

COM



THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF TRANSPORTATION



71

William Cass, P.E.
Commissioner

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

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

Bureau of Rail & Transit
April 26, 2023

REQUESTED ACTION

Authorize the Department of Transportation to enter into an agreement with the Southern New Hampshire Planning Commission, (Vendor 154521), Manchester, New Hampshire, for an amount not to exceed \$1,056,600 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	\$528,300	\$528,300

EXPLANATION

Southern New Hampshire Planning Commission (SNHPC) 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 \$1,056,600 to provide expanded transportation services in the Region 8 Greater Manchester 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.

SNHPC 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 8 Greater Manchester 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 Greater Manchester RCC designated the SNHPC as the lead agency for Region 8 and tasked the SNHPC with applying for Section 5310 RCC funds on behalf of Region 8. As required by FTA, all projects are identified in a locally developed coordinated public transit-human services transportation plan.

SNHPC, 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,

A handwritten signature in black ink that reads "William Cass". The signature is written in a cursive style with a large initial "W".

William Cass, P.E.
Commissioner

Attachments

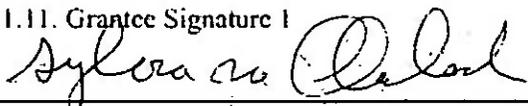
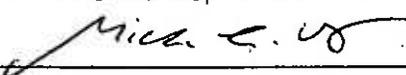
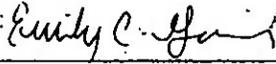
Subject: SFY 2024 - 2025 FTA Section 5310 RCC Region 8

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 Southern New Hampshire Planning Commission		1.4. Grantee Address 438 Dubuque St., Manchester, NH 03102-3546	
1.5. Grantee Phone # 603-669-4664	1.6. Account Number 04-96-96-964010-2916-072-500575	1.7. Completion Date June 30, 2025	1.8. Grant Limitation \$1,056,600
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 Sylvia von Aulock 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").

Contractor Initials SvA
Date 4/24/23

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

4. **EFFECTIVE DATE: COMPLETION OF PROJECT.**

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

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

5. **GRANT AMOUNT; LIMITATION ON AMOUNT; VOUCHERS; PAYMENT.**

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

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

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

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

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

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

7. **RECORDS and ACCOUNTS.**

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

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

8. **PERSONNEL.**

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

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

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

9. **DATA; RETENTION OF DATA; ACCESS.**

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

computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

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

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

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

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

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

11. **EVENT OF DEFAULT: REMEDIES.**

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

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

11.1.2 Failure to submit any report required hereunder; or

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

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

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

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

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

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

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

12. **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

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

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

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

Contractor Initials SWA
 Date 4/24/23

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

**SOUTHERN NEW HAMPSHIRE 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

**Southern New Hampshire 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.

**SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
EXHIBIT B
SCOPE OF SERVICES**

1. The Grantee, Southern New Hampshire 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 8 Manchester for FTA Section 5310 RCC funds to provide accessible transportation services to seniors and individuals with disabilities in cooperation with the Region 8 Manchester RCC. This project is for the time 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.

**SOUTHERN NEW HAMPSHIRE 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	\$256,563	\$256,563
Mobility Management Activities	\$161,737	\$161,737
Regional Mobility Manager Position	\$110,000	\$110,000
Total FTA Section 5310 Funds	\$528,300	\$528,300
Total Two-Year Grant Funds	\$1,056,600	

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

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

Certificate of Good Standing

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

ATTACHMENT #17

Proof of Non-Profit Status

This provision does not apply. In accordance with NH RSA 36:49-a, the Southern New Hampshire Planning Commission (SNHPC) 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, **Peter J. Griffin**, do hereby certify that I am the duly elected and acting Chairman of the Southern New Hampshire Planning Commission (SNHPC), a regional planning agency established pursuant to the laws of the State of New Hampshire (RSA 36). I hereby certify that, at a meeting of the SNHPC Executive Committee duly called and held on **March 2, 2023**, at which a quorum of members were present and voting, the following action was taken.

The SNHPC Executive Committee authorized the SNHPC Executive Director, Sylvia von Aulock, to execute any documents which may be necessary to effectuate the FY 2024-2025 Section 5310 RCC Program contract with the New Hampshire Department of Transportation.

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.

I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the Southern New Hampshire Planning Commission.

IN WITNESS WHEREOF, I have hereunto set my hand as the Chairman of the Southern New Hampshire Planning Commission on this 34 day of August 2023.


Peter J. Griffin
SNHPC Chairman

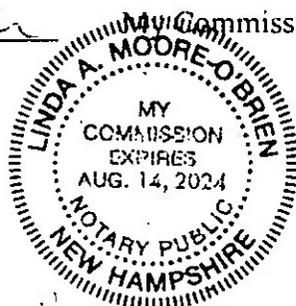
STATE OF NEW HAMPSHIRE
County of Hillsborough

On this the 24th day of April, 2023, before me Linda Moore-O'Brien the undersigned officer, personally appeared, **Peter J. Griffin**, who acknowledged himself to be the Chairman of the Southern New Hampshire Planning Commission, and that he, as such Chairman, being so authorized to do so, executed the foregoing instrument for the purpose therein contained.

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

Linda Moore-O'Brien
Notary Public My Commission Expires: 8/14/24

(Official Seal)



ATTACHMENT #16

Certificate(s) of Insurance



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: Southern New Hampshire Planning Commission 438 Dubuque Street Manchester, NH 03102	Member Number: 525	Company Affording Coverage: NH Public Risk Management Exchange - Primex ³ Bow Brook Place 46 Donovan Street Concord, NH 03301-2624
--	------------------------------	--

X	Type of Coverage	Effective Date (mm/dd/yyyy)	Expiration Date (mm/dd/yyyy)	Limits - NH Statutory Limits May Apply, if Not								
<input checked="" type="checkbox"/>	General Liability (Occurrence Form) Professional Liability (describe) <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence	1/1/2023	1/1/2024	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Each Occurrence</td><td>\$ 5,000,000</td></tr> <tr><td>General Aggregate</td><td>\$ 5,000,000</td></tr> <tr><td>Fire Damage (Any one fire)</td><td></td></tr> <tr><td>Mod Exp (Any one person)</td><td></td></tr> </table>	Each Occurrence	\$ 5,000,000	General Aggregate	\$ 5,000,000	Fire Damage (Any one fire)		Mod Exp (Any one person)	
Each Occurrence	\$ 5,000,000											
General Aggregate	\$ 5,000,000											
Fire Damage (Any one fire)												
Mod Exp (Any one person)												
<input checked="" type="checkbox"/>	Automobile Liability Deductible Comp and Coll: <input type="checkbox"/> Any auto	1/1/2023	1/1/2024	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Combined Single Limit (Each Accident)</td><td>\$5,000,000</td></tr> <tr><td>Aggregate</td><td>\$5,000,000</td></tr> </table>	Combined Single Limit (Each Accident)	\$5,000,000	Aggregate	\$5,000,000				
Combined Single Limit (Each Accident)	\$5,000,000											
Aggregate	\$5,000,000											
<input checked="" type="checkbox"/>	Workers' Compensation & Employers' Liability	1/1/2023	1/1/2024	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td><input checked="" type="checkbox"/> Statutory</td><td></td></tr> <tr><td>Each Accident</td><td>\$2,000,000</td></tr> <tr><td>Disease - Each Employee</td><td>\$2,000,000</td></tr> <tr><td>Disease - Policy Limit</td><td></td></tr> </table>	<input checked="" type="checkbox"/> Statutory		Each Accident	\$2,000,000	Disease - Each Employee	\$2,000,000	Disease - Policy Limit	
<input checked="" type="checkbox"/> Statutory												
Each Accident	\$2,000,000											
Disease - Each Employee	\$2,000,000											
Disease - Policy Limit												
<input checked="" type="checkbox"/>	Property (Special Risk includes Fire and Theft)	1/1/2023	1/1/2024	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Blanket Limit, Replacement Cost (unless otherwise stated)</td><td></td></tr> <tr><td>Deductible: \$1,000</td><td></td></tr> </table>	Blanket Limit, Replacement Cost (unless otherwise stated)		Deductible: \$1,000					
Blanket Limit, Replacement Cost (unless otherwise stated)												
Deductible: \$1,000												

Description: Proof of Primex Member coverage only.

CERTIFICATE HOLDER:	Additional Covered Party	Loss Payee	Primex³ - NH Public Risk Management Exchange By: <i>Mary Beth Purcell</i> Date: 3/3/2023 mpurcell@nhprimex.org Please direct inquires to: Primex³ Claims/Coverage Services 603-225-2841 phone 603-228-3833 fax
State of New Hampshire Dept of Transportation 7 Hazen Drive Concord, NH 03302			

FEDERAL FISCAL YEAR 2023 CERTIFICATIONS AND ASSURANCES FOR FTA ASSISTANCE PROGRAMS

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

Name of Applicant: Southern New Hampshire 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: Southern New Hampshire 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 *Sylvia von Aulock* Date: 2/7/2023

Name Sylvia von Aulock, 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.

Southern NH Planning Commission
Name of Agency

5/10/22
Date

Sylvia von Aulock
Name of Authorized Official

Sylvia von Aulock
Signature



FTA and 2 CFR 200 Agreement

Name of Awarding Agency: Federal Transit Administration (FTA)

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

Name of Subrecipient/Contracting Agency: Southern New Hampshire Planning Commission

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

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

Amount: \$1,056,600

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

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

Subrecipient/Contractor Information:

Subrecipient/Contractor Name: *Southern New Hampshire Planning Commission*

Subrecipient/Contractor SAM.GOV I.D.: LCX5MG4W94W8

Name of authorizing subrecipient/contracting official: Sylvia Von Aulock

Title of authorizing subrecipient/contracting official: Executive Director

Federal Clauses: N/A

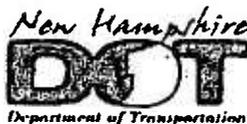
Master Agreement/Certifications and Assurances: Yes

Subrecipient/Contractor Federal indirect cost rate: 117.85%

(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: \$1,056,600

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

For FFY: 2024 Section: 5310 RCC Amount: \$1,056,600

Pass-through requirements:

The Subrecipient/Contractor, Southern New Hampshire 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, Southern New Hampshire 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, Southern New Hampshire 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: 4/24/23

Name of authorizing subrecipient/contracting official: Sylvia Von Aulock

Title of authorizing subrecipient/contracting official: Executive Director

Signature of authorizing subrecipient/contracting official:

ATTACHMENT #11

Lead Agency Financial Audit

**SOUTHERN NEW HAMPSHIRE
PLANNING COMMISSION
Financial Statements**

With Schedule of Expenditures of Federal Awards

June 30, 2022

and

Independent Auditor's Report

**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit
of Financial Statements Performed in Accordance
With *Government Auditing Standards***

**Report on Compliance for Each Major Federal Program
and Report on Internal-Control Over Compliance
Required by the Uniform Guidance**

Schedule of Findings and Questioned Costs

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
FINANCIAL STATEMENTS
June 30, 2022

TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT AUDITOR'S REPORT	
MANAGEMENT'S DISCUSSION AND ANALYSIS	i-vi
BASIC FINANCIAL STATEMENTS	
EXHIBITS:	
A Statement of Net Position	1
B Statement of Activities	2
C Balance Sheet – Governmental Funds	3
C-1 Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	4
D Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	5
D-1 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	6
NOTES TO BASIC FINANCIAL STATEMENTS	7-26
REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULES:	
1 Schedule of Changes in the Commission's Proportionate Share of the Net OPEB Liability	27
2 Schedule of Commission OPEB Contributions	28
3 Schedule of Changes in the Commission's Total OPEB Liability and Related Ratios	29
4 Schedule of Changes in the Commission's Proportionate Share of the Net Pension Liability	30
5 Schedule of Commission Pension Contributions	31
FEDERAL COMPLIANCE	
SCHEDULE:	
I Schedule of Expenditures of Federal Awards	32
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	33

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
FINANCIAL STATEMENTS
June 30, 2022

TABLE OF CONTENTS (CONTINUED)

	<u>Page(s)</u>
FEDERAL COMPLIANCE (CONTINUED)	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	34-35
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	36-38
Schedule of Findings and Questioned Costs	39-40
SUPPLEMENTAL SCHEDULE	
SCHEDULE:	
A Supplemental Schedule of Expenditures - General Fund	41

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Southern New Hampshire Planning Commission

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Southern New Hampshire Planning Commission (the Commission), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Southern New Hampshire Planning Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Southern New Hampshire Planning Commission, as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Southern New Hampshire Planning Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is

not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Southern New Hampshire Planning Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Southern New Hampshire Planning Commission's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the Commission's proportionate share of the net OPEB liability, schedule of Commission OPEB contributions, schedule of changes in the Commission's total OPEB liability and related ratios, schedule of changes in the Commission's proportionate share of the net pension liability, and schedule of Commission pension contributions on pages i-vi and 27-31 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Southern New Hampshire Planning Commission's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the supplemental schedule of expenditures – General Fund are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the supplemental schedule of expenditures – General Fund 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 January 31, 2023 on our consideration of the Southern New Hampshire Planning Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Southern New Hampshire Planning Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Southern New Hampshire Planning Commission's internal control over financial reporting and compliance.

Nashon Clukay & Company PC

Manchester, New Hampshire
January 31, 2023

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022

Presented herewith please find the Management Discussion & Analysis Report for the Southern New Hampshire Planning Commission for the year ended June 30, 2022. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in all material aspects. This report and its contents have been designed to fairly present the Commission's financial position, including the result of operations of all the funds of the Commission. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Commission's financial activities have been included.

The Commission's management is responsible for establishing accounting and internal control structures designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Commission are protected from loss, theft and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Southern New Hampshire Planning Commission using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the Southern New Hampshire Planning Commission's financial statements. The basic financial statements are comprised of three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

This report also contains required supplementary information on the OPEB liability and the net pension liability. Supplemental information includes a section on federal compliance and a schedule of expenditures for the General Fund.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Commission's finances, in a manner similar to most private-sector companies.

The statement of net position presents information on all of the Commission's (a) assets and deferred outflows of resources and (b) liabilities and the deferred inflows of resources with the difference between these reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Commission is improving or deteriorating.

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022

The statement of activities presents information showing how the Commission's net position changed during the most recent fiscal year. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain the control over resources that have been segregated for specific activities or objectives. The Commission uses fund accounting to ensure and to demonstrate compliance with finance-related legal requirements. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Commission's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, our readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental activities statement of net position and statement of activities.

The Commission maintains one individual governmental fund and a blended component unit. Information is presented separately in the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balance for the General Fund and the Sustainable Southern New Hampshire Planning Commission Foundation Fund (a blended component unit).

The Commission has included information for the Sustainable Southern New Hampshire Planning Commission Foundation Fund, a separate non-profit organization, as a blended component unit. Inclusion in the financial statements was determined necessary as the Foundation exists solely for the benefit and support of the Commission and its member communities. The Foundation does not issue separate financial statements.

Notes to the Basic Financial Statements

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

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022

Governmental Activities

Statement of Net Position

Net position of the Southern New Hampshire Planning Commission's governmental activities as of June 30, 2022 and 2021 is as follows.

	<u>2022</u>	<u>2021</u>
Current and other assets:		
Capital assets	\$ 731,411	\$ 771,843
Other assets	<u>1,016,946</u>	<u>1,000,307</u>
Total assets	<u>1,748,357</u>	<u>1,772,150</u>
Deferred outflows of resources:	<u>283,603</u>	<u>403,944</u>
Liabilities:		
Noncurrent liabilities	802,129	1,228,511
Other liabilities	<u>191,265</u>	<u>212,730</u>
Total liabilities	<u>993,394</u>	<u>1,441,241</u>
Deferred inflows of resources:	<u>331,922</u>	<u>410,631</u>
Net position:		
Net investment in capital assets	731,411	771,843
Restricted	20,462	19,137
Unrestricted (deficit)	<u>(45,229)</u>	<u>(166,758)</u>
Total net position	<u>\$ 706,644</u>	<u>\$ 624,222</u>

The largest portion of the Commission's net position reflects its investment in capital assets. As of June 30, 2022 and 2021, the Commission has no outstanding long-term debt. An additional portion of the Commission's net position represents resources that are subject to external restrictions on how they may be used. For the Commission, those restrictions include the unexpended donations raised by the SNHPC Sustainable Foundation.

The deficit unrestricted net position is the result of reporting the Commission's unfunded share of the OPEB liability and net pension liability as required by GASB Statement No. 75 and No. 68, respectively. See Notes 5 and 6 in the Notes to the Basic Financial Statements for additional information.

Statement of Activities

Changes in net position of the Commission's governmental activities for the years ended June 30, 2022 and 2021 are as follows:

**SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022**

	<u>2022</u>	<u>2021</u>
Program revenues:		
Charges for services	\$ 64,163	\$ 34,395
Operating grants and contributions	<u>1,183,449</u>	<u>1,361,735</u>
Total program revenues	<u>1,247,612</u>	<u>1,396,130</u>
General revenues:		
Member assessments	193,476	190,273
Interest and investment earnings	1,130	561
Miscellaneous	<u>18,266</u>	<u>18,151</u>
Total general revenues	<u>212,872</u>	<u>208,985</u>
Total revenues	<u>1,460,484</u>	<u>1,605,115</u>
Program expenses:		
General government	<u>1,378,062</u>	<u>1,578,737</u>
Total expenses	<u>1,378,062</u>	<u>1,578,737</u>
Change in net position	82,422	26,378
Net position - beginning of year	<u>624,222</u>	<u>597,844</u>
Net position - end of year	<u>\$ 706,644</u>	<u>\$ 624,222</u>

As shown in the above statement the Commission's governmental activities experienced an increase in financial position of \$82,422 on the full accrual basis of accounting.

Commission Activities

The General Fund shows a fund balance of \$805,219 at year end. This is an increase of \$36,779 from the previous year. The Commission's primary source of revenue is from federal and state grant awards. During the year ended June 30, 2022 the recognized intergovernmental revenue of \$1,169,157 represents 80.05% of all recognized revenue and other financing sources. Total intergovernmental revenue decreased by \$188,238 from the prior fiscal year.

The Commission's General Fund expenditures also decreased from the previous fiscal year by \$19,002 or (1.32%). A comparison of expenditures for the years ended June 30, 2022 and 2021 is as follows:

**SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022**

	<u>2022</u>	<u>2021</u>
General Government:		
Salaries and benefits	\$ 888,547	\$ 822,431
Contracted services	365,556	461,130
Computer equipment, software, and network	43,510	40,542
Insurance	12,636	15,270
Traffic counting	13,320	10,526
Travel	4,056	1,012
Truck related expenditures	3,536	1,109
Workshops and conferences	1,421	680
Office occupancy	31,821	30,969
Utilities	7,440	7,137
Office supplies and maintenance	5,420	11,771
Other	<u>44,642</u>	<u>38,330</u>
Total Expenditures	<u>\$ 1,421,905</u>	<u>\$ 1,440,907</u>

The fund balance of the Foundation at year end is \$20,462.

Capital Assets

During the year, the net capital assets decreased by \$40,432. There were no capital asset acquisitions during the year ending June 30, 2022. The current year depreciation expense was \$40,432. See Note 3 in the Notes to the Basic Financial Statements for a summary of all capital asset activity.

Long-Term Obligations

The Commission has no outstanding obligated debt. Long-term obligations at year end include the Commission's compensated absences, its proportionate share of the net OPEB liability, the implicit liability from its single-employer OPEB plan, and its proportionate share of the net pension liability. See Notes 4, 5 and 6 in the Notes to the Basic Financial Statements for additional information.

Significant Accomplishments for Fiscal Year 2022

- Completed the Town of Bedford Hazard Mitigation Plan
- Completed the Town of Derry Hazard Mitigation Plan
- Completed the Town of Hooksett Hazard Mitigation Plan
- Provided circuit rider planning assistance to the Town of Deerfield, Town of Londonderry, and Town of Windham.
- Initiated a process to comprehensively update the Regional Housing Needs Assessment

**SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022**

Significant Accomplishments for Fiscal Year 2022 (continued)

- Initiated a new "Pathways to Play" program, supported by the New Hampshire Children's Health Foundation, to identify barriers to accessing recreational areas and programs in the region
- Provided technical assistance to the Manchester Transit Authority on the development of a Short-Range Transit Plan
- Completed the FY 2022 Regional Traffic Counting Program
- Implemented a Regional Bicycle/Pedestrian Counting Program
- Assisted the Town of Hooksett with conducting a Build-out Analysis of the Route 3A Tax Increment Finance District
- Completed an update of the regional Public Transit/Human Services Transportation Coordination Plan
- Provided technical assistance to the City of Manchester on the development of their successful Rebuilding American Infrastructure with Sustainability and Equity (RAISE) grant application to the U.S. Department of Transportation
- Provided technical assistance to the City of Manchester on the development of their successful Build Back Better Phase 2 grant application to the U.S. Economic Development Administration
- Began assisting the New Hampshire Department of Transportation with developing the FY 2025-2034 Ten-Year Transportation Improvement Plan
- Continued coordinating the activities of the Robert Frost/Old Stagecoach and Upper Lamprey Scenic Byway Councils
- Continued providing technical assistance to the Region 8 Coordinating Council for Community Transportation and administering FTA Section 5310 funding for regional elderly and disabled transportation services including the Hooksett Shuttle, Goffstown Shuttle, New Boston Shuttle, and Derry-Londonderry Nutrition Shuttle

Contacting the Southern New Hampshire Planning Commission Financial Management

This financial report is intended to provide our citizens and creditors with a general overview of the Commission's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or need to get additional information, contact the Board of Commissioners at Southern New Hampshire Planning Commission, 438 Dubuque Street, Manchester, NH 03102. Telephone (603) 669-4664.

EXHIBIT A
SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
Statement of Net Position
June 30, 2022

	Governmental <u>Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 274,615
Investments	481,253
Due from other governments	260,130
Restricted cash and cash equivalents	<u>948</u>
Total Current Assets	<u>1,016,946</u>
Noncurrent Assets:	
Depreciable capital assets, net	<u>731,411</u>
Total Noncurrent Assets	<u>731,411</u>
Total Assets	<u>1,748,357</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to OPEB liability	47,048
Deferred outflows of resources related to net pension liability	<u>236,555</u>
Total Deferred Outflows of Resources	<u>283,603</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	102,389
Accrued liabilities	38,541
Advances from grantors	49,387
Payable from restricted cash and cash equivalents	<u>948</u>
Total Current Liabilities	<u>191,265</u>
Noncurrent Liabilities:	
Compensated absences payable	48,624
OPEB liability	125,239
Net pension liability	<u>628,266</u>
Total Noncurrent Liabilities	<u>802,129</u>
Total Liabilities	<u>993,394</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to OPEB liability	56,643
Deferred inflows of resources related to net pension liability	<u>275,279</u>
Total Deferred Inflows of Resources	<u>331,922</u>
NET POSITION	
Net investment in capital assets	731,411
Restricted for Foundation programs	20,462
Unrestricted (deficit)	<u>(45,229)</u>
Total Net Position	<u>\$ 706,644</u>

See accompanying notes to the basic financial statements

EXHIBIT B
 SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
 Statement of Activities
 For the Year Ended June 30, 2022

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		Net (Expense) Revenue and Changes in Net Position
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
General government	<u>\$ 1,378,062</u>	<u>\$ 64,163</u>	<u>\$ 1,183,449</u>	<u>\$ (130,450)</u>
Total governmental activities	<u>\$ 1,378,062</u>	<u>\$ 64,163</u>	<u>\$ 1,183,449</u>	<u>(130,450)</u>
General revenues:				
Member assessments				193,476
Interest and investment earnings				1,130
Miscellaneous				<u>18,266</u>
Total general revenues				<u>212,872</u>
Change in net position				82,422
Net Position at the beginning of year				<u>624,222</u>
Net Position at the end of year				<u>\$ 706,644</u>

See accompanying notes to the basic financial statements

EXHIBIT C
SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
Balance Sheet
Governmental Funds
June 30, 2022

	General Fund	Sustainable SNHPC Foundation Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 219,235	\$ 55,380	\$ 274,615
Investments	481,253		481,253
Due from other funds	9,918		9,918
Due from other governments	260,130		260,130
Restricted cash and cash equivalents	948		948
Total Assets	<u>971,484</u>	<u>55,380</u>	<u>1,026,864</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 971,484</u>	<u>\$ 55,380</u>	<u>\$ 1,026,864</u>
LIABILITIES			
Accounts payable	\$ 102,389		\$ 102,389
Accrued liabilities	38,541		38,541
Advances from grantors	24,387	\$ 25,000	49,387
Due to other funds		9,918	9,918
Payable from restricted cash and cash equivalents	948		948
Total Liabilities	<u>166,265</u>	<u>34,918</u>	<u>201,183</u>
DEFERRED INFLOWS OF RESOURCES			
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Restricted		20,462	20,462
Committed	481,253		481,253
Unassigned	323,966		323,966
Total Fund Balances	<u>805,219</u>	<u>20,462</u>	<u>825,681</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 971,484</u>	<u>\$ 55,380</u>	<u>\$ 1,026,864</u>

See accompanying notes to the basic financial statements

EXHIBIT C-1
SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2022

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 825,681
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	731,411
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds:	
Deferred outflows of resources related to OPEB liability	47,048
Deferred outflows of resources related to net pension liability	236,555
Deferred inflows of resources related to OPEB liability	(56,643)
Deferred inflows of resources related to net pension liability	(275,279)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Compensated absences	(48,624)
OPEB liability	(125,239)
Net pension liability	<u>(628,266)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 706,644</u>

EXHIBIT D
SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022

	General Fund	Sustainable SNHPC Foundation Fund	Total Governmental Funds
Revenues:			
Intergovernmental revenues	\$ 1,169,157		\$ 1,169,157
Member assessments	193,476		193,476
Charges for services	64,163		64,163
Interest and investment earnings	1,130		1,130
Miscellaneous	32,258	\$ 300	32,558
Total Revenues	<u>1,460,184</u>	<u>300</u>	<u>1,460,484</u>
Expenditures:			
Current operations:			
General government	1,421,905	475	1,422,380
Total Expenditures	<u>1,421,905</u>	<u>475</u>	<u>1,422,380</u>
Excess revenue over (under) expenditures	<u>38,279</u>	<u>(175)</u>	<u>38,104</u>
Other financing sources (uses):			
Transfers in		1,500	1,500
Transfers out	(1,500)		(1,500)
Total Other financing sources (uses)	<u>(1,500)</u>	<u>1,500</u>	<u>-</u>
Net change in fund balances	36,779	1,325	38,104
Fund Balances at beginning of year	<u>768,440</u>	<u>19,137</u>	<u>787,577</u>
Fund Balances at end of year	<u>\$ 805,219</u>	<u>\$ 20,462</u>	<u>\$ 825,681</u>

See accompanying notes to the basic financial statements

EXHIBIT D-1
SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2022

Net Change in Fund Balances - Governmental Funds (Exhibit D) \$ 38,104

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Capital outlay and depreciation expense for the current year are as follows:

Capital outlay	
Depreciation expense	(40,432)

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 funds. These expenses are from the following activities:

Compensated absences	7,726
----------------------	-------

Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.

Net changes in OPEB	214
Net changes in pension	<u>76,810</u>

Change in Net Position of Governmental Activities (Exhibit B) \$ 82,422

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Southern New Hampshire Planning Commission conform to accounting principles generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Southern New Hampshire Planning Commission (the Commission) was organized and incorporated in 1966 as a subdivision of the State of New Hampshire in accordance with State law (RSA 36). Pursuant to State law, the Commission is not required to adopt an annual budget.

The Commission serves as the coordinating agency for the land use planning initiatives of fourteen communities in the region. The Commission also serves as a metropolitan planning organization that provides the overall direction for the transportation planning process within the region. This region encompasses portions of Hillsborough, Merrimack and Rockingham Counties.

The financial statements of the following organization are included in this report as a blended component unit:

The Sustainable Southern New Hampshire Planning Commission Foundation (the Foundation) is a non-profit organization created to provide support and encourage sound growth through effective community and regional development. The Foundation is governed by a separately appointed board, however, exists solely for the benefit of the Commission and its member municipalities. The Foundation is organized under Internal Revenue Code 501(c)(3) and therefore has no provision for federal income taxes. The Foundation does not issue separate financial statements.

Basis of Presentation

The Commission's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements:

The statement of net position and the statement of activities display information about the Commission as a whole. These statements include the financial activities of the primary government.

The statement of net position presents the financial condition of the governmental activities of the Commission at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Commission's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Commission. The comparison of direct expenses with program

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2022

revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Commission.

2. Fund Financial Statements:

During the year, the Commission segregates transactions related to certain Commission functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Commission at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column.

Fund Accounting

The Commission uses funds to maintain its financial records during the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Commission solely employs the use of governmental funds.

1. Governmental Funds:

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following are the Commission's major governmental funds:

The General Fund is the main operating fund of the Commission and is used to account for all financial resources except those required to be accounted for in another fund.

The Sustainable Southern New Hampshire Planning Commission Foundation Fund is used to account for financial resources relating to donations and grants for the sole purpose of supporting and enhancing the efforts of the Commission and its member municipalities.

Measurement Focus

1. Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the Commission are included on the Statement of Net Position.

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2022

sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

1. Revenues – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Commission, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the Commission receives value without directly giving equal value in return, include grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Commission must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Commission on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors.

2. Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 For the Year Ended June 30, 2022

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The Commission maintains a capitalization threshold of \$5,000. The Commission does not possess any infrastructure or intangible assets. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Years</u>
Buildings and improvements	5-40
Vehicles	7
Equipment	5-15

Compensated Absences

Employees accumulate leave time as they provide services. All full-time employees and permanent employees will accrue PTO monthly in hourly increments, based on their length of service. Unused annual leave will be paid upon termination at a rate of 50%, unless the employee is retiring, whereupon the rate will be paid at 100% of unused PTO.

For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period upon the occurrence of employee death or retirement. The entire compensated absences liability is reported on the government-wide financial statements.

Accrued Liabilities

All payables and accrued liabilities are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current fiscal year.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2022

Pensions

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

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the Commission or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The Commission's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Fund Balance Policy

The Commission has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. The components of fund balance are defined as follows:

- **Nonspendable Fund Balance**: Amounts that are not in a spendable form or are required to be maintained intact.
- **Restricted Fund Balance**: Amounts that can only be spent for the specific purposes stipulated by external resource providers (such as grantors) or the enabling legislation (federal or state law). Restrictions may be changed or lifted only with the consent of the resource providers or the enabling legislation.
- **Committed Fund Balance**: Amounts that can be used only for the specific purposes determined by a government itself using its highest level of decision-making authority. To be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.
- **Assigned Fund Balance**: Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- **Unassigned Fund Balance**: Amounts that are available for any purpose; these amounts are reported only in the General Fund.

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 For the Year Ended June 30, 2022

Spending Prioritizations

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance and lastly, unassigned fund balance.

Minimum Level of Unassigned Fund Balance

In accordance with the Commission's fund balance policy, the Commission will strive to maintain a minimum unassigned fund balance equal to seven percent of the annual budget. Any amount of the unassigned fund balance in excess of the designated percentage may be appropriated by the Commission and Executive Director to offset contracts, grants, and membership dues as part of the final adopted budget for the fiscal year. In the event of emergency purposes or other purposes as deemed necessary, the Commission and Executive Director may appropriate funds from the unassigned fund balance even if such use decreases the unassigned fund balance below the designated percentage.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE 2—DEPOSITS AND INVESTMENTS

Deposits and investments as of June 30, 2022 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 274,615
Investments	481,253
Restricted cash and cash equivalents	<u>948</u>
	<u>\$ 756,816</u>

Deposits and investments as of June 30, 2022 consist of the following:

Deposits with financial institutions	\$ 275,563
Investments	<u>481,253</u>
	<u>\$ 756,816</u>

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED),
For the Year Ended June 30, 2022

The Commission's investment policy applies to all financial assets in the custody of the Commission and was established to provide a safe and prudent investment of public funds. The investment policy is to be conducted in accordance with the "prudent person" standard. The Commission limits its investments to obligations of the United States government, New Hampshire Public Deposit Investment Pool established pursuant to RSA 383:22, deposits in banks incorporated under the laws of the State of New Hampshire, or in fully insured or collateralized certificates of deposits. Deposits held in excess of the amount insured by the Federal Deposit Investment Corporation (FDIC) shall be fully collateralized with U.S. government obligations, U.S. government agency obligations, or obligations of the State of New Hampshire.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investments in the New Hampshire Public Deposit Investment Pool (NHPDIP) held by the Commission as of June 30, 2022 in the amount of \$481,253 are rated as Aaa-m.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Commission's investment policy requires that all deposits be either insured or collateralized by securities.

As of June 30, 2022, the entire balance of the Commission's deposits with financial institutions was insured by the Federal Deposit Insurance Corporation.

Investment in NHPDIP

The Commission is a voluntary participant in the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool. The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by State law and is administered by a public body of state, local and banking officials. Financial statements for the NHPDIP can be accessed through the NHPDIP's website at www.NHPDIP.com.

The Commission's exposure to derivatives is indirect through its participation in the NHPDIP. The Commission's proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares.

NOTE 3—CAPITAL ASSETS

The following is a summary of changes in capital assets in governmental activities:

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2022

	Balance <u>7/1/2021</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>6/30/2022</u>
Other capital assets:				
Buildings and improvements	\$ 1,339,347			\$ 1,339,347
Vehicles	24,272			24,272
Equipment	19,416			19,416
Total other capital assets at historical cost	<u>1,383,035</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,383,035</u>
Less accumulated depreciation for:				
Buildings and improvements	(582,327)	(37,859)		(620,186)
Vehicles	(24,272)			(24,272)
Equipment	(4,593)	(2,573)		(7,166)
Total accumulated depreciation	<u>(611,192)</u>	<u>(40,432)</u>	<u>-</u>	<u>(651,624)</u>
Total other capital assets, net	<u>771,843</u>	<u>(40,432)</u>	<u>-</u>	<u>731,411</u>
Total capital assets, net	<u>\$ 771,843</u>	<u>\$ (40,432)</u>	<u>\$ -</u>	<u>\$ 731,411</u>

Depreciation expense was charged to governmental functions as follows:

General government	<u>\$ 40,432</u>
--------------------	------------------

NOTE 4—LONG-TERM OBLIGATIONS

Changes in Long-term Obligations

The changes in the Commission's long-term obligations for the year ended June 30, 2022 are as follows:

<u>Type</u>	Balance <u>7/1/2021</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>6/30/2022</u>	Amounts Due within <u>One year</u>
Compensated absences	<u>\$ 56,350</u>	<u>\$ 1,789</u>	<u>\$ (9,515)</u>	<u>\$ 48,624</u>	<u>\$ -</u>

Compensated absences will be paid from the General Fund.

NOTE 5—OTHER POSTEMPLOYMENT BENEFITS

Total OPEB Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources and OPEB Expense

	Deferred <u>Outflows</u>	OPEB <u>Liability</u>	Deferred <u>Inflows</u>	OPEB <u>Expense</u>
Cost-Sharing Multiple Employer Plan	\$ 1,947	\$ 14,467	\$ 195	\$ (377)
Single Employer Plan	45,101	110,772	56,448	7,720
Total	<u>\$ 47,048</u>	<u>\$ 125,239</u>	<u>\$ 56,643</u>	<u>\$ 7,343</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as a decrease to unrestricted net position in the amount of \$9,595.

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2022

COST-SHARING MULTIPLE EMPLOYER PLAN

Plan Description

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

Benefits Provided

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

Funding Policy

Per RSA 100-A:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Commission's contribution rates for the covered payroll of employees was 0.31% for the year ended June 30, 2022. Contributions to the OPEB plan for the Commission were \$1,947 for the year ended June 30, 2022. Employees are not required to contribute to the OPEB plan.

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2022

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2022, the Commission reported a liability of \$14,467 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2020. The Commission's proportion of the net OPEB liability was based on actual contributions by the Commission during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2021, the Commission's proportion was approximately 0.0036 percent, which is a decrease of 0.0003 percentage points from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Commission recognized negative OPEB expense of (\$377). At June 30, 2022, the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience		\$ 3
Net difference between projected and actual earnings on OPEB plan investments		181
Changes in proportion and differences between Commission contributions and proportionate share of contributions		11
Commission contributions subsequent to the measurement date	\$ 1,947	
Totals	<u>\$ 1,947</u>	<u>\$ 195</u>

The Commission reported \$1,947 as deferred outflows of resources related to OPEB resulting from Commission contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2022	\$ (55)
2023	(38)
2024	(43)
2025	(59)
	<u>\$ (195)</u>

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2022

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	1.14-6.46%
International equity	20%	2.37-5.53%
Fixed income	25%	3.60%
Alternative investments	15%	7.25-8.85%
Real estate	10%	6.60%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2021 was 6.75%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2022

Sensitivity of the Commission's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Commission's proportionate share of the net OPEB liability calculated using the discount rate of 6.75%, as well as what the Commission's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net OPEB liability	\$ 15,726	\$ 14,467	\$ 13,371

SINGLE EMPLOYER PLAN

Plan Description

The Southern New Hampshire Planning Commission administers the retiree health care benefits program, a single employer defined benefits plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

The Commission provides medical benefits to its eligible retirees and their spouses. The benefits are provided through fully insured plans that are sponsored by a state-wide health insurance consortium. Employees hired prior to July 1, 2011 are eligible to retire at age 60 regardless of years of creditable service, age 50 with at least 10 years of creditable service, or at any age if they have at least 20 years of creditable service and the sum of their age and years of service is at least 70. Employees hired on or after July 1, 2011 are eligible to retire at age 65 regardless of years of creditable service, or age 60 with at least 30 years of creditable service. Retirees and their covered spouses are required to pay 100% of the cost of the premium. The valuation does not account for the cost of benefits to retirees or their spouses after age 65. Surviving spouses continue to receive coverage after the death of the eligible retired employee but are required to pay 100% of the premium.

Employees Covered By Benefit Terms

At July 1, 2021, the census collection date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	10
	<u>11</u>

Total OPEB Liability

The Commission's total OPEB liability of \$110,772 was measured as of June 30, 2022 and was determined by an actuarial valuation as of July 1, 2021.

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2022

Actuarial Assumptions and Other Inputs for OPEB

The total OPEB liability in the July 1, 2021 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	3.00%
Discount rate	3.54%
Healthcare cost trend rates	Initial rate of 5.40%, increasing to 7.00% for 2022, then decreasing in varying rates to an ultimate rate of 4.24% in year 2090

The discount rate was based on the Bond Buyer 20-Bond General Obligation Index based on the 20 year AA municipal bond rate as of June 30, 2022.

Mortality rates were based on the Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021.

The following assumptions were changed in the current year:

- Increased the discount rate from 2.21% to 3.54%
- Initial trend rates were advanced, the model for trends in subsequent years is based on the Getzen Model as updated through September 2021
- Increased the payroll growth rate from 2.50% to 3.00%
- Mortality assumption changed from SOA RP-2014 Total Dataset Mortality with Scale MP-2019 (Base Year 2006) to Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021.
- The tables used for retirement and termination assumptions were updated to reflect the most recent tables from the New Hampshire Retirement System Comprehensive Annual Financial Report dated June 30, 2019.
- The morbidity assumptions were updated to use the Dale Yamamoto model published by the Society of Actuaries to give a better projection of anticipated costs as adjusted for age.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at July 1, 2021	\$ 172,251
Changes for the year:	
Service cost	3,716
Interest	3,756
Differences between expected and actual experience	(9,810)
Changes of assumptions or other inputs	(53,531)
Benefit payments	<u>(5,610)</u>
Net changes	<u>(61,479)</u>
Balance at June 30, 2022	<u>\$ 110,772</u>

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2022

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

The following presents the total OPEB liability of the Commission, as well as what the Commission's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB liability	\$ 117,881	\$ 110,772	\$ 104,346

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

The following presents the total OPEB liability of the Commission, as well as what the Commission's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	<u>Healthcare Cost Trend Rates</u>		
	<u>1% Decrease</u>	<u>Baseline</u>	<u>1% Increase</u>
Total OPEB liability	\$ 102,349	\$ 110,772	\$ 120,651

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

For the year ended June 30, 2022, the Commission recognized OPEB expense of \$7,720. At June 30, 2022, the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 9,189	\$ 8,986
Changes of assumptions	<u>35,912</u>	<u>47,462</u>
Totals	<u>\$ 45,101</u>	<u>\$ 56,448</u>

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

<u>June 30,</u>	
2023	\$ 248
2024	284
2025	346
2026	318
2027	318
Thereafter	<u>(12,861)</u>
	<u>\$ (11,347)</u>

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 For the Year Ended June 30, 2022

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

The Commission contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

Substantially all full-time state and local employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Benefits Provided

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

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

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

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

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2022

Funding Policy

Plan members are required to contribute 7.0% of their covered salary, and the Commission is required to contribute at an actuarially determined rate. The Commission's contribution rate for the covered payroll of general employees was 13.75% for the year ended June 30, 2022. The Commission contributes 100% of the employer cost for general employees of the Commission.

Per RSA 100-A:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Commission's contributions to the NHRS for the year ending June 30, 2022 were \$86,355.

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

At June 30, 2022, the Commission reported a liability of \$628,266 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2020. The Commission's proportion of the net pension liability was based on actual contributions by the Commission during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2021, the Commission's proportion was approximately 0.0142 percent, which was a decrease of approximately 0.0012 percentage points from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Commission recognized pension expense of \$9,544. At June 30, 2022, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 17,592	\$ 6,578
Net difference between projected and actual earnings on pension plan investments		175,712
Changes of assumptions	65,619	
Change in proportion and difference between Commission contributions and proportionate share of contributions	66,989	92,989
Commission contributions subsequent to the measurement date	<u>86,355</u>	
Totals	<u>\$ 236,555</u>	<u>\$ 275,279</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as a decrease to unrestricted net position in the amount of \$38,724. The Commission reported \$86,355 as deferred outflows of resources related to pensions resulting from Commission contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2022

liability in the measurement period ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in the measurement periods as follows:

<u>June 30,</u>	
2022	\$ (46,042)
2023	(685)
2024	(10,102)
2025	(68,250)
	<u>\$ (125,079)</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

The long-term expected rate of return on the pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	1.14-6.46%
International equity	20%	2.37-5.53%
Fixed income	25%	3.60%
Alternative investments	15%	7.25-8.85%
Real estate	10%	6.60%
Total	<u>100%</u>	

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 For the Year Ended June 30, 2022

Discount Rate

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

Sensitivity of the Commission's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Commission's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the Commission's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Commission's proportionate share of the net pension liability	\$ 898,493	\$ 628,266	\$ 402,853

NOTE 7—INTERFUND BALANCES AND TRANSFERS

As of June 30, 2022, the Commission's General Fund has an interfund receivable balance of \$9,918 from the Sustainable SNHPC Foundation Fund. The interfund receivable balance is the result of project costs incurred by the General Fund that are to be funded by donations raised in the Sustainable SNHPC Foundation Fund and have not been reimbursed as of year end.

During the year ended June 30, 2022, the Commission's General Fund transferred \$1,500 to the Sustainable SNHPC Foundation Fund.

NOTE 8—COMPONENTS OF FUND BALANCE

The components of the Commission's fund balance for its governmental funds at June 30, 2022 are as follows:

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2022

<u>Fund Balances</u>	<u>General Fund</u>	<u>Sustainable SNHPC Foundation Fund</u>	<u>Total Governmental Funds</u>
Restricted for:			
Foundation funding		\$ 20,462	\$ 20,462
Committed for:			
Operating reserve	\$ 257,033		257,033
Accrued benefit liability reserve	30,183		30,183
Infrastructure reserve	154,026		154,026
Vehicle replacement reserve	40,011		40,011
Unassigned	<u>323,966</u>		<u>323,966</u>
	<u>\$ 805,219</u>	<u>\$ 20,462</u>	<u>\$ 825,681</u>

NOTE 9—ECONOMIC DEPENDENCE

The Commission's primary source of revenues is fees and grants received from the federal and state government. During the year ended June 30, 2022, the Commission recognized revenue of \$1,169,157 (80.05%) from the federal and state governments. Revenue is recognized as earned under the terms of the grant contracts and is received on a cost reimbursement basis. Other support originates from member assessments, charges for services, interest and investment income, and miscellaneous income.

NOTE 10—RISK MANAGEMENT

The Commission is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended June 30, 2022, the Commission was a member of and participated in public entity risk pools (Trusts) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trusts to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at June 30, 2022.

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Commission shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2022

Worker's Compensation

The Trust provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

NOTE 11—CONTINGENT LIABILITIES

Federal Grants

The Commission participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of expenditures which may be disallowed by any granting agency cannot be determined at this time, although the Commission expects such amounts, if any, to be immaterial.

Litigation

There may be various claims and suits pending against the Commission, which arise in the normal course of the Commission's activities. In the opinion of Commission management, any potential claims against the Commission, which are not covered by insurance are immaterial and would not affect the financial position of the Commission.

SCHEDULE I

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION

Schedule of Changes in the Commission's Proportionate Share of the Net OPEB Liability

For the Year Ended June 30, 2022

Cost-Sharing Multiple Employer Plan Information Only

<u>Measurement Period Ended</u>	<u>Commission's Proportion of the Net OPEB Liability</u>	<u>Commission's Proportionate Share of the Net OPEB Liability</u>	<u>Commission's Covered Payroll</u>	<u>Commission's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</u>
June 30, 2021	0.00361252%	\$ 14,467	\$ 598,600	2.42%	11.06%
June 30, 2020	0.00391881%	\$ 17,153	\$ 627,353	2.73%	7.74%
June 30, 2019	0.00345342%	\$ 15,140	\$ 525,294	2.88%	7.75%
June 30, 2018	0.00330070%	\$ 15,112	\$ 486,480	3.11%	7.53%
June 30, 2017	0.00329509%	\$ 15,066	\$ 629,936	2.39%	7.91%
June 30, 2016	0.00316834%	\$ 15,338	\$ 594,013	2.58%	5.21%
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*
June 30, 2013	*	*	*	*	*
June 30, 2012	*	*	*	*	*

Note to Required Supplementary Schedule:

* 10 Year schedule, historical information not available

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

See accompanying notes to the required supplementary information

SCHEDULE 2
SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
Schedule of Commission OPEB Contributions
For the Year Ended June 30, 2022

Cost-Sharing Multiple Employer Plan Information Only

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Commission's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2022	\$ 1,947	\$ (1,947)	\$ -	\$ 628,039	0.31%
June 30, 2021	\$ 1,736	\$ (1,736)	\$ -	\$ 598,600	0.29%
June 30, 2020	\$ 1,819	\$ (1,819)	\$ -	\$ 627,353	0.29%
June 30, 2019	\$ 1,576	\$ (1,576)	\$ -	\$ 525,294	0.30%
June 30, 2018	\$ 1,460	\$ (1,460)	\$ -	\$ 486,480	0.30%
June 30, 2017	\$ 1,953	\$ (1,953)	\$ -	\$ 629,936	0.31%
June 30, 2016	\$ 1,841	\$ (1,841)	\$ -	\$ 594,013	0.31%
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*
June 30, 2013	*	*	*	*	*

Note to Required Supplementary Schedule:
* 10 Year schedule, historical information not available

See accompanying notes to the required supplementary information

SCHEDULE 3
SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
Schedule of Changes in the Commission's Total OPEB Liability and Related Ratios
For the Year Ended June 30, 2022

<u>Single Employer Plan Information Only</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Total OPEB Liability:										
Service cost	\$ 3,716	\$ 5,805	\$ 5,680	\$ 3,336	\$ 3,254	*	*	*	*	*
Interest	3,756	3,668	3,604	3,371	3,365	*	*	*	*	*
Differences between expected and actual experience	(9,810)		13,627	(612)	256	*	*	*	*	*
Changes of assumptions or other inputs	(53,531)		53,867			*	*	*	*	*
Benefit payments	(5,610)	(6,434)	(6,295)	(3,056)	(10,349)	*	*	*	*	*
Net change in total OPEB liability	(61,479)	3,039	70,483	3,039	(3,474)	*	*	*	*	*
Total OPEB Liability - beginning of year	172,251	169,212	98,729	95,690	99,164	*	*	*	*	*
Total OPEB Liability - end of year	<u>\$ 110,772</u>	<u>\$ 172,251</u>	<u>\$ 169,212</u>	<u>\$ 98,729</u>	<u>\$ 95,690</u>	*	*	*	*	*
Covered employee payroll	\$ 615,775	\$ 617,722	\$ 602,656	\$ 525,057	\$ 512,251	*	*	*	*	*
Total OPEB liability as a percentage of covered employee payroll	17.99%	27.88%	28.08%	18.80%	18.68%	*	*	*	*	*
<u>Significant Actuarial Assumptions</u>										
Discount rate	3.54%	2.21%	2.21%	3.58%	3.58%	*	*	*	*	*
Health cost trend rates:										
Initial	5.40% - 2021	0.90% - 2019	0.90% - 2019	16.60% - 2017	(6.60%) - 2017	*	*	*	*	*
Ultimate	4.24% - 2090	5.00% - 2030	5.00% - 2030	5.00% - 2028	5.00% - 2028	*	*	*	*	*
Mortality data set	Pub-2010	SOA RP-2014	SCA RP-2014	SOA RP-2014	SOA RP-2014	*	*	*	*	*
Mortality improvement scale	MP-2021	MP-2019	MP-2015	MP-2017	MP-2017	*	*	*	*	*

Notes to Required Supplementary Schedule:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75
* 10 Year schedule, historical information not available

See accompanying notes to the required supplementary information

SCHEDULE 4

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION

Schedule of Changes in the Commission's Proportionate Share of the Net Pension Liability

For the Year Ended June 30, 2022

<u>Measurement Period Ended</u>	<u>Commission's Proportion of the Net Pension Liability</u>	<u>Commission's Proportionate Share of the Net Pension Liability</u>	<u>Commission's Covered Payroll</u>	<u>Commission's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2021	0.01417594%	\$ 628,266	\$ 598,600	104.96%	72.22%
June 30, 2020	0.01536482%	\$ 982,757	\$ 627,353	156.65%	58.72%
June 30, 2019	0.01337442%	\$ 643,531	\$ 525,294	122.51%	65.59%
June 30, 2018	0.01275311%	\$ 614,088	\$ 486,480	126.23%	64.73%
June 30, 2017	0.01867401%	\$ 918,386	\$ 629,936	145.79%	62.66%
June 30, 2016	0.01801529%	\$ 957,980	\$ 594,013	161.27%	58.30%
June 30, 2015	0.01534003%	\$ 607,699	\$ 492,950	123.28%	65.47%
June 30, 2014	0.01697392%	\$ 637,131	\$ 527,467	120.79%	66.32%
June 30, 2013	0.01651152%	\$ 710,620	\$ 484,157	146.77%	59.81%
June 30, 2012	*	*	*	*	*

Note to Required Supplementary Schedule:

* 10 Year schedule; historical information not available

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

See accompanying notes to the required supplementary information

SCHEDULE 5
SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
Schedule of Commission Pension Contributions
For the Year Ended June 30, 2022

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Commission's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2022	\$ 86,355	\$ (86,355)	\$ -	\$ 628,039	13.75%
June 30, 2021	\$ 65,128	\$ (65,128)	\$ -	\$ 598,600	10.88%
June 30, 2020	\$ 68,256	\$ (68,256)	\$ -	\$ 627,353	10.88%
June 30, 2019	\$ 58,203	\$ (58,203)	\$ -	\$ 525,294	11.08%
June 30, 2018	\$ 53,902	\$ (53,902)	\$ -	\$ 486,480	11.08%
June 30, 2017	\$ 68,411	\$ (68,411)	\$ -	\$ 629,936	10.86%
June 30, 2016	\$ 64,509	\$ (64,509)	\$ -	\$ 594,013	10.86%
June 30, 2015	\$ 51,464	\$ (51,464)	\$ -	\$ 492,950	10.44%
June 30, 2014	\$ 55,067	\$ (55,067)	\$ -	\$ 527,467	10.44%
June 30, 2013	\$ 41,056	\$ (41,056)	\$ -	\$ 484,157	8.48%

See accompanying notes to the required supplementary information

SCHEDULE I
SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Subrecipients
DEPARTMENT OF TRANSPORTATION				
<i>Highway Planning and Construction Cluster:</i>				
Pass Through Payments from the Central New Hampshire Regional Planning Commission Highway Planning and Construction	20.205	#14634F	\$ 4,102	
Pass Through Payments from the New Hampshire Department of Transportation Highway Planning and Construction	20.205	#X-A005(107)	713,074	
<i>Total Highway Planning and Construction Cluster</i>			<u>717,176</u>	<u>\$ -</u>
<i>Transit Services Programs Cluster:</i>				
Pass Through Payments from the New Hampshire Department of Transportation Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	#NH-2021-016	383,507	365,556
<i>Total Transit Services Programs Cluster</i>			<u>383,507</u>	<u>365,556</u>
Total Department of Transportation			<u>1,100,683</u>	<u>365,556</u>
DEPARTMENT OF THE TREASURY				
Pass Through Payments from the New Hampshire Department of Business and Economic Affairs COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	#SLFRP0145	54,909	
Total Department of the Treasury			<u>54,909</u>	
DEPARTMENT OF HOMELAND SECURITY				
Pass Through Payments from the New Hampshire Department of Safety, Homeland Security and Emergency Management Pre-Disaster Mitigation	97.047	#EMB-2019-PC-0004	1,079	
Total Department of Homeland Security			<u>1,079</u>	
Total Expenditures of Federal Awards			<u>\$ 1,156,671</u>	<u>\$ 365,556</u>

See notes to schedule of expenditures of federal awards

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022

NOTE 1—BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Southern New Hampshire Planning Commission (the Commission) under programs of the federal government for the year ended June 30, 2022. 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 Southern New Hampshire Planning Commission, it is not intended to and does not present the financial position or changes in net position of the Southern New Hampshire Planning Commission.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the Commission's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3—INDIRECT COST RATE

The Southern New Hampshire Planning Commission has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

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

Independent Auditor's Report

To the Board of Commissioners
Southern New Hampshire Planning Commission

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Southern New Hampshire Planning Commission, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Southern New Hampshire Planning Commission's basic financial statements, and have issued our report thereon dated January 31, 2023.

Report on Internal Control Over Financial Reporting

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Vachon Clukey & Company PC

Manchester, New Hampshire
January 31, 2023

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

Independent Auditor's Report

To the Board of Commissioners
Southern New Hampshire Planning Commission

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Southern New Hampshire Planning Commission's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Southern New Hampshire Planning Commission's major federal programs for the year ended June 30, 2022. The Southern New Hampshire Planning Commission's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Southern New Hampshire 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 each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Southern New Hampshire Planning Commission and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Southern New Hampshire Planning Commission's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Southern New Hampshire Planning Commission's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Southern New Hampshire Planning Commission's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Southern New Hampshire Planning Commission's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Southern New Hampshire Planning Commission's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Southern New Hampshire Planning Commission's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Southern New Hampshire Planning Commission's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will

not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Vashon, Clukay, & Company PC

Manchester, New Hampshire
January 31, 2023

Southern New Hampshire Planning Commission
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2022

Section I--Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified – all reporting units

Internal control over financial reporting:
 Material weakness(es) identified? yes X no
 Significant deficiency(ies) identified? yes X none reported
 Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major federal programs:
 Material weakness(es) identified? yes X no
 Significant deficiency(ies) identified? yes X none reported

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

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

Identification of major federal programs:

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

Dollar threshold used to distinguish between Type A and Type B program: \$ 750,000

Auditee qualified as low-risk auditee? yes X no

Section II--Financial Statement Findings

There were no findings relating to the financial statements required to be reported by GAGAS:

Section III--Federal Award Findings and Questioned Costs

There were no findings and questioned costs required to be reported under 2 CFR 200.516(a).

SCHEDULE A
SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION
Supplemental Schedule of Expenditures
General Fund,
For the Year Ended June 30, 2022

EXPENDITURES:

Current operations:

General government:

Salaries and benefits	\$ 888,547
Contracted services	365,556
Computer equipment, software, and network	43,510
Insurance	12,636
Traffic counting	13,320
Travel	4,056
Truck-related expenditures	3,536
Workshops and conferences	1,421
Office occupancy	31,821
Utilities	7,440
Office supplies and maintenance	5,420
Other	<u>44,642</u>
Total Expenditures	<u>\$ 1,421,905</u>

ATTACHMENT #12

List of SNHPC Commissioners

SOUTHERN NH PLANNING COMMISSION MEMBERS

AUBURN

- Paula Marzloff
- Jeffrey Porter, Alt.

BEDFORD

- Charlie Fairman
- William Jean
- Danielle Evansic, Alt.
- Daniel Heath, Alt.
- Bryan Lord, Alt.

CANDIA

- Albert Hall, III
- Rudy Cartier

CHESTER

- Andrew Hadik
- Deborah Munson

DEERFIELD

- Frederick J. McGarry
- Robert Cote

DERRY

- John O'Connor
- Jeffrey Moulton
- Richard Tripp

FRANCESTOWN

- Linda Kunhardt
- Gary Schnakenberg
- Alfred Eisenberg, Alt.
- Jennifer Vadney, Alt.

GOFFSTOWN

- Barbara J. Griffin
- David Pierce
- Jacob LaFontaine
- Jo Ann Duffy, Alt.

HOOKSETT

- Robb Curry
- Denise Pichette Volk
- Robert Duhaime, Alt.

LONDONDERRY

- Brian Battaglia
- Deborah Lievens
- Arthur E. Rugg
- Suzanne Brunelle, Alt.
- Jeff Penta, Alt.
- Lynn Wiles, Alt.

MANCHESTER

- Peter D. Capano
- Raymond P. Clement
- Daniel P. O'Neil
- Donald Waldron
- Marcus Ponce de Leon, Alt.

NEW BOSTON

- David Litwinovich
- Mark Suennen

WEARE

- Naomi Bolton

WINDHAM

- John Hiltz
- Peter Griffin
- Edgar Lapointe

ATTACHMENT #13

List of Key Lead Agency Personnel and Salaries

Name	Title	Hourly Rate (Direct)
Nathan Miller	Deputy Executive Director	\$50.57

ATTACHMENT #14

Resumes of Key Lead Agency Personnel

NATHAN C. MILLER, AICP

2016 - Present **Deputy Executive Director**

Southern NH Planning Commission, Manchester, New Hampshire

Assist the Executive Director in coordinating and implementing land use and transportation projects, including the development, maintenance and monitoring of the Unified Planning Work Program; preparation of core MPO documents; develop specialized analytic methods and forecasting techniques for transportation and land use studies and plan evaluations; monitor the program budget; coordinate and work with federal, state, local and regional transportation agencies to obtain travel survey, traffic count, transit ridership, and transportation facility data and other needed information/data to complete regional planning initiatives; respond to requests for information, data and technical reports from federal, state, local and regional transportation agencies, consultants, and citizens.

2014 - 2016 **Executive Director**

Upper Valley Lake Sunapee Regional Planning Commission, Lebanon, NH

Administered UVLSRPC's workload and budget; staffed and administered Commission, Executive Committee, Finance and Personnel Committees; Served as primary reviewer of all UVLSRPC planning products; acted as primary liaison to local, state, and federal partner agencies and funders.

2009 - 2014 **Senior Planner/Planning Director**

Upper Valley Lake Sunapee Regional Planning Commission, Lebanon, NH

Supervised all aspects of UVLSRPC UPWP with NH DOT; development of special planning studies, municipal master plans and locally-requested data collection; served as circuit rider planner for Town of Enfield, NH; provided review and drafted comment letters for Developments of Regional Impact.

2006 - 2009 **Regional Planner**

Upper Valley Lake Sunapee Regional Planning Commission, Lebanon, NH

Coordinated development of special transportation studies; reviewed member community zoning, subdivision, and site plan review regulations for consistency with regional transportation planning initiatives; oversaw regional transportation data collection program.

EDUCATION

2006 **Master of Urban Planning, McGill University**

Montreal, Quebec Canada

Concentration in Transportation Planning

2004 **State University of New York at Plattsburgh**

Bachelor of Arts: Physics and Canadian Studies, Summa Cum Laude

State University of New York Presidential Scholar

PROFESSIONAL AFFILIATIONS

American Institute of Certified Planners

American Planning Association (APA), Northern New England Chapter

New Hampshire Planners Association