travel	2,046
Utilities	9,676
Miscellaneous	14,654
Total expenditures	1,726,631
Net change in fund balances	64,116
Fund balances, beginning	760,031
Fund balances, ending	\$ 824,147

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

EXHIBIT C-4
NASHUA REGIONAL PLANNING COMMISSION
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Fund to the Statement of Activities
For the Fiscal Year Ended June 30, 2021

Net change in fund balances of the governmental fund (Exhibit C-3)	\$ 64,116
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets.	
Depreciation expense	(2,715)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in the governmental fund.	
Increase in compensated absences payable	<u>(6,928)</u>
Changes in net position of governmental activities (Exhibit B)	<u>\$ 54,473</u>

EXHIBIT D
NASHUA REGIONAL PLANNING COMMISSION
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2021

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Local dues	\$ 163,000	\$ 198,587	\$ 35,587
Intergovernmental	1,289,305	1,313,947	24,642
Management fee revenue	216,605	273,006	56,401
Investment income	4,000	2,940	(1,060)
Miscellaneous	2,000	2,267	267
Total revenues	<u>1,674,910</u>	<u>1,790,747</u>	<u>115,837</u>
EXPENDITURES			
Current:			
General government			
Salaries and wages	723,545	743,438	(19,893)
Employee benefits and taxes	163,204	152,355	10,849
Technical services	515,440	578,409	(62,969)
Equipment, rentals, maintenance, and support	30,400	25,510	4,890
Dues and subscriptions	7,410	22,872	(15,462)
Insurance	11,870	10,866	1,004
Internet and telephone	8,400	8,982	(582)
Legal and professional services	25,680	24,714	966
Office expense	14,852	27,572	(12,720)
Postage	1,800	890	910
Printing and reproduction	6,650	6,650	-
Rent and CAM	89,375	90,324	(949)
Marketing	2,500	1,280	1,220
Seminars	13,390	6,393	6,997
Travel	11,800	2,046	9,754
Utilities	10,600	9,676	924
Miscellaneous	14,979	14,654	325
Reserve fund	23,015	-	23,015
Total expenditures	<u>1,674,910</u>	<u>1,726,631</u>	<u>(51,721)</u>
Net change in fund balances	<u>\$ -</u>	64,116	<u>\$ 64,116</u>
Increase in nonspendable fund balance		(1,802)	
Unassigned fund balance, beginning, as restated (see Note 16)		737,108	
Unassigned fund balance, ending		<u>\$ 799,422</u>	

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

EXHIBIT E-1
NASHUA REGIONAL PLANNING COMMISSION
Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2021

	<u>Custodial Fund</u>
ASSETS	
Cash and cash equivalents	<u>\$ 146,914</u>
LIABILITIES	
Due to other governments	<u>28,251</u>
NET POSITION	
Restricted	<u>\$ 118,663</u>

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

EXHIBIT E-2
NASHUA REGIONAL PLANNING COMMISSION
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2021

	Custodial Fund
ADDITIONS	
Miscellaneous revenue	\$ 52,914
DEDUCTIONS	
Benefits paid	<u>37,591</u>
Net increase in fiduciary net position	15,323
Net position, beginning, as restated (see Note 16)	103,340
Net position, ending	<u><u>\$ 118,663</u></u>

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

*NASHUA REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2021*

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*NASHUA REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2021*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

1-A Reporting Entity

The Nashua Regional Planning Commission is a special-purpose public agency, established pursuant to New Hampshire RSA 36:45-53, governed by a member appointed Board of Commissioners. Its purposes is to provide regional planning services in order to prepare and maintain a coordinated plan for development of the region (taking into account present and future needs) with a view toward encouraging the most appropriate use of land, and to provide technical planning assistance to local governments.

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

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

1-B Basis of Accounting and Measurement Focus

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

Government-wide Financial Statements – The Commission's government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental activities for the Commission accompanied by a total column. Fiduciary activities of the Commission are not included in these statements.

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

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

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Commission generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement based grants, which use a period of one year.

NASHUA REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

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

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

The Commission reports the following major governmental fund:

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

Fiduciary Fund Financial Statements – Include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The Commission’s fiduciary fund is a custodial funds, which is custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The fund is accounted for on a spending or “economic resources” measurement focus and the accrual basis of accounting.

The Commission also reports the following fiduciary fund:

Custodial Fund – are custodial in nature and do not involve the measurement of operating results. A custodial fund is used to account for assets held on behalf of outside parties, including other governments.

1-C Cash and Cash Equivalents

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

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-D Investments

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Commission to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Commission. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Fair Value Measurements of Investments – In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, except for investments measured using net asset value (NAV) as a practical expedient to estimate fair value, the Commission categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP.

*NASHUA REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2021*

The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

Level 1 – Inputs reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Commission has the ability to access at the measurement date. Directly held marketable equity securities would be examples of Level 1 investments.

Level 2 – Inputs are other than quoted prices that are observable for the assets or liabilities, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held fixed income securities are categorized in Level 2.

Level 3 – Inputs are significant unobservable inputs.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, is the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the Commission and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1. Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

In determining fair value, the Commission utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible.

1-E Receivables

Receivables recorded in the financial statements represent amounts due to the Commission at June 30. They are aggregated into an intergovernmental receivable line.

1-F Prepaid Items

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

1-G Capital Assets

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

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

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

1-H Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2021.

NASHUA REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

1-I Long-term Obligations

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

1-J Compensated Absences

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

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

1-K Net Position/Fund Balances

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

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

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

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

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

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

Committed – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Commission Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

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

Unassigned – Amounts that are available for any purpose. Positive amounts are reported only in the general fund.

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

1-L Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date

NASHUA REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include assessing the collectability of accounts receivable and the useful lives of capital assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

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

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

At June 30, 2021, the reported amount of the Commission's deposits was \$601,953 and the bank balance was \$629,039. Of the bank balance \$624,183 was covered by federal depository insurance or by collateral held by the Bank of New York in the Commission's name, and \$5,457 was uninsured and uncollateralized. Petty cash totaled \$200.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 455,039
Cash per Statement of Net Position - Fiduciary Fund (Exhibit E-1)	146,914
Total cash and cash equivalents	\$ 601,953

NOTE 4 – INVESTMENTS

Note 1-D describes statutory requirements covering the investment of the Commission funds. The Commission holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Commission's mission, the Commission determines that the disclosures related to these investments only need to be disaggregated by major type. The Commission has two investments, a \$208,262 certificate of deposit (1-year original maturity) as well as another certificate of deposit in the amount of \$66,276 (19-month original maturity). These investments fall outside the fair value hierarchy as the value of the investment is a practical expedient and not part of the proxy for fair market value. Total investment on June 30, 2021, is \$274,538.

NOTE 5 – INTERGOVERNMENTAL RECEIVABLES

Receivables of \$222,481 at June 30, 2021, consisted of intergovernmental amounts arising from grants. Receivables are recorded on the Commission's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

NOTE 6 – PREPAID ITEMS

Prepaid items at June 30, 2021 consisted of the following:

GIS	\$ 9,750
Rent and utilities	8,570
Insurance	776
Dues & subs	2,364
IT services	431
Office expense	2,582
Equipment maintenance	251
Total	\$ 24,724

NASHUA REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 is as follows:

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Being depreciated:				
Vehicles	\$ 21,828	\$ -	\$ -	\$ 21,828
Equipment	19,422	-	-	19,422
Total all capital assets	<u>41,250</u>	<u>-</u>	<u>-</u>	<u>41,250</u>
Less accumulated depreciation:				
Vehicles	(21,828)	-	-	(21,828)
Equipment	(13,325)	(2,715)	-	(16,040)
Total accumulated depreciation	<u>(35,153)</u>	<u>(2,715)</u>	<u>-</u>	<u>(37,868)</u>
Net book value, all governmental activities capital assets	<u>\$ 6,097</u>	<u>\$ (2,715)</u>	<u>\$ -</u>	<u>\$ 3,382</u>

Depreciation expense of \$2,715 was charged to governmental activities general government function based on their usage of the related assets.

NOTE 8 – ACCRUED LIABILITIES

Accrued liabilities of \$42,446 reported at June 30, 2021 were for salary and employee benefits.

NOTE 9 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of \$28,251 reported in the custodial fund at June 30, 2021 consist of Amounts owed to the Stormwater Commission.

NOTE 10 – OPERATING LEASE OBLIGATIONS

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

Fiscal Year Ending June 30,	Principal
2022	\$ 98,151
2023	95,588
2024	97,955
2025	100,815
2026-2030	403,260
Totals	<u>\$ 795,769</u>

Lease payments were \$94,798 for the year ended June 30, 2021 \$5,423 related to the copy machine and \$89,375 related to office space rent.

NOTE 11 – LINE OF CREDIT

The Commission has available a revolving line of credit with a bank for \$75,000. The unpaid principal balance under the line is secured by a first lien on all corporate assets of the Commission and shall bear interest at a fluctuating rate equal to the Wall Street Journal Prime Rate plus 1 % adjusted daily. Interest payments are due monthly, and any principal outstanding is payable on demand. There were no draws or payments associated with this loan during the fiscal year and no balance was outstanding at June 30, 2021.

NASHUA REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

NOTE 12 – LONG-TERM LIABILITIES

Changes in the Commission's long-term liabilities consisted of the following for the year ended June 30, 2021:

	Balance July 1, 2020	Additions	Balance June 30, 2021	Due Within One Year	Due in More Than One Year
Compensated absences	\$ 37,023	\$ 6,928	\$ 43,951	\$ 2,392	\$ 41,559

NOTE 13 – SUPPLEMENTAL RETIREMENT PLAN

Employees employed by the Commission are eligible to participate in a defined contribution pension plan administered by ICMA Retirement Corporation. Participation begins after the completion of one year of service with the Commission. Employees may make voluntary contributions to the plan, which are matched by the Commission in an amount up to five percent (5%) based on years of service for each employee. The Commission made contributions of \$24,033 for the year ended June 30, 2021.

Employees employed by the Commission are eligible to participate in a Section 457 deferred compensation plan administered by ICMA Retirement Corporation. Participation begins after completion of one year of service with the Commission. Employees may make voluntary contributions to the plan of no more than \$5,000 annually; employees 50 or older may contribution an additional \$1,000 annually. The Commission made no contributions for the year ended June 30, 2021.

NOTE 14 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUND NET POSITION

Governmental and business-type activities and fiduciary fund net position reported on the government-wide Statement of Net Position at June 30, 2021 include the following:

	Governmental Activities	Fiduciary Fund
Net investment in capital assets:		
Total net investment in capital assets	\$ 3,382	\$ -
Restricted net position:		
Individuals, organizations, and other governments	-	118,663
Unrestricted	780,196	-
Total net position	<u>\$ 783,578</u>	<u>\$ 118,663</u>

NOTE 15 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2021 include the following:

	General Fund
Nonspendable:	
Prepaid items	\$ 24,724
Unassigned	799,423
Total governmental fund balances	<u>\$ 824,147</u>

NOTE 16 – PRIOR PERIOD ADJUSTMENTS

Net position at July 1, 2020 was restated to give retroactive effect to the following prior period adjustments:

	General Fund Unassigned Fund Balance	Custodial Fund
To restate liability balance	\$ 37,022	\$ -
To restate for custodial funds	-	103,340
Fund Balance/Net position, as previously reported	700,086	-
Fund Balance/Net position, as restated	<u>\$ 737,108</u>	<u>\$ 103,340</u>

NASHUA REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

NOTE 17 – RISK MANAGEMENT

The Commission is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2021, the Commission was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2020 to June 30, 2021 by Primex³, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2020-21 the Commission paid \$7,151 and \$1,744 respectively, to Primex for property, liability, and worker's compensation. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

The Commission continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 18 – CAFETERIA BENEFIT PLAN

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

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

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

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

NOTE 19 – CONTINGENT LIABILITIES

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

NOTE 20 – CONCENTRATION OF RISK

A material percentage of revenue is dependent upon government sources, the loss of which would have a materially adverse effect on the Commission. During the year ended June 30, 2020, funding from the New Hampshire Department of Transportation account for fifty-five percent (56%) of total revenue and seventy-two percent (72%) of total receivables.

NASHUA REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

NOTE 21 – TRANSACTIONS WITH NASHUA REGIONAL SOLID WASTE MANAGEMENT DISTRICT

The Commission provides administrative services to Nashua Regional Solid Waste Management District in the form of accounting, planning, coordinating, paying of bills, and educating member municipalities about its waste removal activities. During the year ended June 30, 2021, such services totaled \$60,014.

NOTE 22 – COVID-19

As a result of the spread of COVID-19, Coronavirus, economic uncertainties continue. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

On March 27, 2020, the United States Federal Government established the Coronavirus Aid, Relief and Economic Security (CARES) Act in response to the economic downfall caused by the COVID-19 pandemic. This Act requires that the payment from these funds be used only to cover expenses that; are necessary expenditures incurred due to the public health emergency with respect to COVID-19; were not accounted for in the budget approved for 2021; and were incurred during the period that begins on March 1, 2020 and ends on December 31, 2020. The Commission was awarded a portion of this federal funding totaling \$31,138. In addition to funding from the CARES Act, there are several other federal and state grants available.

The full extent of the financial impact cannot be determined as of the date of the financial statements.

NOTE 23 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through March 29, 2022, the date the June 30, 2021 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

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



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and major fund of the Nashua Regional Planning Commission, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Nashua Regional Planning Commission's basic financial statements, and have issued our report thereon dated March 29, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

March 29, 2022

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

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

Report on Compliance for Each Major Federal Program

We have audited the Nashua Regional Planning Commission's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on the Nashua Regional Planning Commission's major federal program for the year ended June 30, 2021. The Nashua Regional Planning Commission's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the Nashua Regional Planning Commission complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

Report on Internal Control Over Compliance

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

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

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

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

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

March 29, 2022



PLODZIK & SANDERSON
Professional Association

SCHEDULE I
NASHUA REGIONAL PLANNING COMMISSION
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Internal control over financial reporting:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes X no

Identification of major federal programs:

<u>Federal Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X yes no

SECTION II - FINANCIAL STATEMENT FINDINGS

NONE

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

SCHEDULE II
NASHUA REGIONAL PLANNING COMMISSION
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Provided to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION				
Highway Planning and Construction:				
Passed Through the State of New Hampshire Department of Transportation				
Unified Planning Work Program	20.205	42538A	\$ -	\$ 738,163
Passed Through the Central New Hampshire Regional Planning Commission				
CTAP Phase III TDM	20.205	N/A	-	4,052
<i>PROGRAM TOTAL</i>				<u>742,215</u>
Passed Through the State of New Hampshire Department of Transportation				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	9668034F	-	142,347
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through the State of New Hampshire Department of Safety				
BRIC: Building Resilient Infrastructure and Communities	97.047	N/A	-	34,000
DIRECT FUNDING				
U.S. DEPARTMENT OF COMMERCE				
Economic Development Technical Assistance	11.303	N/A	-	13,182
COVID-19 - Economic Adjustment Assistance	11.307	N/A	-	24,910
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	N/A	-	206,799
Healthy Communities Grant Program	66.110	N/A	-	1,170
<i>Total Expenditures of Federal Awards</i>			<u>\$ -</u>	<u>\$ 1,164,623</u>

The accompanying notes are an integral part of this schedule.

NASHUA REGIONAL PLANNING COMMISSION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the Nashua Regional Planning Commission under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Nashua Regional Planning Commission, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Nashua Regional Planning Commission.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

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

Nashua Regional Planning Commission Executive Committee

Susan Ruch, Chair

James Battis, Vice Chair

Sarah Marchant, Treasurer

Karin Elmer

Janet Langdell

Kim Queenan

Venu Rao

Tamara Sorell

Tim Tenhave

ATTACHMENT 13

Lead Agency Key Personnel & Salaries

Abdallah J Minkarah, Executive Director - \$130,000.00

Kathryn Lafond, Finance Director - \$88,000.00

Matthew Waitkins, MPO Coordinator - \$74,690.00

Donna Marceau - \$55,000.00

Matthew J. Waitkins, AICP

Objective	FTA Section 5310 Purchase of Service and Formula Funding grant application	
Planning Experience	<p>1999-Present Nashua Regional Planning Commission MPO Coordinator</p> <ul style="list-style-type: none"> ▪ The MPO Coordinator works with the Commission's staff, municipalities, the New Hampshire Department of Transportation, and other state and federal agencies on long and short-range regional transportation planning, project development, and special transportation studies. ▪ The MPO Coordinator provides complex, technical, and administrative duties related to transportation planning. ▪ Managed the development and adoption of several Locally Coordinated Transportation Plans (LCTP) for the Nashua region. ▪ Provide staff support for the Region 7 - Nashua Regional Coordination Council (RCC) for Community Transportation. ▪ Formerly provided staff support to the <u>Statewide Coordinating Council</u> for Community Transportation. ▪ Managed the development and adoption of the FY 2023-2026 Nashua MPO Transportation Improvement Plan (TIP). ▪ Developed several 5305e SPR funding proposals. ▪ Facilitated several rounds of Nashua, NH – Massachusetts UZA split negotiations for FTA funding. ▪ Participated in various townwide transportation studies, corridor studies, parking studies and other projects. ▪ Local Public Agency (LPA) Certification. ▪ Provided staff support for updates of regional Long Range Transportation Plan (LRTP) and NHDOT Transportation Improvement Program (TIP). 	Nashua, NH
Other Employment	<p>1999 Southwest Region Planning Commission Land Use Intern</p> <p>1998-1999 NH DES Rivers Program Program Intern</p> <p>2006 Adjunct economics professor (2 semesters) at Keene State College in Keene New Hampshire.</p> <p>1985-1999 Carpenter. Competent in most aspects of residential construction. Also</p>	<p>Keene, NH</p> <p>Concord, NH</p>

specialized in challenge (ropes) course construction and built courses in many different regions of the United States.

Adams County (Colorado) Low Income Weatherization Program

Bureau of Land Management (Colorado) *Surface Water Hydrologist (3 seasons)*

Consolidated Rail Corporation (Croton-Harmon, NY) *clerk, laborer*

Education

1998 University of New Hampshire Durham, NH

o M.S., Resource Economics

1995 Keene State College, Keene, NH

o B.S., Economics

1984 Red Rocks Community College, Golden, Colorado

o Associates, Passive Solar Energy Design

Job Related Memberships

Former Chair, Peterborough, NH Zoning Board of Adjustment

Chair, Board of Directors Contoocook Valley Transportation Company

American Planning Association – AICP

New Hampshire Planning Association

Special Skills

Microsoft Office, McTrans, Traxpro, PetraPro, ArcMap/GIS, EcoVisio

KATHRYN LAFOND

EMPLOYMENT

FINANCE DIRECTOR

2022 – Present

Nashua Regional Planning Commission

Oversee day-to-day financial and HR operations; provide financial forecasting and guidance for strategic organizational planning, support organization and program/project goals, maintain business operations such as procurement and purchasing, grant/contract and cooperative agreement administration; facilitate annual third-party financial and single audits; administer human resources including recruitment, payroll, benefits negotiation and administration, policy development, and performance management support; collaborate with stakeholders on strategic initiatives; perform fiscal agent duties for Nashua Regional Planning Commission Foundation, Nashua Region Solid Waste Management District and Souhegan Valley Transportation Collaborative

BUDGET ANALYST (FEDERAL GRANT MANAGEMENT)

2021 – 2022

CDC Foundation

Coordinate and assist in the management of Federal grant funding (\$170M+). Collaborate with Delaware Health & Social Services to determine whether program budgets and financial planning activities support the mission, goals, objectives, and priorities of the department; provide leadership in the coordination of budgetary functions and provide overall direction and guidance on these functions. analyze budgets, spending trends, and program costs against benefits realized; evaluate program efficiency and cost-effectiveness; Provide guidance to ensure compliance with laws, regulations, policies, and standards. Act as Grant Manager for all DPHL ARPA-funded grant initiatives.

BUSINESS MANAGER (FINANCE & HR ADMINISTRATION)

2018 – 2021

Nashua Regional Planning Commission

Oversee day-to-day financial and administrative operations; support financial and program/project goals through budget development (\$1.7M), business development, accounting, financial analysis, income diversification, and financial reporting; maintain general business operations such as facility management, procurement and purchasing, marketing, grant/contract and cooperative agreement administration; facilitate annual third party financial and single audits; administer human resources including recruitment, payroll, benefits negotiation and administration, policy development, and performance management support; collaborate with stakeholders on strategic initiatives; perform fiscal agent duties for Nashua Regional Planning Commission Foundation, Nashua Region Solid Waste Management District and Souhegan Valley Transportation Collaborative

TOWN ADMINISTRATOR

2018 – 2018

Town of Northwood, NH

Assist the Board of Selectmen in managing town affairs in accordance with municipal ordinances, policies, and state and federal laws; execute actions put forth by Board of Selectmen and annual Town Meeting; facilitate the annual budget development process, draft warrant article proposals, and administer the adopted budget (\$3.5M); manage all facets of town personnel administration including wage scale and personnel policy update; participate in the preparation of an annual report, tax rate setting, and other administrative activities such as facility management and RFP/RFQ preparation; monitor legislature for actions that would impact the town; research, identify, and facilitate opportunities to benefit the town including grants; drive initiatives, community engagement & buy-in; designated Public Information Officer supporting positive communication via multimedia; promote collaboration between the Town and stakeholders in order to achieve goals

KATHRYN LAFOND

WELFARE OFFICER
Town of Auburn, NH

2014 – 2018

Program management and administration; applicant intake; authorize financial assistance to qualifying applicants; process assistance applications, liens, and lien releases; manage donations and fundraising; manage department budget; propose and administer adopted guidelines

EXECUTIVE/FINANCE ADMINISTRATOR
Town of Auburn, NH

2004 – 2018

Provide administrative support to the Board of Selectmen and the Town Administrator, often of a confidential nature; process payroll, accounts payable, accounts receivable, human resource and benefits administration; cash management & analysis; general office management duties including community relations; website and social media communication management; perform purchasing agent functions, assist in preparing and monitoring annual budget (\$5.5M), preparation of annual Town Report, and participating in annual financial audit; assist in developing, updating, and implementing policies/plans such as Personnel Policy, Hazard Mitigation Plan, Emergency Operations plan, etc. and prepare MS4 Permit Annual Report; provide fill-in coverage for various positions as needed including Town Administrator, Finance Director, Land Use Administrator, Assessing Coordinator, and various Board/Committee secretaries

EDUCATION

MASTER OF BUSINESS ADMINISTRATION
Southern New Hampshire University

2020 – 2022

PROFESSIONAL CERTIFICATE - *NON-PROFIT MANAGEMENT & GRANT WRITING*
University of New Hampshire

2019 – 2020

BACHELOR OF ARTS – SOCIOLOGY w/ Community Health concentration
Southern New Hampshire University

2016 – 2019

- ◆ Minors in Communication and Organizational Leadership
- ◆ Honors: *magna cum laude*, Alpha Sigma Lambda National Honor Society, The National Society of Leadership and Success

ADDITIONAL QUALIFICATIONS

- ◆ State of NH Certified Public Supervisor
- ◆ State of NH Notary Public

PROFESSIONAL REFERENCES

- ◆ Richard Eaton, Former Auburn Selectmen
(603) 494-5912
- ◆ Dennis McCarthy, Retired Rye Director of Public Works
(603) 817-4482
- ◆ Brian Kirk, CDCF Program Manager
(813) 857-1567
- ◆ Sara Siskavich, NRPC GIS Manager
(617) 872-4279

Résumé

Marceau

Professional Experience

2022 – Present

Nashua Regional Planning Commission, 30 Temple Street, Nashua, N.H. 03061

Position: Mobility Manager

- Leads in the research, development, and implementation of coordinated client-centered regional community transportation services.
- Promotes, facilitates, and enhances transportation access for the residents of the communities of Greater Nashua.
- Acts as a central resource providing information and referral services to seniors, individuals with disabilities, and other vulnerable populations.
- Conducts outreach activities, community planning and listening sessions with community group.

2016 - 2022

Nashua Soup Kitchen and Shelter, 2 Quincy Street, Nashua, N.H. 03061

Position: Employment/Education Advocate & Housing Navigator

- Locate area resources for homeless clients including housing.
- Advise clients on employment, educational, housing pathways.
- Manage donor funds for the education and employment program.
- Maintain relationships with social service agencies and educational institutions.
- Conduct outreach to potential employers.
- Maintain job postings from area businesses.
- Manage client focused AXUDA loan program.
- Supervise and manage interns from Rivier University and N.C.C.
- Conducted Point-in-Time Count.
- Wrote successful grants for Gate City Bike Co-op Program.
- Serve as vice-president for the Gate City Bike Co-op
- Manage transportation resources for clients.
- Update program statistics.

2008 – 2016

Nashua Community College, 505 Amherst Street, Nashua, N.H. 03063
Performed a variety of administrative and academic positions including

Spanish Professor - taught, and improved curriculum and student retention.

WorkReadyNH Program Director:

- Responsible for the start-up of the Nashua WorkReadyNH program.
- Conducted outreach to Nashua area businesses.
- Served as the Health Opportunity Project Liaison.
- Developed curriculum including customer service unit.
- Represented the program at job fairs, other off-campus events, and campus open

house events.

- Responsible for hiring and supervision of instructors.
- Responsible for outreach to the community and businesses; attended business meetings of 3 distinct Chambers of Commerce, non-profit/partner meetings.
- Manage contact with prior students regarding questions, referrals, and advising.
- Worked collaboratively with the college and community officials.
- Collaborated with local partners, businesses, and on-campus departments.
- Administered the pre-assessment testing, and final exam (KeyTrain and National Career Readiness Certificate through ACT).
- Cultivated interest in the program on a local and state level.

Latino Outreach Coordinator, World Language and Rotaract Advisor
Researched, wrote, and was awarded 5 grants to enhance college programs;
Supervised students during Spring Break projects.
Maintained relationships with the business community through the Rotary Clubs.

2003-2008

Alvirne High School, Hudson, N.H. 03051
Position: Spanish Teacher

1984-1996

City of Boston, One City Hall Plaza, Boston, MA 02201
Position: Director of Tax Policy and served in a variety of progressively responsible positions.

- Directed projects involving the analysis of local government, assessing, legislative research, and taxation policy.
- Evaluated economic, financial, demographic and municipal data.
- Wrote successful EOCD Incentive Aid grant application which resulted in new policy guidelines regarding the problem of tax-exempt property.
- Provided technical assistance to the Minority/Women Business Enterprise Office.
- Conducted educational research for the Boston School Committee.
- Supervised research and office staff.
- Conducted municipal audits of various departments and procedures.

Education

2006

Rivier University, 420 Main Street, Nashua, N.H.
Master of Arts in the Teaching of Spanish, Honors

1986

Catholic University of Portugal, Lisbon, Portugal
Summer Program in Portuguese – Scholarship Recipient

1986

Northeastern University, 360 Huntington Avenue, Boston, MA
Master of Public Administration, Full Scholarship Recipient

1983

Dante Alighieri School of Languages Summer Program, Florence, Italy
Course in Italian

1981

University of Puerto Rico, Rio Piedras, Puerto Rico
Student Teaching – Scholarship Recipient

1980

University of Lisbon, Lisbon, Portugal
Summer course in Portuguese

1979

University of Massachusetts, Harbor Campus, Boston, MA
Bachelor of Arts

Awards

2015 Chancellor's Award for Public Service
2014 NH Business Award for Workforce Development (Team Award)
2012 Campus Compact Leadership Award for Rotaract
2011 Campus Compact Faculty/Staff Good Steward Award
2011 Adjunct Professor of the Year Award
2003 Community Service Award - Nashua Latino Community Center
1992 Rutgers University Exemplary Award for State & Local Government Public Productivity
1991 Boston Management Consortium – Individual Manager Award

Licenses

Massachusetts Teacher Certification, #270720 – Lifetime Bilingual Certification in Social Studies, History
New Hampshire Teacher Certification #77494, Experienced Educator Certificate
KeyTrain Certification
National Career Readiness Certification
Homeless Management Information System, updated December 2020

ABDALLAH "JAY" MINKARAH

EDUCATION

Juris Doctor – 1994

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

Bachelor of Urban Planning – 1986

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

PROFESSIONAL EXPERIENCE

10/17 to NASHUA REGIONAL PLANNING COMMISSION

Present MERRIMACK, NEW HAMPSHIRE

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

11/12 to DEVELOPSRINGFIELD CORPORATION

10/17 SPRINGFIELD, MASSACHUSETTS

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

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

11/12 DEVELOPMENT OFFICE

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

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

04/07 DIVISION, OFFICE OF ECONOMIC DEVELOPMENT

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

PROFESSIONAL EXPERIENCE (Continued)

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

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

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

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

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

INTERNSHIPS

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

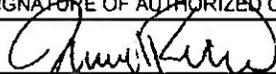
PROFESSIONAL/COMMUNITY ACTIVITIES

New Hampshire Bar Association: 1995 to present
United Way Greater Nashua Community Advisory Committee – 2020 to present
United Way Greater Nashua Governance Board – 2022 to present
Nashua Zoning Board of Adjustment – 2019 to present
Springfield Central Cultural District Board of Directors – 2013 to 2017
Leadership Greater Manchester: Class of 2009
Capital Region Development Council (NH): Board of Directors – 2008 to 2012
New Hampshire Rail Transit Authority: 2007 to 2012 and 2017 to present
City Arts Nashua: Vice President and founding member - 2005 to 2013
Nashua Symphony Association: Board of Directors – 2005 to 2007
YMCA of Nashua: Board of Directors 1996 to 2002

12. CERTIFICATION

I certify that to the best of my knowledge and belief the billed costs or disbursements are in accordance with the terms of the project and that the reimbursement represents the Federal share due which has not been previously requested and that an inspection has been performed and all work is in accordance with the terms of the award.

a. RECIPIENT

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL 	DATE REPORT SUBMITTED 2/22/23
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TYPED OR PRINTED NAME AND TITLE

Prefix: Mr. First Name: Theodore Middle Name: S.
Last Name: Kitchens Suffix: A.A.E.
Title: Airport Director

TELEPHONE (Area code, number, and extension)

(603) 624-6539

b. REPRESENTATIVE CERTIFYING TO LINE 11V

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL 	DATE SIGNED 02/14/2023
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TYPED OR PRINTED NAME AND TITLE

Prefix: Ms. First Name: Cindi Middle Name: M.
Last Name: Bourrie Suffix:
Title: Aviation Grants Administrator

TELEPHONE (Area code, number, and extension)

(603) 225-2978

Application for AIP/SBG Grant Payment



Must be used for all AIP and SBG grant reimbursement payments for which there is a NHDOT share.

Manchester Boston Regional Airport	08/18/2022 - 10/07/2022	City of Manchester
One Airport Road, Manchester, NH 03103		3-33-0011-126-2021

	a. FAA	b. NHDOT	c. Local	d. Total
7. Amount of Original Grant Offer	\$7,392,391.00	\$0.00	\$0.00	\$7,392,391.00
8. Total Spent to Date	\$6,239,913.44	\$0.00	\$0.00	\$6,239,913.44
9. Total Previously Reimbursed	\$6,125,067.02	\$0.00	\$0.00	\$6,125,067.02
10. Amount Spent This Period	\$114,846.42	\$0.00	\$0.00	\$114,846.42
11. Amount of Payment Request	\$114,846.42	\$0.00		
12. Percent Project Completed to Date				84.41%

I certify that the statements contained in this grant payment are true and correct and that the work referred to in this application has been performed in accordance with the approved scope of work, plans, and specifications for this project.

2/22/23	Theodore S. Kitchens	Airport Director	
Date	Printed Name	Title	Signature

I certify that the foregoing statements contained in the Sponsor's Application for grant payment are true and correct to the best of my knowledge and belief. The application has been reviewed and payment is approved.

Date	Printed Name	Title	Signature

CUMULATIVE INVOICE SUMMARY - REIMBURSEMENT REQUEST RFR #5

GRANT RECIPIENT INFORMATION

Sponsor Name: City of Manchester
 Facility/Airport Name: Manchester-Boston Regional Airport
 Address: One Airport Road
 City, State, Zip Code: Manchester, NH 03103

PROJECT INFORMATION

AP Grant Number: 11-0011148-1021
 Work Description: Revised Tower H. Phase II
 AP Project #: 18700.05/18700.06

Total FAA \$: \$7,393,391.00
 Federal Share %: 100%

WORK CLASSIFICATION	Total Grant Amount	(1a) FAA Contract Amount	(1c) Previous Payments	(1) Invoice #	(1) Invoice Date	(4) and (A) Invoice Amount	Less: Non-Participating Costs	(5) and (B) AP (Right) Costs	(6) AP Share	FAA Drawdown Requested
ADMINISTRATIVE EXPENSE	\$ 15,000.00	\$ 15,000.00	\$ 1,400.00			\$ 13,600.00	\$ -	\$ 13,600.00	\$ 13,600.00	\$ 1,400.00
GHD Consulting			\$ 1,350.00	MHT-03-2021	05/05/21	1,350.00	\$ -	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00
GHD Consulting			\$ 2,050.00	MHT-04-2021	05/05/21	2,050.00	\$ -	\$ 2,050.00	\$ 2,050.00	\$ 2,050.00
ARCHITECTURAL/ENGINEERING BASIC FEES	\$ 488,400.00	\$ 488,400.00	\$ 284,782.26			\$ 203,617.74	\$ -	\$ 203,617.74	\$ 203,617.74	\$ 284,782.26
MCF Arland-Johnson, Inc.			\$ 6,073.55	18700-05-01	11/30/21	6,073.55	\$ -	\$ 6,073.55	\$ 6,073.55	\$ 6,073.55
MCF Arland-Johnson, Inc.			\$ 6,044.23	18700-06-01	09/27/21	6,044.23	\$ -	\$ 6,044.23	\$ 6,044.23	\$ 6,044.23
MCF Arland-Johnson, Inc.			\$ 10,887.85	18700-06-02	11/30/21	10,887.85	\$ -	\$ 10,887.85	\$ 10,887.85	\$ 10,887.85
MCF Arland-Johnson, Inc.			\$ 3,167.75	18700-06-02	12/31/21	3,167.75	\$ -	\$ 3,167.75	\$ 3,167.75	\$ 3,167.75
MCF Arland-Johnson, Inc.			\$ 2,483.34	18700-05-02	02/09/21	2,483.34	\$ -	\$ 2,483.34	\$ 2,483.34	\$ 2,483.34
MCF Arland-Johnson, Inc.			\$ 3,675.05	18700-05-03	03/24/21	3,675.05	\$ -	\$ 3,675.05	\$ 3,675.05	\$ 3,675.05
MCF Arland-Johnson, Inc.			\$ 24,153.77	18700-06-04	05/27/22	24,153.77	\$ -	\$ 24,153.77	\$ 24,153.77	\$ 24,153.77
MCF Arland-Johnson, Inc.			\$ 3,111.68	18700-06-04	07/09/22	3,111.68	\$ -	\$ 3,111.68	\$ 3,111.68	\$ 3,111.68
MCF Arland-Johnson, Inc.			\$ 111,668.93	18700-05-05	07/19/22	111,668.93	\$ -	\$ 111,668.93	\$ 111,668.93	\$ 111,668.93
MCF Arland-Johnson, Inc.			\$ 945.70	18700-06-05	07/19/22	945.70	\$ -	\$ 945.70	\$ 945.70	\$ 945.70
MCF Arland-Johnson, Inc.			\$ 54,723.17	18700-05-06	08/23/22	54,723.17	\$ -	\$ 54,723.17	\$ 54,723.17	\$ 54,723.17
MCF Arland-Johnson, Inc.			\$ 39,112.80	18700-06-07	10/05/22	39,112.80	\$ -	\$ 39,112.80	\$ 39,112.80	\$ 39,112.80
MCF Arland-Johnson, Inc.			\$ 8,778.20	18700-05-08	11/01/22	8,778.20	\$ -	\$ 8,778.20	\$ 8,778.20	\$ 8,778.20
MCF Arland-Johnson, Inc.			\$ 9,956.24	18700-05-09	12/06/22	9,956.24	\$ -	\$ 9,956.24	\$ 9,956.24	\$ 9,956.24
CONSTRUCTION AND PROJECT	\$ 6,581,891.00	\$ 6,581,891.00	\$ 5,846,841.00			\$ 735,050.00	\$ -	\$ 735,050.00	\$ 735,050.00	\$ 5,846,841.00
R.S. Audley, Inc.			\$ 766,803.88		11/23/21	766,803.88	\$ -	\$ 766,803.88	\$ 766,803.88	\$ 766,803.88
R.S. Audley, Inc.			\$ 294,812.59		05/13/22	294,812.59	\$ -	\$ 294,812.59	\$ 294,812.59	\$ 294,812.59
R.S. Audley, Inc.			\$ 502,463.12		06/06/22	502,463.12	\$ -	\$ 502,463.12	\$ 502,463.12	\$ 502,463.12
R.S. Audley, Inc.			\$ 2,578,531.63		06/30/22	2,578,531.63	\$ -	\$ 2,578,531.63	\$ 2,578,531.63	\$ 2,578,531.63
R.S. Audley, Inc.			\$ 1,846,741.44		08/30/22	1,846,741.44	\$ -	\$ 1,846,741.44	\$ 1,846,741.44	\$ 1,846,741.44
R.S. Audley, Inc.			\$ 384,827.92		09/30/22	384,827.92	\$ -	\$ 384,827.92	\$ 384,827.92	\$ 384,827.92
R.S. Audley, Inc. (re: scope Adj. RFR #1)			\$ (25,900.65)		08/30/22	\$ -	\$ 15,500.65	\$ (25,900.65)	\$ (25,900.65)	\$ (25,900.65)
R.S. Audley, Inc. (re: scope Adj. RFR #2)			\$ (1,418.93)		09/30/22	\$ -	\$ -	\$ (1,418.93)	\$ (1,418.93)	\$ (1,418.93)
MISCELLANEOUS COSTS	\$ 307,000.00	\$ 307,000.00	\$ -			\$ 307,000.00	\$ -	\$ 307,000.00	\$ 307,000.00	\$ 307,000.00
Manchester-Boston Regional Airport			\$ -		11/13/21	23,796.68	\$ -	\$ 23,796.68	\$ 23,796.68	\$ 23,796.68
Manchester-Boston Regional Airport			\$ -		07/07/22	81,093.32	\$ -	\$ 81,093.32	\$ 81,093.32	\$ 81,093.32
Total	\$7,393,391.00	\$7,393,391.00	\$6,129,067.00			\$1,264,324.00	\$ -	\$1,264,324.00	\$1,264,324.00	\$1,264,324.00

K = Current Invoice Submitted

Project Completion %:		
Total FAA Funds Requested to Date:	\$4,239,918.44	86.61%
Less: Previous Reimbursement Request:	\$4,125,067.07	82.80%
Current Reimbursement Request:	\$114,851.37	1.55%
FAA \$ Remaining in Account:	\$1,153,477.56	15.59%