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**THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF TRANSPORTATION**



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*William Cass, P.E.
Commissioner*

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

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

Bureau of Rail & Transit
July 25, 2023

REQUESTED ACTION

Authorize the Department of Transportation to enter into a Transportation Vehicle Use Agreement with Grafton County Senior Citizens Council, Inc. (GCSCC), Lebanon, NH, effective upon Governor and Executive Council approval through vehicle disposition. This request is relative to the Transportation Vehicle Use Agreement only; no funds will be provided to GCSCC as part of this request. A statewide vehicle procurement contract will be entered into, to allow the subject vehicles to be purchased, and that statewide contract will be separately submitted to Governor and Executive Council for approval. Funding for the two vehicles covered by this Transportation Vehicle Use Agreement will be 85% Federal Funds, 7.5% State Capital Funds, and 7.5% Local/Private Funds.

EXPLANATION

NHDOT purchases vehicles through the leveraging of budgeted Federal Transit Administration (FTA) funds, State Capital Match funds, and local/private funds. The agency entering into a Vehicle Use Agreement with the State is invoiced by NHDOT for the 7.5% local/private match portion of the total project cost. Vehicles are procured in accordance with State and Federal requirements through a Statewide Bus Procurement Contract administered by the Department of Administrative Services' Bureau of Purchase and Property. The funds for vehicle purchases are encumbered upon issuance of a purchase order.

FTA's Section 5310 Enhanced Mobility of Seniors & Individuals with Disabilities Program authorizes grants to States to purchase capital equipment for local non-profit subrecipients that provide transportation services to seniors and individuals with disabilities. NHDOT has been administering the FTA Section 5310 program since its inception and has available funds that will be utilized for the above-referenced capital equipment request. The total purchase price of the capital equipment is estimated to be \$180,000, of which \$153,000 (85%) is FTA Section 5310 funds, \$13,500 (7.5%) is State Capital matching funds, and \$13,500 (7.5%) is local/private matching funds provided by GCSCC. NHDOT will be listed as the lienholder, to protect the Federal and State interest, and will hold the title to each covered vehicle until disposition. NHDOT is seeking Governor and Executive Council approval to enter into a Transportation Vehicle Use Agreement with the receiving agency, Grafton County Senior Citizens Center, which will bind them to Federal and State requirements for the use and operation of each covered vehicle. A copy of the Transportation Vehicle Use Agreement is attached.

NHDOT released a public notice on October 12, 2022, announcing the availability of funding from the FTA Section 5310 Enhanced Mobility of Seniors & Individuals with Disabilities Program for FY 2023. NHDOT solicited proposals from public transit agencies and private non-profit organizations engaged in public/human services transportation. NHDOT uses project selection criteria based on its State Management Plan for FTA programs to screen and select applicants, as follows:

| | | |
|---|--|------|
| 1 | The applicant identified how the project effectively meets the region's program-related needs and strategies, including those addressed in the locally developed Coordinated Public Transit-Human Services Transportation Plan. | 25% |
| 2 | The applicant has successful experience in providing transportation services for seniors and individuals with disabilities or the applicant has outlined how the new service will be successful. (Replacement vehicles require minimal details.) | 20% |
| 3 | The applicant has the technical capacity to carry out the project and has the financial capacity to provide the required match for the project and ongoing expenses associated with the project. (Replacement vehicles require minimal details.) | 20% |
| 4 | The applicant complies with relevant Federal and State regulations and has a history of compliance with regulations, reporting requirements, and other contract requirements (e.g., maintaining vehicles per OEM guidelines, meeting minimum mileage requirements, and timely submission of required reports). | 15% |
| 5 | The applicant demonstrates involvement in and support for the project, financial and otherwise, on the part of citizens and government. (Replacement vehicles require minimal details.) | 10% |
| 6 | The applicant successfully demonstrates service efficiency and effectiveness, measured in ridership, service miles, hours, and costs. New applicants must demonstrate the ability to measure performance and achieve goals. | 10% |
| <i>*Note: Weights subject to change</i> | | 100% |

Two agencies, GCSCC and Southern NH Services (SNHS), submitted applications by the deadline of December 5, 2022. A project evaluation committee consisting of three NHDOT Bureau of Rail and Transit staff reviewed and scored the applications submitted for FTA 5310 projects. The project evaluation committee members included Fred Butler (Public Transportation Administrator), Cathy Cormier (Transit Compliance Specialist), and Paula Devens (Transit Grants Coordinator). Each reviewer evaluated and scored the FY 2023 applications based on the criteria indicated in the solicitation materials and only the GCSCC application met NHDOT's criteria for inclusion in its public transit funding plan. The evaluation matrix and scores are provided below for reference.

| FY 2023 Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities Program Applicants | Average Score |
|--|---------------|
| Grafton County Senior Citizens Council (GCSCC) Replacement 8 pax gasoline cutaway | 89.5% |
| Grafton County Senior Citizens Council (GCSCC) Expansion 8 pax gasoline cutaway | 89.3% |
| Southern NH Services (SNHS) Replacement 12 pax gasoline cutaway | N/A* |

**SNHS's application did not meet the minimum requirements of 10,000 miles of service per year and as a result, SNHS was disqualified as an applicant.*

The related Transportation Vehicle Use Agreement has been reviewed and approved by the Attorney General as to form and execution and the Department has verified that the necessary funds are available. 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 is respectfully requested.

Sincerely,



William J. Cass, P.E.
Commissioner

Attachments

TRANSPORTATION VEHICLE USE AGREEMENT (VUA)

THIS VUA is by and between the State of New Hampshire Department of Transportation (hereinafter referred to as "State"), and Grafton County Senior Citizens Council a private not-for-profit organization, (hereinafter referred to as "Grantee"), whose office is located at 10 Campbell Street, Lebanon, NH 03766.

WHEREAS, The Federal Transit Act of 1964, as amended, 49 U.S.C. 5310, provides for capital grants to private nonprofit corporations and associations to assist them in providing transportation services meeting the special needs of seniors and individuals with disabilities for whom mass transportation services are unavailable, insufficient, or inappropriate; and

WHEREAS, the Governor of the State of New Hampshire, in accordance with a request by the Federal Transit Administration (hereinafter referred to as "FTA"), has designated the State to evaluate and select projects proposed by eligible sub-recipients and to coordinate the grant applications; and

WHEREAS, the State and the Grantee desire to utilize grant funds for the transportation needs of seniors and individuals with disabilities of the State.

NOW THEREFORE, in consideration of the mutual covenants herein set forth, the State and the Grantee agree as follows:

DEFINITIONS.

- a. Default: An Event of Default under this VUA will occur upon the failure of the Grantee to perform any of its payment or other obligations hereunder.
- b. Effective Date: The date on which the VUA is signed by both parties.
- c. Emergency: Any unanticipated event that results in a necessary deviation from standard protocols.
- d. Fair Market Value: Fair market value is the most probable price the project property would bring in a competitive and open market.
- e. Federal Interest: The dollar amount that is the federal share of the total project cost based on straight-line depreciation of the asset, whereby a total cost based on a calculated depreciation value of \$10,000 would result in a Federal Interest of \$8,500 based on an initial federal participation of 85%.
- f. Project: Public transportation capital projects planned, designed, and carried out to meet the special needs of seniors and individuals with disabilities when public transportation is insufficient, inappropriate, or unavailable. As identified in Exhibit B, Scope of Services.
- g. State Interest: The dollar amount that is the state share of the total project cost based on straight-line depreciation of the asset, whereby a total cost based on a calculated depreciation

value of \$10,000 would result in a State Interest of \$750 based on an initial state participation of 7.5%.

- h. State Management Plan (SMP): The SMP documents and describes the state's objectives, policies, administrative requirements, and procedures in managing the following FTA programs. Section 5311, 5339, and 5310. For the purposes of this VUA, the SMP refers to the most recent version.
- i. Useful life: Useful life is determined by years of service or accumulation of miles whichever comes first, by asset type as referenced in the SMP.
- j. Vehicle Operating Costs: The cost necessary to operate, maintain, and manage a public transportation system. Operating expenses usually include driver salaries, fuel, and items with less than one year of useful life.

Section 1

- 1.1 The State shall purchase and deliver to the Grantee the equipment identified in Exhibit B, attached hereto, and incorporated herein by reference. (hereinafter referred to as the "Project Equipment"). The State and the Grantee agree that the Vehicle Identification Number (VIN) of the Project Equipment will be inserted in Exhibit D following delivery of the Project Equipment. The estimated cost of the Project Equipment is identified in Exhibit C, with the actual cost to be determined following the award of bids for the Project Equipment.
- 1.2 Title to all Project Equipment shall be in the name of the Grantee; provided, however, that in order to secure the complete performance of this VUA, 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, as decided by the State, to the perfection of that interest and the renewal thereof. In connection with the purchase of any motor vehicle under this VUA, the Grantee shall give the State a security interest in the motor vehicle 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 vehicle on the motor vehicle title.
- 1.3 In the event of termination of this VUA before the expiration of the useful life, as defined by the State within the State Management Plan, of any Project Equipment purchased under this VUA, it is understood and agreed that legal title to such equipment shall be immediately transferred to the State or, at the State's sole discretion, to the State's written designee.

Section 2

- 2.1 No more than 30 days after receipt of an invoice from the State, or prior to the Project Equipment's being entered into service by the Grantee, whichever is later, the Grantee shall pay to the State the Agency Match as identified in Exhibit C. Failure to do so may result in termination of this VUA and reassignment of the Project Equipment to another agency.

- 2.2 Upon receipt by the Grantee of the Project Equipment, the Grantee shall provide transportation services (hereinafter referred to as the "Project") to seniors and individuals with disabilities as more specifically described in the Grantee's Application to the State and in compliance with FTA Section 5310 Program Guidelines, FTA Circular C9070.1G and subsequent revisions.
- 2.3 The Grantee shall coordinate its Project with similar transportation services in its region, with coordination to include vehicle sharing, time-sharing, joint purchase, or consolidation of services, where feasible. Failure to exhibit good-faith efforts to coordinate, as determined by the State upon collaboration with the affected Regional Coordinating Council(s) (RCC), shall constitute an event of default under Section 7.1.5.
- 2.4 The Grantee is responsible for all vehicle operating costs, as defined in FTA Circular C9070.1G and subsequent revisions. The Grantee further agrees to provide sufficient funds to operate, maintain, and insure the Project Equipment throughout its useful life.
- 2.5 The Grantee agrees that the Project Equipment's use and disposition shall conform in every respect to the requirements of the FTA Circular 5010.1E, and subsequent revisions, as well as the most recent State Management Plan, which is hereby incorporated by reference. If during the term of this VUA, any Project Equipment is not used in the manner herein described, the Grantee shall immediately notify the State and take all steps necessary to immediately transfer the title of the Project Equipment to the State or the State's written designee.
 - 2.5.1 Should the Project Equipment be prematurely withdrawn from appropriate use the Grantee agrees to transfer the vehicle to the State or to an entity designated by the State. Should a transfer not be practicable, such as in the case of a casualty loss, the Grantee shall reimburse the State an amount equivalent to the sum of the federal interest and State interest based on the insurance payment or equivalent. The Grantee may provide equivalent replacement equipment in the event of a casualty loss, with the prior written approval of the State.
- 2.6 During the full period of this VUA, the Grantee shall maintain the Project Equipment at a high level of cleanliness, safety, and mechanical soundness. The Grantee shall certify that an FTA-compliant maintenance plan that meets or exceeds the minimum preventive maintenance guidelines set forth by the original equipment manufacturer is followed.
- 2.7 The Grantee shall secure automobile liability insurance commensurate with requirements set forth by the affected RCC(s). At a minimum, coverage shall be for a minimum of \$1,000,000 combined single limit coverage to protect itself and the State from claims arising from property damage and personal injury. A copy of the insurance certificate shall be forwarded to the State within 30 days of vehicle delivery. Insurance hereunder shall be affected under the standard form, valid, and enforceable policies issued by insurers authorized to write insurance in the State. The State must be listed as an additional insured and Certificate Holder.
- 2.8 The Grantee shall implement and carry out a driver training program that meets or exceeds the State's standards, as determined by the State's Rural Transit Assistance Program (RTAP)

committee. At the time of execution, the minimum pieces of training include defensive driving, passenger assistance, and emergency evacuation procedures.

- 2.9 The Grantee shall not change, add, or remove seating within the vehicle without prior State approval. The Grantee will not change the use of the vehicle or location at which the vehicle is based, as specified within Exhibit B, except in an emergency, without prior approval by the State. In case of an emergency, the Grantee shall notify the State no later than the next working day following the day of the events giving rise to an emergency. Such change shall be valid for five days; thereafter, the written approval of the State shall be required.

Section 3

- 3.1 The term of this VUA shall commence on the date it is signed by both parties (hereinafter referred to as the "Effective Date") and shall terminate on the date determined by the State to be the end of the useful life of the Project Equipment.

Section 4

- 4.1 The Grantee shall comply with all terms and conditions outlined in FTA Circular 9070.1G or as amended. The Grantee shall assume all obligations of a sub-recipient as identified in the Circular.

4.1.1 At the State's discretion, the Grantee will be required to submit annual signed FTA Certifications and Assurances and Master Agreement.

- 4.2 In connection with the performance of the services hereunder, the Grantee shall comply with all laws, regulations, and statutes of federal, state, county, or municipal authorities, which may impose additional obligations or duties upon the Grantee.
- 4.3 The State will conduct periodic reviews, at its discretion, to ensure compliance with the obligations identified in Section 4.2. Notable federal requirements include but are not limited to ensuring preventive maintenance is conducted per the Grantee's maintenance plan developing and/or implementing a Board-approved Title VI (Civil Rights) plan, and ensuring all services are compliant with Americans with Disabilities Act (ADA) guidelines.

Section 5

- 5.1 The Grantee shall submit to the State a Quarterly Productivity Report on the form and according to the schedule required by the State. The State may require that additional reports be submitted as deemed necessary, such as those designed to enhance RCC activities or ensure FTA compliance.
- 5.2 **General Transit Feed Specification (GTFS).** As applicable, 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.

Section 6

- 6.1 To the extent necessary in carrying out the Project, the Grantee shall conform its cost accounting practices and standards to those required by 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Super Circular"), which is incorporated herein by reference.
- 6.2 The Grantee shall permit the State, the Comptroller General of the United States, and the Secretary of the United States Department of Transportation, or their authorized representatives, to inspect all Project Equipment, all transportation services rendered by the Grantee, and all relevant Project data records, as determined by the State, the Comptroller General, and the Secretary of Transportation or their authorized representatives. The Grantee shall also permit the above-named persons to audit the books, records, contracts, and accounts of the Grantee pertaining to the Project.
- 6.3 Where there is a conflict between the provisions of Section 6 and any other clause in this VUA, the provisions of Section 6 shall prevail.

Section 7

- 7.1 The State may, by written notice to the Grantee at least 30 days prior, shall have the option to terminate this VUA for any of the following reasons:
 - 7.1.1 The Grantee primarily utilizes the vehicle for services other than those that are designed to benefit seniors and individuals with disabilities in accordance with FTA Section 5310 requirements;
 - 7.1.2 The Grantee utilizes the vehicle for less than 10,000 miles per year;
 - 7.1.3 The Grantee takes any action pertaining to this VUA without the approval of the State, and which under the procedures of this VUA, would have required the approval of the State;
 - 7.1.4 The commencement, prosecution, or timely completion of the Project by the Grantee, is for any reason, rendered improbable, impossible, or illegal;
 - 7.1.5 The Grantee shall be found to be in default under any provision of this VUA.

Section 8

- 8.1 The Grantee hereby covenants and agrees to defend, indemnify and hold harmless the State from and against any and all losses suffered by the State and from and against all claims, demands, causes of action, losses, and damages asserted by or on behalf of any person or loss of, or damage to any property, sustained or occurring (or which may be claimed to have been sustained or to have occurred) in connection with, as a result of, or pertaining to the operation of the Project hereunder, on account of or based upon the acts, omission, fault,

negligence, or misconduct of the Grantee or any person other than the State or its agents, servants, and employees.

- 8.2 The Grantee hereby covenants and agrees that at all times during the grant term, it will maintain or will ensure that there is in effect statutory workers' compensation and employers' liability insurance for all employees of the Grantee engaged in the operation of the Project hereunder, and in case any such work is sublet, the Grantee shall require the subgrantee similarly to provide such insurance for all employees of the subgrantee.
- 8.3 Notwithstanding anything to the contrary contained herein, nothing in this VUA is intended to act as a waiver of the sovereign immunity of the State.

Section 9

- 9.1 The Director of Aeronautics, Rail and Transit of the New Hampshire Department of Transportation, hereinafter referred to as the Contracting Officer, shall be the representative of the State under the present VUA. In the event of any dispute hereunder, the interpretation of this VUA by the Contracting Officer, and his/her decisions on any dispute, shall be final.
- 9.2 This VUA may be amended, waived, or discharged only by an instrument in writing signed by the parties hereto.
- 9.3 No member, officer, or employee of the Grantee during his/her tenure or one year thereafter shall have any interest, direct or indirect, in this VUA or the proceeds thereof.
- 9.4 Notwithstanding anything in this VUA to the contrary, all obligations of the State hereunder, including without limitation on the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds for this purpose, and in no event shall the State be liable for any payments hereunder over such available appropriated funds. In the event of a reduction or termination of these funds, the State shall have the right to terminate this VUA, effective immediately, by giving the Grantee fifteen (15) days written notice of such termination.

9.5 IN WITNESS WHEREOF the parties hereto have executed this VUA on the day and year first above written.

The New Hampshire Department of Justice and Department of Transportation approved this template for use in the FTA Section 5310 program.

Grantee

Grafton County Senior Citizens Council

[Handwritten Signature]
Signature

Date: 7/18/23

Kathleen Vasconcelos
Type or Print Name

Executive Director
Title

State of New Hampshire, Department of Transportation

[Handwritten Signature]
Signature

Date: 08/04/23

Michelle L. Winters
Type or Print Name

Director of Aeronautics, Rail & Transit
Title

Attorney General

This is to certify that this office has reviewed the above VUA and is approved as to form and execution.

[Handwritten Signature]
Signature

Date: 8/14/2023

Samuel Burgess
Type or Print Name

Assistant Attorney General
Title

EXHIBITS TO CONTRACT

Vehicle Use Agreement

EXHIBIT A Special Provisions

EXHIBIT B Scope of Services

EXHIBIT C Budget

EXHIBIT D Vehicle List

Certificate of Good Standing

Certificate of Corporate Vote

Certificate of Insurance

FTA Certifications and Assurances

FTA Master Agreement

5013c

Financial Audit

Board of Directors

Key Personnel Resumes

Richard L. Nichols

Director of Accounts, Risk & Transit

Grafton County Senior Citizens Council, Inc.
EXHIBIT A
SPECIAL PROVISIONS

N/A

Grafton County Senior Citizens Council, Inc.
EXHIBIT B
SCOPE OF SERVICES

PROJECT DESCRIPTION

- B.1 Grafton County Senior Citizens Council, Inc. (GCSCC) will receive a replacement 8-passenger cutaway bus to be stored at the Senior Center at Littleton, 77 Riverglen Lane, Littleton NH, 03861. The cutaway will be used to provide ADA-accessible transportation services for seniors and individuals with disabilities in the Grafton County area, based out of the Littleton Area Senior Center, serving the towns of Littleton, Bethlehem, Franconia, Lisbon, Lyman, Landaff, Sugar Hill, Monroe, and Easton. Transportation services will provide access to non-emergency medical appointments, shopping, human services, and community service programs.
- B.2 GCSCC will receive an expansion 8-passenger cutaway bus to be stored at the Orford Senior Center located on Dartmouth College Highway in Orford, NH 03777 to provide ADA-accessible transportation services for seniors and individuals with disabilities through the Orford Senior Center. GCSCC will provide transportation services three days a week, allowing access to non-emergency medical appointments, shopping, human services, and community service programs in the upper valley.
- B.3 GCSCC may alter services upon written request to, and subsequent written approval from, the State. Any such alterations must adhere to FTA Section 5310 requirements.

Grafton County Senior Citizens Council, Inc.
EXHIBIT C
 Budget

C.1. Figures listed in the table are for illustrative purposes only. Actual costs will vary pending the State's procurement of the vehicle listed.

| QTY | PROJECT EQUIPMENT | ESTIMATED TOTAL COST | ESTIMATED FEDERAL AMOUNT | ESTIMATED STATE MATCH | ESTIMATED AGENCY MATCH |
|---------------|--------------------------------|----------------------|--------------------------|-----------------------|------------------------|
| 1 | 8-Pax ADA cutaway- replacement | \$90,000 | \$76,500 | \$6,750 | \$6,750 |
| 1 | 8-Pax ADA cutaway- expansion | \$90,000 | \$76,500 | \$6,750 | \$6,750 |
| Totals | | \$180,000 | \$153,000 | \$13,500 | \$13,500 |

- 1.1 Funds are contingent upon Federal and State appropriations.
- 1.2 The State will procure the vehicles above through a Statewide Contract utilizing Federal Transit Administration (FTA) Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities Capital Program funding.
- 1.3 The FTA will provide a maximum of 85% of the total project cost with an estimated FTA funding amount of \$153,000.
- 1.4 The State will provide a maximum State Capital match of 7.5% of the total project cost with an estimated state capital match of \$13,500.
- 1.5 Grafton County Senior Citizens Council, Inc. (GCSCC) will provide a maximum Agency match of 7.5% of the total project cost with an estimated agency match of \$13,500.
- 1.6 The total estimated project cost is \$180,000. The State, at its discretion, may allocate additional Federal and/or State funding for the project should actual costs exceed the estimated amounts.
- 1.7 The Federal percent of the total project cost will not exceed 85% and the State portion of the total project cost will not exceed 7.5%.

C.2 The State will submit an invoice to GCSCC for the agency match to the Statewide Contractor as detailed in the Vehicle Use Agreement.

Grafton County Senior Citizens Council
EXHIBIT D
Vehicle Inventory

| | |
|------------------------------------|-------------------|
| 2013 Ford Phoenix 8 & 2 gasoline | 1FDEE3FL9DDA79091 |
| 2016 Ford E350 8 & 2 Passenger | 1FDEE3FS6GDC57857 |
| 2016 Ford E350 8 & 2 Passenger Bus | 1FDEE3FS4GDC57856 |
| 2016 Ford E350 8 & 2 Passenger Bus | 1FDEE3FS8GDC57858 |
| 2016 Ford E350 8 & 2 Passenger Bus | 1FDEE3FS0GDC57854 |
| 2017 E350 Ford Bus | 1FDEE3FS1HDC29269 |
| 2017 Ford E350 Bus | 1FDEE3FS4HDC29265 |
| 2018 Ford E350 Bus | 1FDEE3FS5JDC23903 |
| 2019 Ford Phoenix 8&2 | 1FDEE3FS5KDC73962 |
| 2021 Ford E350 8&2 PO 1076784 | 1FDEE3FK0NDC11485 |
| 2021 Ford E350 8&2 PO1076784 | 1FDEE3K1MDC13454 |
| 2021 Ford E350 8&2 PO1076784 | 1FDEE3FK8MDC13452 |

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 13, 1972. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 65677

Certificate Number: 0006192405



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire.

this 1st day of April A.D. 2023.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, DEAN CASHMAN, hereby certify that:
(Name of the elected Officer of the Corporation/LLC: cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Grafton County Senior Citizens Council, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on JULY 24, 2018, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Kathleen Vasconcelos, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Grafton County Senior Citizens Council, Inc.
(Name of Corporation/ LLC) to enter into contracts or agreements with the State

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: 7/18/2023

Signature of Elected Officer

Name: DEAN CASHMAN

Title: VP



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
8/15/2023

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

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

| | | |
|--|---|--------------------------------------|
| PRODUCER Digital Insurance LLC - Rutland, VT 98 Merchants Row Rutland, VT 05701 | CONTACT NAME: Sandra Delisle PHONE (A/C, No, Ext): (800) 296-5722 E-MAIL ADDRESS: Sandy.Delisle@onedigital.com | FAX (A/C, No): (802) 296-6126 |
| | INSURER(S) AFFORDING COVERAGE | |
| INSURED Grafton County Senior Citizens Council, Inc PO Box 433 Lebanon, NH 03766 | INSURER A: Philadelphia Indemn Insurance | NAIC # 18058 |
| | INSURER B: Wesco Insurance Company | 25011 |
| | INSURER C: | |
| | INSURER D: | |
| | INSURER E: | |

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

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

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS |
|----------|---|-----------|----------|---------------|-------------------------|-------------------------|---|
| A | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER: | X | | PHPK2481089 | 10/25/2022 | 10/25/2023 | EACH OCCURRENCE \$ 1,000,00 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,00 MED EXP (Any one person) \$ 5,00 PERSONAL & ADV INJURY \$ 1,000,00 GENERAL AGGREGATE \$ 3,000,00 PRODUCTS - COM/OP AGG \$ 3,000,00 EMPLOYEE BENEFIT \$ 3,000,00 |
| | AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY | | | PHPK2481089 | 10/25/2022 | 10/25/2023 | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,00 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ |
| A | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 0 | | | PHUB838029 | 10/25/2022 | 10/25/2023 | EACH OCCURRENCE \$ 2,000,00 AGGREGATE \$ Aggregate \$ 2,000,00 |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N If yes, describe under DESCRIPTION OF OPERATIONS below | | N/A | WWC3617228 | 11/13/2022 | 11/13/2023 | PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ 500,00 E.L. DISEASE - EA EMPLOYEE \$ 500,00 E.L. DISEASE - POLICY LIMIT \$ 500,00 |
| A | Property | | | PHPK2481089 | 10/25/2022 | 10/25/2023 | Ded \$ 1,000,00 |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Workers Compensation Statutory Coverage applies in NH & FL. Robert Muh, William Geraghty, Dean Cashman and Martha Richards are Excluded Officers.

The State of NH Department of Transportation is named additional insured with respect to general liability to the extent required in executed written contract.

| | |
|--|--|
| CERTIFICATE HOLDER State of New Hampshire Department of Transportation 7 Hazen Drive Concord, NH 03301 | CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE |
|--|--|

FEDERAL FISCAL YEAR 2023 CERTIFICATIONS AND ASSURANCES FOR FTA ASSISTANCE PROGRAMS

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

Name of Applicant: Everett County Senior Citizens Council, Inc.

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

Or,

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

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

Certifications and Assurances

Fiscal Year 2023

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: Grafton County Senior Citizens Council Inc.

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

Certifications and Assurances

Fiscal Year 2023

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

Signature  Date: 2-7-23

Name Kathleen Vasconcelos 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.

Grafton County Senior Citizens 5-9-22
Name of Agency Council, Inc. Date

Kathleen Vasconcelos [Signature]
Name of Authorized Official Signature
Exec. Director

**GRAFTON COUNTY SENIOR
CITIZENS COUNCIL, INC.**

FINANCIAL STATEMENTS
September 30, 2021 and 2020

SINGLE AUDIT REPORTS
September 30, 2021

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ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

46 N. STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Grafton County Senior Citizens Council, Inc.
Lebanon, New Hampshire

Opinion

We have audited the accompanying financial statements of Grafton County Senior Citizens Council, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Grafton County Senior Citizens Council, Inc. as of September 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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 Grafton County Senior Citizens Council, Inc. 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 Grafton County Senior Citizens Council, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Grafton County Senior Citizens Council, Inc.'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 Grafton County Senior Citizens Council, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2022, on our consideration of Grafton County Senior Citizens Council, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Grafton County Senior Citizens Council, Inc.'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 Grafton County Senior Citizens Council, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited the Grafton County Senior Citizens Council, Inc.'s 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 12, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Rowley & Associates, P.C.
Concord, New Hampshire
June 23, 2022

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
STATEMENT OF FINANCIAL POSITION
September 30, 2021 With Comparative Totals for September 30, 2020
See Independent Auditor's Report

| ASSETS | Net Assets Without Donor Restriction | Net Assets With Donor Restriction | Total 2021 | Total 2020 |
|--|--|---|---------------------------|---------------------------|
| CURRENT ASSETS | | | | |
| Cash and cash equivalents | \$ 560,971 | \$ 26,639 | \$ 587,610 | \$ 576,914 |
| Investments | 310,918 | - | 310,918 | 245,838 |
| Accounts receivable | 18,413 | - | 18,413 | 4,737 |
| Grants receivable | 261,624 | 12,575 | 274,199 | 201,727 |
| Inventories | 19,763 | - | 19,763 | 25,815 |
| Prepaid expenses | 19,708 | - | 19,708 | 11,130 |
| Deposits | - | - | - | 16,760 |
| | <u>1,191,397</u> | <u>39,214</u> | <u>1,230,611</u> | <u>1,082,921</u> |
| LAND, BUILDING AND EQUIPMENT, at cost | | | | |
| Land | 39,012 | - | 39,012 | 39,012 |
| Buildings and improvements | 3,261,668 | - | 3,261,668 | 3,191,804 |
| Equipment | 244,761 | - | 244,761 | 253,244 |
| Vehicles | 898,055 | - | 898,055 | 707,649 |
| | <u>4,443,496</u> | <u>-</u> | <u>4,443,496</u> | <u>4,191,709</u> |
| Accumulated depreciation | <u>(2,226,364)</u> | <u>-</u> | <u>(2,226,364)</u> | <u>(2,065,539)</u> |
| | <u>2,217,132</u> | <u>-</u> | <u>2,217,132</u> | <u>2,126,170</u> |
| LONG-TERM ASSETS | | | | |
| Investments, Endowment | <u>268,917</u> | <u>231,467</u> | <u>500,384</u> | <u>310,648</u> |
| Total Assets | <u>\$3,677,446</u> | <u>\$ 270,681</u> | <u>\$3,948,127</u> | <u>\$3,519,739</u> |
| LIABILITIES AND NET ASSETS | | | | |
| CURRENT LIABILITIES | | | | |
| Accounts payable | \$ 41,618 | \$ - | \$ 41,618 | \$ 32,821 |
| Accrued expenses | 154,618 | - | 154,618 | 133,069 |
| Security deposits | 325 | - | 325 | 325 |
| | <u>196,561</u> | <u>-</u> | <u>196,561</u> | <u>166,215</u> |
| OTHER LIABILITIES | | | | |
| SBA Payroll Protection Program loan | - | - | - | 359,800 |
| NET ASSETS | | | | |
| Without donor restriction: | | | | |
| Operating | 683,918 | - | 683,918 | 285,816 |
| Board designated | 579,835 | - | 579,835 | 345,126 |
| Investment in fixed assets | 2,217,132 | - | 2,217,132 | 2,126,170 |
| | <u>3,480,885</u> | <u>-</u> | <u>3,480,885</u> | <u>2,757,112</u> |
| With donor restriction | - | 270,681 | 270,681 | 236,612 |
| | <u>3,480,885</u> | <u>270,681</u> | <u>3,751,566</u> | <u>2,993,724</u> |
| Total Liabilities and Net Assets | <u>\$3,677,446</u> | <u>\$ 270,681</u> | <u>\$3,948,127</u> | <u>\$3,519,739</u> |

The notes to consolidated financial statements are an integral part of this statement

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
STATEMENT OF ACTIVITIES
Year Ended September 30, 2021
With Comparative Totals For Year Ended September 30, 2020
See Independent Auditor's Report

| | Net Assets Without Donor Restriction | Net Assets With Donor Restriction | Total 2021 | Total 2020 |
|---|--|---|---------------------|--------------------|
| REVENUE AND OTHER SUPPORT | | | | |
| Contributions: | | | | |
| Local government agencies | \$ 351,820 | \$ - | \$ 351,820 | \$ 381,434 |
| Senior center activities and fundraising | 8,934 | - | 8,934 | 24,051 |
| Program participant | 169,979 | - | 169,979 | 174,870 |
| General contributions and other | 522,848 | 3,549 | 526,397 | 701,030 |
| Contributions, non-cash | 237,304 | - | 237,304 | 194,445 |
| Contributions, in-kind | 13,000 | - | 13,000 | - |
| Special events | - | - | - | 375 |
| United Way agencies | - | 23,760 | 23,760 | 17,668 |
| Other Support: | | | | |
| Miscellaneous income | 9,155 | - | 9,155 | 7,695 |
| Rental income | 3,300 | - | 3,300 | 14,932 |
| Governmental programs and fees for contract services | 2,078,106 | 61,877 | 2,139,983 | 2,156,324 |
| | <u>3,394,446</u> | <u>89,186</u> | <u>3,483,632</u> | <u>3,672,824</u> |
| Net Assets Released From Donor Imposed Restrictions | | | | |
| | <u>86,854</u> | <u>(86,854)</u> | <u>-</u> | <u>-</u> |
| EXPENSES | | | | |
| Program Services | | | | |
| Senior transportation | 274,664 | - | 274,664 | 478,694 |
| Nutrition programs | 1,718,043 | - | 1,718,043 | 1,756,724 |
| Social services programs | 47,550 | - | 47,550 | 73,881 |
| Service Link | 396,603 | - | 396,603 | 372,975 |
| RSVP programs | 148,721 | - | 148,721 | 121,215 |
| Senior center activities | 22,849 | - | 22,849 | 34,812 |
| | <u>2,608,430</u> | <u>-</u> | <u>2,608,430</u> | <u>2,838,301</u> |
| Supporting Services | | | | |
| Management and general | 718,312 | - | 718,312 | 734,373 |
| Fundraising | 79,814 | - | 79,814 | 81,597 |
| | <u>798,126</u> | <u>-</u> | <u>798,126</u> | <u>815,970</u> |
| | <u>3,406,556</u> | <u>-</u> | <u>3,406,556</u> | <u>3,654,271</u> |
| Net Operating Increase in Net Assets | 74,744 | 2,332 | 77,076 | 18,553 |
| NON-OPERATING GAINS AND LOSSES | | | | |
| Interest income | 332 | - | 332 | 795 |
| Interest and dividends on investment and Endowment | 8,393 | 4,729 | 13,122 | 13,374 |
| Realized and unrealized gain on investments and Endowment, net of fees | 42,275 | 27,008 | 69,283 | 14,286 |
| SBA Payroll Protection Program | 359,800 | - | 359,800 | - |
| Employee retention credit, net direct cost of \$12,822 | 239,626 | - | 239,626 | - |
| Loss on disposal of fixed assets | (1,397) | - | (1,397) | - |
| | <u>649,029</u> | <u>31,737</u> | <u>680,766</u> | <u>28,455</u> |
| NET INCREASE IN NET ASSETS | 723,773 | 34,069 | 757,842 | 47,008 |
| NET ASSETS, BEGINNING OF YEAR | 2,757,112 | 236,612 | 2,993,724 | 2,946,716 |
| NET ASSETS, END OF YEAR | \$ 3,480,885 | \$ 270,681 | \$ 3,751,566 | \$2,993,724 |

The notes to consolidated financial statements are an integral part of this statement

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
 STATEMENT OF FUNCTIONAL EXPENSES
 For the Year Ending September 30, 2021
 (With Comparative Totals for the Year Ended September 30, 2020)
 See Independent Auditor's Report

| | PROGRAM SERVICES | | | | | | SUPPORT | | MEMORANDUM TOTALS | | |
|----------------------------|-----------------------|---------------------|------------------|-------------------|-------------------|------------------|---------------------|------------------------|-------------------|---------------------|---------------------|
| | Senior Transportation | Nutrition | Social Services | Service Link | RSVP | Senior Activity | Total Program | Management and General | Fund Raising | 2021 | 2020 |
| Salaries and wages | \$ 122,087 | \$ 750,296 | \$ 33,302 | \$ 259,551 | \$ 55,970 | \$ - | \$ 1,251,206 | \$ 418,059 | \$ 46,451 | \$ 1,715,716 | \$ 1,870,363 |
| Payroll taxes | 5,476 | 61,771 | 2,398 | 19,874 | 6,609 | - | 96,128 | 31,550 | 3,506 | 131,184 | 142,776 |
| Employee benefits | 2,618 | 54,806 | 8,477 | 29,148 | 7,614 | - | 102,663 | 40,864 | 4,540 | 148,067 | 184,563 |
| Travel | 459 | 21,071 | 198 | 4,432 | 837 | - | 26,997 | 6,843 | 760 | 34,600 | 53,077 |
| Supplies | 2,844 | 94,770 | 113 | 15,220 | 13,706 | 3,970 | 130,623 | 37,884 | 4,209 | 172,716 | 152,369 |
| Food and beverages | - | 262,779 | - | - | - | - | 262,779 | 570 | 63 | 263,412 | 276,956 |
| Donated food and beverages | - | 97,127 | - | - | - | - | 97,127 | - | - | 97,127 | 120,014 |
| Rent and utilities | 1,509 | 117,978 | 648 | 17,654 | 984 | - | 138,773 | 9,188 | 1,021 | 148,982 | 159,857 |
| Vehicle expense | 31,257 | - | - | - | - | - | 31,257 | 494 | 55 | 31,806 | 68,218 |
| Postage | 43 | 2,766 | 73 | 1,891 | 1,235 | 233 | 6,241 | 3,539 | 393 | 10,173 | 9,658 |
| Repairs and maintenance | 3,692 | 123,161 | 1,083 | 2,202 | 572 | - | 130,710 | 10,543 | 1,149 | 142,202 | 122,244 |
| Telephone and internet | 280 | 17,208 | 88 | 7,603 | 1,724 | - | 26,903 | 5,894 | 655 | 33,652 | 28,923 |
| Professional Fees | - | - | - | 11,378 | - | - | 11,378 | 69,974 | 7,775 | 89,127 | 70,220 |
| Bank and other fees | - | 700 | - | - | 534 | - | 1,234 | 880 | 98 | 2,212 | 1,492 |
| Interest expense | - | - | - | - | - | - | - | 59 | 7 | 66 | 1,742 |
| Dues and subscriptions | - | - | - | - | 50 | - | 50 | 3,533 | 393 | 3,976 | 2,853 |
| Insurance | 18,882 | 48,547 | 347 | 10,307 | 2,736 | - | 80,819 | 13,424 | 1,492 | 95,735 | 120,451 |
| Marketing/public relations | 35 | 510 | 4 | - | 9,356 | - | 9,905 | 13,978 | 1,553 | 25,436 | 19,748 |
| Staff development | 1,647 | 4,727 | 4 | 502 | 404 | 310 | 7,624 | 7,737 | 860 | 16,221 | 11,798 |
| Printing and copying | - | - | - | - | 633 | - | 633 | 1,265 | 141 | 2,039 | 4,913 |
| Volunteer recognition | - | 10 | - | 100 | 4,045 | 146 | 4,301 | 344 | 38 | 4,683 | 652 |
| Miscellaneous expenses | 91 | 1,041 | 2 | 3,543 | 977 | 70 | 5,724 | 5,362 | 596 | 11,682 | 11,933 |
| Depreciation | 83,438 | 49,160 | 764 | 10,511 | - | - | 143,873 | 25,296 | 2,811 | 171,980 | 155,972 |
| Fundraising | 7 | 48 | - | - | - | - | - | 1,818 | 202 | 2,079 | 887 |
| Technology | 299 | 9,428 | 49 | 2,687 | 2,073 | - | 14,536 | 8,471 | 941 | 23,948 | 31,055 |
| Other program expenses | - | 139 | - | - | 8,662 | - | 9,112 | - | - | 9,112 | 1,774 |
| Senior activity expense | - | - | - | - | - | 17,775 | 17,775 | 945 | 105 | 18,823 | 29,783 |
| Total Expenses | \$ 274,664 | \$ 1,718,043 | \$ 47,550 | \$ 396,603 | \$ 148,721 | \$ 22,849 | \$ 2,608,430 | \$ 718,312 | \$ 79,814 | \$ 3,406,556 | \$ 3,654,271 |

The notes to consolidated financial statements are an integral part of this statement

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
 STATEMENTS OF CASH FLOWS
 For the Years Ended September 30, 2021 and 2020
 See Independent Auditor's Report

| | <u>2021</u> | <u>2020</u> |
|--|-------------------|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Increase in net assets | \$ 757,842 | \$ 47,008 |
| Adjustments to reconcile change in net assets to net unrestricted cash provided by operating activities: | | |
| Depreciation | 171,980 | 155,972 |
| Contributions of fixed assets | (130,339) | (64,474) |
| Loss on disposal of fixed assets | 1,397 | - |
| Forgiveness of SBA Payroll Protection Program | (359,800) | - |
| Gain on realized & unrealized investments & Endowment | (75,363) | (19,197) |
| (Increase) decrease in operating assets | | |
| Accounts receivable | (13,676) | 15 |
| Grants receivable | (72,472) | 71,666 |
| Inventories | 6,052 | (2,670) |
| Prepaid expenses | (8,578) | 5,162 |
| Deposits | 16,760 | (16,760) |
| Increase (decrease) in operating liabilities | | |
| Accounts payable | 8,797 | (42,742) |
| Accrued expenses | 21,549 | 6,826 |
| Net cash provided by operating activities | <u>324,149</u> | <u>140,806</u> |
| CASH FLOW FROM INVESTING ACTIVITIES: | | |
| Proceeds from sales on investments and Endowment | 149,672 | 192,563 |
| Purchases of investments and Endowment | (329,124) | (183,438) |
| Cash paid for purchases of fixed assets | (134,001) | (35,056) |
| Net cash (used) by investing activities | <u>(313,453)</u> | <u>(25,931)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES: | | |
| Net proceeds (payments) on line of credit | - | (157,000) |
| Net proceeds from SBA Payroll Protection Program | - | 359,800 |
| Net cash provided by financing activities | <u>-</u> | <u>202,800</u> |
| Net increase in cash and cash equivalents | 10,696 | 317,675 |
| Cash and cash equivalents, beginning of year | <u>576,914</u> | <u>259,239</u> |
| Cash and cash equivalents, end of year | <u>\$ 587,610</u> | <u>\$ 576,914</u> |
| SUPPLEMENTAL SCHEDULE OF CASH FLOW INFORMATION | | |
| Non cash contributions | <u>\$ 237,304</u> | <u>\$ 197,445</u> |
| In kind contributions | <u>\$ 13,000</u> | <u>\$ -</u> |
| Cash paid for interest | <u>\$ 66</u> | <u>\$ -</u> |
| Cost of fixed assets-acquired | 281,100 | 99,530 |
| Deposit paid in prior year | (16,760) | - |
| Donation of fixed assets | (130,339) | (64,474) |
| Net cash paid for fixed assets | <u>\$ 134,001</u> | <u>\$ 35,056</u> |

The notes to consolidated financial statements are an integral part of this statement

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2021 and 2020

I. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Grafton County Senior Citizens Council, Inc. (hereinafter referred to as the "Organization" or the "Council") have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to not-for-profits. The Financial Accounting Standards Board (FASB) is the accepted standard-setting body for establishing accounting and financial reporting principles for not-for-profits. The more significant of the FASB's generally accepted accounting principles applicable to the Council, and the Council's conformity with such principles, are described below. These disclosures are an integral part of the Council's financial statements.

A. NATURE OF ACTIVITIES, PURPOSE AND CONCENTRATIONS

The Grafton County Senior Citizens Council, Inc. is a "not-for-profit" organization, which provides community-based services to older individuals in Grafton County, New Hampshire. These services include transportation, nutrition, and physical and social activities. The Council's program support is derived primarily from federally funded fee for service contracts and grants through the State of New Hampshire, and is supplemented by participant program related contributions. The Council also receives mission critical program support from area towns, agencies, United Way and Grafton County. The Council also allows the area Senior Centers to generate program support for activities specific to the area centers.

B. BASIS OF ACCOUNTING

The financial statements of the Organization have been prepared in the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Consequently, revenues are recognized when earned and expenses are recognized when incurred.

C. FINANCIAL STATEMENT PRESENTATION

The Council maintains its accounting records on the accrual basis of accounting whereby revenues are recorded when earned and expenses are recorded when the obligation is incurred. The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net Assets without Donor Restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net Assets with Donor Restrictions – These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted.

D. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures. Accordingly, actual results could differ from those estimates.

E. CASH, CASH EQUIVALENTS AND INVESTMENTS

For purposes of the Statements of Cash Flows, the Council considers all highly liquid investments (short-term investments such as certificates of deposits and money market accounts) with an initial maturity of three months or less to be cash equivalents. There were no cash equivalents as of September 30, 2021 and 2020.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2021 and 2020

L. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. PROMISE TO GIVE

Contributions are recognized when the donor makes a promise to give to the Coalition that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. The organization uses the allowance method for recognition of uncollectable amounts. There were no uncollectable amounts at September 30, 2021 and 2020, respectively.

G. IN-KIND AND NON-CASH CONTRIBUTIONS

Contributed Services

The Council receives donated services from a substantial number of unpaid volunteers who have made significant contributions of their time to the general operations of the Council. No amounts have been recognized in the accompanying statement of activities because the criterion for recognition of such volunteer effort is that services must be specialized skills, which would be purchased if not donated. Service contributed for the year ended September 30, 2021 and 2020 amounted to 12,933 and 35,665 hours, respectively. If valued at the New Hampshire minimum wage of \$7.25 per hour the contributed services would total \$93,764 and \$258,571, respectively.

The Council receives an in-kind contribution of rent of \$13,000 which is recorded in the financial statements. This is further described in Footnote 10 – Lease Obligations.

Contributed goods

The Council receives donated goods throughout the year. Contributed goods can include food supplies and equipment. For financial reporting purposes the items contributed have been recorded at their fair market value at the date of the contribution. Any equipment contributed is capitalized and depreciated over its estimated useful life.

For the year ended September 30, 2021 contributed food, supplies, and fixed assets were \$97,127, \$9,838 and \$130,339, respectively. For the year ended September 30, 2020 contributed food, supplies, and fixed assets were \$121,701, \$8,270 and \$64,474, respectively.

H. INCOME TAXES

The Council has been notified by the Internal Revenue Service that it is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Council is further classified as an organization that is not a private foundation under Section 509(a)(3) of the Code. The most significant tax positions of the Council are its assertion that it is exempt from income taxes and its determination of whether any amounts are subject to unrelated business tax (UBIT). The Organization follows the guidance of Accounting Standards Codification (ASC) 740, Accounting for Income Taxes, related to uncertain income taxes, which prescribes a threshold of more likely than not for recognition and recognition of tax positions taken or expected to be taken in a tax return. All significant tax positions have been considered by management. It has been determined that it is more likely than not that all tax positions would be sustained upon examination by taxing authorities. Accordingly, no provision for income taxes has been recorded.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2021 and 2020

I. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. INVESTMENTS

The Council has adopted FASB ASC 958-320, "Accounting for Certain Investments Held by Not-for-Profit Organizations." Under FASB ASC 958-320, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increase in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

J. ACCOUNTS RECEIVABLE

Accounts receivable are comprised of amounts due from customers for services provided. The Council considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts has been established. If accounts become uncollectible, they will be charged to operations when that determination is made. Collections on accounts previously written off are included in revenue as received.

K. GRANTS RECEIVABLE

The grants receivable consist of amounts to be received by the Council from Federal and State governments. The amounts to be received include receivables for program services already rendered under contract agreements with the government. No allowance for doubtful accounts has been established for accounts receivable.

L. LAND, BUILDINGS, AND EQUIPMENT

Land, buildings and equipment are recorded at cost at the date of acquisition or fair market value at the date of the gift. The Council's policy is to capitalize all land, buildings and equipment in excess of \$1,000 (lesser individual item amounts are generally expensed) and to depreciate these assets using the straight-line method of depreciation over their estimated useful lives as follows:

| | <u>Years</u> |
|----------------------------|--------------|
| Buildings and improvements | 7-50 |
| Equipment | 5-20 |
| Vehicles | 5-7 |

Depreciation expense recorded by the Council for the years ended September 30, 2021 and 2020 was \$171,980 and \$155,972, respectively.

M. ALLOWANCE FOR DOUBTFUL ACCOUNTS

The Council provides, when necessary, for an allowance for doubtful accounts when accounts or pledges receivable are not deemed fully collectible. At September 30, 2021 and 2020, there was no allowance for doubtful accounts.

N. INVENTORY

Inventory is stated at the lower of cost (specific identification method) or market and is comprised of food items. Donated items are recorded at estimated fair value at the date of the donation.

O. FINANCIAL INSTRUMENTS

The carrying value of cash and cash equivalents, accounts and grants receivable, prepaid expenses, inventories, accounts payable, accrued expenses and line of credit are stated at carrying cost at September 30, 2021 and 2020, which approximates fair value due to the relatively short maturity of these instruments. Other financial instruments held at year-end are investments, which are stated at fair value.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2021 and 2020

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)
- P. NEW ACCOUNTING PRONOUNCEMENT

In February, 2016, the FASB issued ASU 2016-02, Leases (Topic 842). Under the new guidance, a lessee will be required to recognize assets and liabilities for leases with lease terms of more than twelve months. Consistent with current GAAP, the recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee primarily will depend on its classification as a finance or operating lease. However, unlike current GAAP—which requires only capital leases to be recognized on the statement of financial position—the new ASU will require both types of leases to be recognized on the statement of financial position. This standard is effective for annual reporting periods beginning after December 15, 2021.

2. SUBSEQUENT EVENT

The Organization's management has evaluated subsequent events through June 23, 2022, which is the date the financial statements were available to be issued. It has been determined that no subsequent events matching this criterion occurred during this period.

3. FUNCTIONAL EXPENSES

Expenses by function have been allocated between program and supporting services classifications on the basis of time records, units of service and estimates made by the Council's management.

4. COST ALLOCATION

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on estimates that are based on their relationship to those activities, consistently applied. Those expenses include payroll and payroll related expenses and occupancy costs. Occupancy costs are allocated based on square footage. Payroll and payroll related expenses are based on estimates of time and effort. Other cost allocations are based on the relationship between the expenditure and the activities benefited.

5. CONCENTRATION OF CREDIT RISK

At September 30, 2021 and 2020, the carrying amounts and bank balances with financial institutions of the Council's cash deposits are categorized by "credit risk" as follows:

- | | |
|------------|---|
| Category 1 | Deposits that are insured by the Federal Deposit Insurance Corporation (FDIC) Or collateralized by securities held by the Council (or its agent) in the Council's name. |
| Category 2 | Deposits that are uninsured and collateralized by securities that are held by the pledging institution's trust department (or agent) in the Council's name. |
| Category 3 | Deposits that are uninsured and uncollateralized or collateralized by securities that are held by the pledging institution's trust department (or agent) but not in the Council's name. |

At various times throughout the year, the Council may have cash balances at the financial institution that exceeds the insured amount. Management does not believe this concentration of cash results in a high level of risk for the Council. At September 30, 2021 and 2020, the Organization had \$256,696 and \$320,276 in uninsured cash balances, respectively.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2021 and 2020

6. INVESTMENTS AND INVESTMENTS, ENDOWMENT

The Council maintains individual and pooled investments containing both restricted and unrestricted funds. Investment income, gains, losses, and management fees of any pool are allocated to activities based on each activity's pro-rata share (on dollar and time basis) in the pool. Investments in marketable equity securities and marketable debt securities are carried at fair market value determined by "quoted market prices" per unit (share) as of the balance sheet date. All other investments are stated at cost. Donated investments are recorded at the "fair market value" as of the date of receipt. Investment income, realized and unrealized gains, losses, dividends and interest unrestricted activities are recorded as operating activities. Investment interest and dividend income on restricted activities is added to, or deducted from, the appropriate activity.

All investments without donor restriction are Board designated. Investments were comprised of the following as of September 30, 2021:

| | <u>Fair Market Value</u> | <u>Cost</u> |
|-------------------------|--------------------------|------------------|
| Investments: | | |
| Money Markets | \$ 19,549 | \$ 19,549 |
| Bond Mutual Funds | 100,357 | 100,406 |
| Equity Mutual Funds | 6,883 | 7,035 |
| Marketable Alternatives | 5,494 | 5,526 |
| ETFs | <u>178,635</u> | <u>124,315</u> |
| | <u>\$310,918</u> | <u>\$256,831</u> |

FASB Accounting Standards Codification Topic 820-10 *Fair Value Measurements* defines fair value, requires expanded disclosures about fair value measurements, and establishes a three-level hierarchy for fair value measurements based on the observable inputs to the valuation of an asset or liability at the measurement date. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. It prioritizes the inputs to the valuation techniques used to measure fair value by giving the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurement).

Under Topic 820-10, the three levels of the fair value hierarchy are as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included in Level 1 that are either directly or indirectly observable for the assets or liabilities.

Level 3 inputs are unobservable inputs for the assets or liabilities.

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety. All investments are measured at Level 1. Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets. None of the investments are Level 2 or Level 3 investments.

The Investment, Endowment was comprised of the following as of September 30, 2021:

| | <u>Fair Market Value</u> | <u>Cost</u> |
|-------------------------|--------------------------|------------------|
| Investments, Endowment: | | |
| Money Markets | \$ 15,627 | \$ 15,627 |
| Bond Mutual Funds | 170,279 | 170,098 |
| Equity Mutual Funds | 9,720 | 10,003 |
| Marketable Alternatives | 10,130 | 10,191 |
| ETFs | <u>294,628</u> | <u>224,559</u> |
| | <u>\$500,384</u> | <u>\$430,478</u> |

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2021 and 2020

6. INVESTMENTS AND INVESTMENTS, ENDOWMENT (Continued)

Endowment Funds and Net Assets

In August 2008, the Financial Accounting Standards Board issued FASB Accounting Standards Codification Topic 958-205 "Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures for All Endowment Funds" (FASB ASC Topic 958-205).

Topic 958-205 provides guidance on the net asset classification of donor-restricted endowment funds for a nonprofit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). Topic 958-205 also requires additional disclosures about an organization's endowment funds (both donor-restricted endowment funds and board-designated endowment funds) whether or not the organization is subject to UPMIFA.

The State of New Hampshire enacted UPMIFA effective July 1, 2008, the provisions of which apply to endowment funds existing on or established after that date. The Organization has adopted Topic 958-205. The Organization's endowment consists of donated common stocks and purchased mutual funds established for a variety of purposes that support the Organization's mission. Its endowment includes both donor-restricted and funds designated by the Board of Directors to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulation to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- 1) The duration and preservation of the various funds
- 2) The purposes of the donor-restricted endowment funds
- 3) General economic conditions
- 4) The possible effect of inflation and deflation
- 5) The expected total return from income and the appreciation of investments
- 6) Other resources of the Organization
- 7) The investment policies of the Organization

Investment Return Objectives, Risk Parameters and Strategies

The Endowment Fund was established to provide a source of continued support for the service provided by the Council. The finance committee has the authority to invest in mutual funds, cash or cash equivalents or Electronically Traded Funds (ETF) in proportions at their discretion. The Endowment Fund is invested with a recommended mix of approximately 53% equities, 46% fixed income and 1% cash and cash equivalents.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2021 and 2020

6. INVESTMENTS AND INVESTMENTS, ENDOWMENT (Continued)

Spending Policy

The spending policy is to take distributions of annual amounts of 5% of the trailing eight quarter average value of the fund assets. However, 83% of the balance of the fund may be spent if authorized by a majority vote of the Board of Directors. The remainder of the fund is made up of net assets with donor restrictions in perpetuity. These donor restricted funds allow for the earnings to be released for spending each year.

The composition of endowment net assets and the changes in endowment net assets as of September 30, 2021 and 2020 are as follows:

| | <u>Board Designated</u> | <u>Restricted in Perpetuity</u> | <u>Total</u> |
|--|-----------------------------|-------------------------------------|------------------|
| Endowment net assets, September 30, 2019 | \$ 102,070 | \$211,994 | \$314,064 |
| Net, contributions/withdrawals | 2,657 | - | 2,657 |
| Investment income | 2,449 | 5,247 | 7,696 |
| Net appreciation | 1,922 | 4,974 | 6,896 |
| Withdrawals in accordance with spending policy | <u>(9,810)</u> | <u>(10,855)</u> | <u>(20,665)</u> |
| Endowment net assets, September 30, 2020 | <u>\$ 99,288</u> | <u>\$211,360</u> | <u>\$310,648</u> |
| Net, contributions/withdrawals | 165,382 | - | 165,382 |
| Investment income | 2,715 | 4,729 | 7,444 |
| Net appreciation | 8,410 | 27,008 | 35,418 |
| Withdrawals in accordance with spending policy | <u>(6,878)</u> | <u>(11,630)</u> | <u>(18,508)</u> |
| Endowment net assets, September 30, 2021 | <u>\$268,917</u> | <u>\$231,467</u> | <u>\$500,384</u> |

7. COMPENSATED ABSENCES

Employees of the Organization are entitled to paid vacation depending on job classification, length of service, and other factors. The statement of financial position reflects accrued vacation earned, but unpaid as of September 30, 2021 and 2020 in the amounts of \$96,504 and \$84,830, respectively.

8. LINE OF CREDIT

The Council has a \$200,000 line of credit at an area bank, unsecured, with a variable interest rate equal to the Wall Street Journal Prime Index. The line of credit expires May 15, 2022. The interest rate at September 30, 2021 and 2020 was 3.25% and 3.75%, respectively. Interest payments are required monthly. There was no outstanding balance as of September 30, 2021 and 2020, respectively.

9. CONTINGENT LIABILITIES

Grants often require the fulfillment of certain conditions as set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. Although the return of the funds is a possibility, the Board of Directors deems the contingency unlikely, since by accepting the grants and their terms, it has made a commitment to fulfill the provisions of the grant.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2021 and 2020

10. LEASE OBLIGATION

In May 2011, the Council entered into an agreement to lease property in Littleton over twenty years, expiring May 2031, in an amount equal to the tax assessment of the property, payable in monthly installments. During the years ended September 30, 2021 and 2020, respectively, the Council expensed rent in the amount of \$4,200 related to the lease.

The Council leases property in Littleton. As of the date of this report the Council is operating under a verbal agreement. During the years ended September 30, 2021 and 2020, respectively, the Council expensed rent in the amount of \$16,474 and \$16,474 related to the lease, respectively.

In November 2019 the Council entered a new lease agreement for additional space in Littleton. This is a three-year lease expiring in October 2022. Rent expense related to this lease was \$5,390 and \$5,390, respectively for the years ended September 30, 2021 and 2020.

The Council leases a property in Lincoln, New Hampshire. The current lease agreement expires in December 2023. During the years ended September 30, 2021 and 2020, respectively, the Council expensed rent in the amount of \$12,528 and \$12,442 related to this lease.

In October 2021 the Council renewed a one-year lease of property in Bristol, New Hampshire. The agreement expires in September 2022. During the years ended September 30, 2021 and 2020, respectively, the Council expensed rent in the amount of \$7,200 and \$10,200, respectively related to this lease. The rent was temporarily decreased due to the lack of use due to Covid-19.

The Council leases property in Orford, New Hampshire. As of the date of this report the Council is operating under a verbal agreement. During the years ended September 30, 2021 and 2020, respectively, the Council expensed rent in the amount of \$885 and \$4,350, respectively related to the lease.

In January 2016 the Council entered a ten-year agreement with the town of Canaan to mutually maintain the Indian River Grange Hall. The in-kind value of the lease is determined to be \$13,000 and is included in the financial statements.

Future minimum lease payments on the above leases as of September 30 are:

| | |
|------------|-------------------|
| 2022 | \$ 30,734 |
| 2023 | 22,558 |
| 2024 | 7,332 |
| 2025 | 4,200 |
| 2026 | 4,200 |
| Thereafter | <u>40,600</u> |
| | <u>\$ 109,624</u> |

The Council also leases office equipment under short-term operating lease agreements.

11. ECONOMIC DEPENDENCY

The Council receives a substantial amount of its revenues and support under federal and state funded fee for service contracts, grants and programs (primarily passed through the State of New Hampshire). If a significant reduction or delay in the level of support were to occur, it may have an effect on the Council's programs and activities. The following reflects activity for the year ended September 30, 2021:

| | |
|---|-------------|
| Federal and State Funded Contracts, Grants and Programs | \$2,139,983 |
| Percentage of Total Support and Revenue | 61% |

One-time Covid-19 grants totaled \$147,812. The regular contracts percentage of total support and revenue was 57%.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2021 and 2020

12. BOARD-DESIGNATED NET ASSETS

Board designated net assets consist of the following at September 30:

| | <u>2021</u> | <u>2020</u> |
|-----------------------------------|-------------------|-------------------|
| Investment reserve | \$ 103,772 | \$ 64,796 |
| Mascoma area reserve | 27,737 | 24,032 |
| Plymouth reserve | 11,809 | 10,265 |
| Littleton reserve | 120,850 | 105,655 |
| Horse Meadow reserve | 46,750 | 41,090 |
| GCSCC Endowment fund | <u>268,917</u> | <u>99,288</u> |
| Total board designated net assets | <u>\$ 579,835</u> | <u>\$ 345,126</u> |

13. NET ASSETS WITH DONOR RESTRICTION

Net assets subject to expenditure for specific purpose or time:

| | <u>2021</u> | <u>2020</u> |
|-------------------------|---------------|---------------|
| Marketing & development | \$ 2,020 | \$ 2,020 |
| Veteran services | 12,575 | - |
| Basket raffle | 556 | 556 |
| Food Pantry | 2,663 | 1,462 |
| Congregate chairs | 1,500 | - |
| Tufts health plan | 605 | 1,804 |
| Bus matches | 13,300 | 13,300 |
| Shelf stable food | 995 | 1,110 |
| NHCF for arts | <u>5,000</u> | <u>5,000</u> |
| Subtotal | <u>39,214</u> | <u>25,252</u> |

Net assets subject to restriction in perpetuity:

| | | |
|-----------------------|----------------|----------------|
| Clapper Memorial Fund | 36,925 | 33,819 |
| Jean Clay fund | <u>194,542</u> | <u>177,541</u> |
| Subtotal | <u>231,467</u> | <u>211,360</u> |

| | | |
|---|------------------|------------------|
| Total Net Assets With Donor Restriction | <u>\$270,681</u> | <u>\$236,612</u> |
|---|------------------|------------------|

14. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Council has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Council's primary source of support is grants and tuition. That support is held for the purpose of supporting the Council's budget. The Council had the following financial assets that could be readily made available within one year to fund expenses without limitations:

| | <u>2021</u> | <u>2020</u> |
|---------------------------|-------------------|-------------------|
| Cash and cash equivalents | \$ 587,610 | \$576,914 |
| Investments | 310,918 | 245,838 |
| Accounts receivable | 18,413 | 4,737 |
| Grants receivable | <u>274,199</u> | <u>201,727</u> |
| | 1,191,140 | 1,029,216 |
| Less amounts subject to: | | |
| Donor imposed restriction | <u>(270,681)</u> | <u>(236,612)</u> |
| | <u>\$ 920,459</u> | <u>\$ 792,604</u> |

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2021 and 2020

15. FAIR VALUE MEASUREMENTS

In accordance with FASB ASC 820, *Fair Value Measurements and Disclosures*, the Council is required to disclose certain information about its financial assets and liabilities. Fair values of assets measured on a recurring basis at September 30 were as follows:

| | <u>Fair Value</u> | Quoted Prices in Active Markets For Identical Assets (Level 1) | Significant other Observable Inputs (Level 2) |
|-------------------------|--------------------|---|---|
| <u>2021</u> | | | |
| Investments & Endowment | \$ 811,302 | \$ 811,302 | \$ - |
| Accounts receivable | 18,413 | - | 18,413 |
| Grants receivable | <u>274,199</u> | <u>-</u> | <u>274,199</u> |
| | <u>\$1,103,914</u> | <u>\$ 811,302</u> | <u>\$ 292,612</u> |
| | | | |
| <u>2020</u> | | | |
| Investments & Endowment | \$ 556,486 | \$ 556,486 | \$ - |
| Accounts receivable | 4,737 | - | 4,737 |
| Grants receivable | <u>201,727</u> | <u>-</u> | <u>201,727</u> |
| | <u>\$ 762,950</u> | <u>\$ 556,486</u> | <u>\$ 206,464</u> |

Fair values for investments and endowment were determined by reference to quoted market prices and other relevant information generated by market transactions. The fair value of accounts and grants receivable are estimated at the present value of expected future cash flows.

16. RENTAL INCOME

The Council rents three parking spaces on a month-to-month verbal agreement for \$75 per month. The Council also had a one-year lease agreement for use of its building in Plymouth, New Hampshire. The lease was for \$200 per month and expired in June 2021. The agreement has continued on a month-to-month basis.

Rental income for the years ended September 30, 2021 and 2020 were \$3,300 and \$14,932, respectively. There is no required future minimum rental income.

17. SBA PAYROLL PROTECTION PROGRAM LOAN

On April 23, 2020 the Council received approval of a loan from The U.S. Small Business Administration as part of the Paycheck Protection Program in the amount of \$359,800. This loan calls for interest fixed at 1%. No payments were required for six months from the date of the loan. This note was to mature two years from the date of first disbursement of the loan.

This loan was forgiven under the provisions of Section 1106 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) (P.L. 116-136) on January 21, 2021.

18. RISKS AND UNCERTAINTIES - COVID-19

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may negatively impact future financial performance. The potential impact of these uncertainties is unknown and cannot be estimated at the present time.

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

46 N. STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

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

To the Board of Directors
Grafton County Senior Citizens Council, Inc.
Lebanon, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Grafton County Senior Citizens Council, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 23, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Grafton County Senior Citizens Council, Inc.'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Grafton County Senior Citizens Council, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Grafton County Senior Citizens Council, Inc.'s internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 Grafton County Senior Citizens Council, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rowley & Associates, PC

Rowley & Associates, P.C.
Concord, New Hampshire
June 23, 2022

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

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

To the Board of Directors
Grafton County Senior Citizens Council, Inc.
Lebanon, New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Grafton County Senior Citizens Council, Inc.'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 Grafton County Senior Citizens Council, Inc.'s major federal programs for the year ended September 30, 2021. Grafton County Senior Citizens Council, Inc.'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, Grafton County Senior Citizens Council, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

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 Grafton County Senior Citizens Council, Inc. 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 Grafton County Senior Citizens Council, Inc.'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 Grafton County Senior Citizens Council, Inc.'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 Grafton County Senior Citizens Council, Inc.'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 Grafton County Senior Citizens Council, Inc.'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 Grafton County Senior Citizens Council, Inc.'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 Grafton County Senior Citizens Council, Inc.'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 Grafton County Senior Citizens Council, Inc.'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.



Rowley & Associates, P.C.
Concord, New Hampshire
June 23, 2022

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2021

SECTION I – SUMMARY OF AUDITOR’S RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of Grafton County Senior Citizens Council, Inc.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Grafton County Senior Citizens Council, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance. No material weaknesses are reported.
5. The auditor's report on compliance for the major federal award programs for Grafton County Senior Citizens Council, Inc. expresses an unqualified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The programs tested as major programs were:

| <u>Federal Program, Aging Cluster:</u> | <u>Federal Assistance Number</u> |
|--|--------------------------------------|
| Title IIIB, Supportive Services and Senior Center | 93.044 |
| Title IIIC, Nutrition Services | 93.045 |
| Nutrition Services Incentive Program – Food Distribution | 93.053 |

8. The threshold used for distinguishing between Type A and B programs was: \$750,000.
9. Grafton County Senior Citizens Council, Inc. qualified as a low-risk auditee.

SECTION II – FINANCIAL STATEMENT FINDINGS

No Matters Were Reported

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No Matters Were Reported

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended September 30, 2021

| <u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u> | <u>Federal Assistance Number</u> | <u>Federal Expenditures</u> |
|---|----------------------------------|-----------------------------|
| US DEPARTMENT OF HEALTH AND HUMAN SERVICES | | |
| <i>Passed through the NH Department of Health and Human Services</i> | | |
| AGING-CLUSTER | | |
| Title IIIB, Supportive Services and Senior Centers | 93.044 | \$ 59,005 |
| Title IIIC, Nutrition Services Incentive Program | 93.045 | 523,472 |
| COVID-19 - Title IIIC, Nutrition Services Incentive Program | 93.045 | <u>37,408</u> |
| | | <u>560,880</u> |
| Nutrition Services Incentive Program - Food Distribution | 93.053 | <u>121,904</u> |
| TOTAL AGING-CLUSTER | | <u>741,789</u> |
| Service Link, Special Programs for the Aging, Title IV, and Title II | 93.048 | 13,188 |
| Service Link, National Family Caregiver Support, title III, Part E | 93.052 | 27,056 |
| Service Link, Medicare Enrollment Assistance Program | 93.071 | 3,683 |
| Service Link, State Health Insurance Assistance Program | 93.324 | 12,297 |
| Title XX, Social Services Block Grant | 93.667 | 181,193 |
| Service Link, Social Services Block Grant | 93.667 | <u>9,430</u> |
| | | <u>190,623</u> |
| Service Link, Medical Assistance Program | 93.778 | <u>86,378</u> |
| TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES | | <u>1,075,014</u> |
| US DEPARTMENT OF AGRICULTURE | | |
| <i>Direct Program - Community Facilities Loans and Grants</i> | 10.766 | <u>29,000</u> |
| US DEPARTMENT OF VETERAN AFFAIRS | | |
| <i>Passed through the NH Department of Military Affairs Veterans Services</i> | | |
| COVID-19 - Traditional Veteran Services Support Program | 64.033 | <u>7,957</u> |
| CORPORATION FOR NATIONAL AND COMMUNITY SERVICE | | |
| <i>Direct Program - Title IIA, Retired and Senior Volunteer Program (RSVP)</i> | 94.002 | <u>98,517</u> |
| DEPARTMENT OF THE TREASURY | | |
| <i>Passed through the Governor's Office for Emergency Relief & Recovery</i> | | |
| COVID-19 - Volunteer NH | 21.019 | 38,215 |
| COVID-19 - Senior Center Modification Program | 21.019 | <u>42,328</u> |
| | | <u>80,543</u> |
| COVID-19 - Special Programs for the Aging, Title IV, and Title II | 93.048 | 20,000 |
| COVID-19 - State Health Insurance Assistance Program | 93.324 | <u>1,904</u> |
| TOTAL DEPARTMENT OF THE TREASURY | | <u>102,447</u> |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | <u>\$ 1,312,935</u> |

The accompanying notes are an integral part of this schedule

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2021

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Grafton County Senior Citizens Council, Inc. under programs of the federal government for the year ended September 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Grafton County Senior Citizens Council, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Grafton County Senior Citizens Council, Inc.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

Grafton County Senior Citizens Council, Inc. has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Grafton County Senior Citizens Council, Inc.
NHDOT SFY2023 FTA Section 5310 Capital Grants Application
December 5, 2022

4. List of Board of Directors

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

BOARD OF DIRECTORS

2022



Officers

| | | Term | Committees |
|--|----------------|------------|--|
| President Bob Muñ | Littleton, NH | 2nd (2023) | Executive Governance Marketing & Dev. |
| Vice President Bill Geraghty | Hanover, NH | 2nd (2025) | Executive Governance (Chair) Finance Marketing & Development Personnel |
| Treasurer Dean Cashman | Lebanon, NH | 1st (2023) | Executive Finance (Chair) |
| Secretary Martha Richards | Holderness, NH | 2nd (2023) | Executive Governance Strategic Planning |

Directors

| | | | |
|-----------------------|---------------------|------------|---|
| Neil Castaldo | Hanover, NH | 3rd (2025) | Strategic Planning (Chair) Executive |
| Lori Fortini | Lebanon, NH | 1st (2023) | Program Planning & Evaluation |
| Bill Karkheck | Bridgewater, NH | 1st (2024) | Facilities |
| Shauna Kimball | North Haverhill, NH | 1st (2024) | Marketing & Development |
| Craig Labore | Grantham, NH | 3rd (2024) | Program Planning & Evaluation |
| Steve Marion | Hanover, NH | 3rd (2025) | Governance Strategic Planning |
| Doug Menzies | Littleton, NH | 2nd (2025) | Marketing & Development |
| Natalie Murphy | Bridgewater, NH | 2nd (2025) | Program Planning & Evaluation (Chair) |
| Samantha Norrie | Littleton, NH | 1st (2024) | Finance |
| Christine St. Laurent | Campton, NH | 1st (2024) | Program Planning & Evaluation |

Grafton County Senior Citizens Council, Inc.
NHDOT SFY2023 FTA Section 5310 Capital Grants Application
December 5, 2022

5. Resumes of key personnel

SUMMARY OF SKILLS AND EXPERIENCE

Management:

- Association and nonprofit operations management.
- Development of strategic plans, annual budgets, and goals for a nonprofit organization.
- Collaboration with Board members and management to further the organization's mission and goals.
- Hiring and training of new staff members.
- Leading teams to achieve organizational goals.
- Management and implementation of programs and program evaluations.
- Leading regular staff meetings and planning sessions.
- Collaborative team player who develops and maintains relationships with colleagues at every level of the organization and throughout the industry.

Marketing and Communications:

- Writing grant applications and funding proposals.
- Preparing marketing and communications plans.
- Managing the creation of annual reports, newsletters, program reports, brochures, video scripts, research reports, and board minutes.
- Managing a communications calendar.
- Creation of presentations.
- Public speaking to audiences including Board members, donors, government entities, and the general public.
- Writing press releases for media outlets nationwide.
- Participation in media interviews with local and national outlets, including The Washington Post, ABC-7 in Washington, DC, Associated Press, and Reuters.
- Strategic use of social media, including Facebook, YouTube, Twitter, and LinkedIn, to promote the organization's mission and specific programs.

Development:

- Management of fundraising efforts, including major gifts and annual giving.
- Developing and maintaining relationships with high-level donors, to further the organization's mission, raise funds, and educate donors about programs.
- Creation of written requests for funding from individuals, foundations, corporations, and government entities.
- Preparing reports for donors to highlight program accomplishments and metrics.
- Development of strategic fundraising plans and the tactics to implement the plans.

WORK EXPERIENCE
Grafton County Senior Citizens Council, Inc.

10 Campbell Street, Lebanon, NH 03766

Executive Director

Aug. 2018 – Present

Aircraft Owners and Pilots Association (AOPA) Foundation

421 Aviation Way, Frederick, MD 21701

Senior Director, Foundation Communications

2017 – 2018

Vice President, Education and Operations

2011 – 2017

Director, Safety Education

2010 – 2011

Manager, Safety Education

2008 – 2010

Senior Research Analyst

1999 – 2003

Aircraft Owners and Pilots Association (AOPA)

421 Aviation Way, Frederick, MD 21701

Media and Public Relations Specialist

2005 – 2008

Research Assistant

1998 – 1999

WOOD Consulting Services, Inc.

7474 Greenway Center Drive, Suite 800, Greenbelt, MD 20770

Technical Editor (Federal Aviation Administration contract)

2003 – 2005

EDUCATION

Master of Science, Nonprofit and Association Management
University of Maryland University College, Adelphi, Maryland

2017

Bachelor of Arts, Communication Studies
University of Maryland University College, Adelphi, Maryland

2004

Bachelor of Science, Aeronautical Science
Embry-Riddle Aeronautical University, Daytona Beach, Florida

1997

OTHER

- Computer skills: Microsoft Office, Word Press, social media, Millennium fundraising software, Personify association management system
- Recreational pilot and flight instructor
- Germantown HELP food bank volunteer

2016-2018

Carole Moore

DEGREES AND CERTIFICATES

- B.A. Professional Studies/Psychology – Summa Cum Laude
- A.S. Human Services
- A.S. Criminal Justice
- Certified Health Information Specialist inclusive of HIPAA and confidentiality regulation
- Current CPR certification

TRAININGS/ SEMINARS ATTENDED

- Springfield College –Leadership Seminars
- Springfield College – Seminars Dealing with Difficult People
- NH Adult Protective Services – Reporting
- NH Bureau of Elderly and Adult Service – Elder Abuse
- NH Division of Community Based Care – Indications of Abuse
- Implementing Evidence-Based Policies and Practices in Community
- Evidence-Based Policies and Practices
- Trained in Word, Excel, PowerPoint, and Access
- Communication
- Ongoing Nutrition Classes

PROFESSIONAL AFFILIATIONS

- Reparative board member for the Community Justice Center
- COSA volunteer for the Community Justice Center
- Community council member for the Offender Reentry Program
- Certified volunteer for the Vermont Department of Corrections, including onsite facilities' access
- Advocate for the Equal Exchange TimeBank
- Member of the Benevolent Protective Order of the Elks
- Member of the Women's Aux of the American Legion

WORK HISTORY

- 2013-Present – Director, Littleton Area Senior Center, Grafton County Senior Citizens Council. Inc. (GCSCC)
- 2011- 2013 – Home Delivered Meals Program Coordinator –Littleton Area Senior Center of GCSCC

- 2010-2012- Volunteer coordinator for the Equal Exchange TimeBank
 - * Responsible for volunteer coordination, marketing, recruiting, outreach, and training
- 2009-2011 - Caledonian-Record
 - *Position ended due to restructuring
- 2010 - Internship with Area Agency On Aging
 - *Worked with the elderly, completed intake, and conducted outreach
- 2008-2012- full-time student–Johnson State College
- 2006-2008 ADA (assistant district administrator) of Challenger Sports Program (A city-wide recreational program for handicapped youth) – FL
 - * Implemented and organized recreational programs for mentally and physically disabled children. Facilitated placements and referrals regarding handicapped youth within the community. Responsible for intake, scheduling, and volunteers.
- 2004-2006 President Cape Coral Softball and ADA of Challenger Sports Program– FL
 - *Responsible for upper level management of a citywide recreational program as well as the Challenger Program, which served physically and mentally handicapped youth. Authored unique waivers for established organizations gaining programs for the handicapped. Facilitated board meetings subject to Robert's Rules of Order and public disclosure.
- 2000-2004 Vice-President of Cape Coral Softball – FL
 - *Responsible for various clerical duties, public relations, program development, community interaction, and employee relations.

BARRIE ROSALINDA

Career Experience

Associate Director, Business Operations

Grafton County Senior Citizens Council, Inc.
Lebanon, New Hampshire

2022 to present

Responsible for the agency's business operations, including finance, data collection and analysis, contract management, purchasing, payroll, and information technology. Assists the financial team in the development of the agency's budget, audit, and other financial functions. Oversees management of the agency's data for the purpose of both internal and external reporting. Responsible for management of assets, including facilities, fleet of vehicles, and equipment. Plans for future capital needs and maintains the agency's Capital Improvement Plan. Manages agency contracts and purchasing. Supervisory role.

Financial and Micro Business Development Coach

CVOEO
Burlington/St. Albans, Vermont

2020 to 2022

The coaching role includes teaching Financial Future classes, collaborative efforts with statewide Micro Business Development programs including Vermont Matching Savings, networking with other non-profit and state agencies, data collection and maintenance; and of course, meeting with clients virtually in both the Growing Money program and the Micro Business Development program. All work is with low to moderate income families. Financial/business knowledge, empathy, ethics & confidentiality, patience & persistence, and professionalism is needed. Pleasant demeanor. Positive attitude.

Director of Finance

Bridges Resort/Bridges Owners Association
Warren, Vermont

2019 – 2020

With my hire, all accounting functions were no longer outsourced. The position required building the accounting platform and developing association standards and rules honoring the bylaws and standard accounting practices. Effective communication, collaboration and a team-oriented approach were needed to achieve success. Once the foundation was generated and functioning, the position became more analytical and directive to include data analysis, report generation, strategic planning, and budgeting. The position also included human resource administration and full-charge bookkeeping responsibilities.

Administrator

South Royalton School-Based Health Clinic/HealthHUB
Royalton, Vermont

2019 - present

The Administrator role for this small non-profit is to support the organization's working board of directors. The position is part-time and requires simple office administration, bookkeeping, marketing, and website management. The key function of the position is seeking funding and grant writing.

Barrie L. Rosalinda

**Associate Director of the Business Office
Goddard College
Plainfield, Vermont**

2018

Reason for leaving: My employment relationship with Goddard College was short lived. After my hire, the college was placed on probation for two years by the accreditation board citing leadership and financial management issues. Additionally, the fiscal financial audit classified the college as a going concern. In the brief time I was employed by the college, the job I was hired to do grew in responsibility and my benefits and salary reduced. It was all very disheartening and unknown to me when I was hired. Out of concern for the future of the college and its ability to continue to employ me, I decided to leave my position – a decision I made within a month of being employed there.

**Director of Finance and Administration
Classic Designs by Matthew Burak
St. Johnsbury, Vermont**

2017 - 2018

Development of accounting system to support and accurately reflect operations to enable analysis and explore cost saving opportunities by department/product. Human resource management and oversight to include a concentrated effort in building job descriptions, evaluation of staffing needs, to provide clarity to employees, to develop performance measures and evaluation of employees and to manage workers compensation mod factor. Building professional development opportunities for employees. Financial management inclusive of budget creation and monitoring, cost analysis, and cash flow management. Strategic planning. Policy creation and development inclusive of employee buy-in. Exhaustive exploration and analysis to ensure maximum operating capacity is exercised determined by dissecting all areas of operations. Includes full-charge bookkeeper/controller duties. Leadership and supervisory role.

**Administrative Assistant
NECCO, Inc.
Waitsfield, Vermont**

2016-2020

Position required balancing the administrative requirements necessary to secure project bids, record job costs, time-line management as well as all reporting and contract administration. Bookkeeping responsibilities including payroll administration. Ability to interface with federal websites to drawdown funds for specific jobs/contracts. Ability to meet deadlines under pressure.

**Manager
COMPUCOUNT, INC.
Randolph, Vermont**

2015-2016

Newly created position designed to balance system development, management and oversight of all bookkeeping functions and bookkeepers for accounting firm. Additionally, the position requires hands-on bookkeeping and payroll processing for clients and tax preparation for clients. The position involved processing high volumes of work accurately by set deadlines. Tax based accounting. Confidentiality. Grace under pressure.

Barrie L. Rosalinda

Adjunct Faculty

COMMUNITY COLLEGE OF VERMONT

St. Johnsbury, Morrisville, White River Jct. & Montpelier, Vermont

2013 - present

Responsible for designing and developing curriculum to meet the learning objectives established by the college and to meet student needs. Effective communication with diverse populations is necessary. Presentation and assessment skills required. Requires a degree of creativity to address varied student learning styles. Business, management, communication, and accounting knowledge required to teach accounting and business-related courses. Self-branding skills needed to generate enrollment. Confidentiality. Enthusiasm.

Controller

Accounting Department Manager/Human Resource Manager

WILKINS ENTERPRISES, INC.

DBA Wilkins Harley-Davidson

South Barre, Vermont

2013 - 2015

Daily monitoring of five departments ensuring point of sale transactions were managed according to dealership policy, motor company expectations, and adherence to Generally Accepted Accounting Principles. Extensive work with account reconciliation, general ledger, transaction data and analysis, and inventory management and controls, and cash flow. Full charge bookkeeping responsibilities. Continuous process improvement designed to build and support strategic growth. Team focused environment requiring strong commitment to a customer centric approach for both internal and external customers. The position requires quick response to fast paced and high-volume work. Ability to fully comprehend systems was necessary to enable prioritization. Supervisory role.

Accounting Manager

DUBOIS & KING

Randolph, Vermont

2011-2013

Process management of internal controls coordinating five locations. Intimate knowledge required of company-wide projects. Constant budgetary monitoring of individual projects requiring up-to-date data entry monitoring and coordination with project engineers. Oversight of monthly invoicing cycles as part of cash flow management, labor analysis and management, and weekly report generation. Supervisory role of accounting staff.

Business Consultant

ROSALINDA CONSULTING

2010 - present

Specializing in non-profit organizations: process and procedure development; operationalization aligned with policy, financial management, design, and record keeping; grant writing, board development, and building an infrastructure for a sustainable future. Extensive work with Board of Directors, expertise in budget creation and grants management, development of sustainable growth strategies, cash flow analysis and projections, and financial statement analysis inclusive of year-to-year comparisons of financial ratios. Grace, objectiveness, adaptability, flexibility, and confidentiality.

Barrie L. Rosalinda

**Business/Operations Manager
Controller**

**INSTITUTE FOR INNOVATIVE TECHNOLOGY IN MEDICAL EDUCATION
Lebanon, New Hampshire**

2007-2010

Administered the business operations utilizing the knowledge necessary to execute the day-to-day operations, manage and sustain growth, develop infrastructure, market, respect fiscal constraints, and build a desired corporate culture. Served as liaison between subscribing medical institutions and medical doctor executive directors coordinating with hundreds of doctors nationwide. Creation and maintenance of organizational budget. Negotiated contracts with institutions for the purchase of medical doctor's time and contracts with national organizations outlining collaborative efforts resulting in the development of virtual patient cases. National level event planning and execution. Represented the organization, its leadership, and collaborating medical doctors at national conferences. Success enhanced with the ability to be flexible, to identify problems as opposed to symptoms, to problem solve creatively and be resourceful, and adapt to a constantly changing environment. Must be confident when speaking to large groups, always demonstrate professionalism, exercise patience in striving to reach efficiencies, and remain sensitive to the politics of collaborators.

**Public Transit Coordinator
Vermont Ride Share Coordinator
VERMONT AGENCY OF TRANSPORTATION
Montpelier, Vermont**

2005-2007

Served the public by coordinating efforts of public transit providers throughout the state. Monitored provider business activity evaluating compliance with state and federal funding agreements conducting detailed exploratory compliance reviews resulting in formal written reports presented orally to board of directors. Required well-rounded operational knowledge of business administration; strong written and verbal communication, and ability to interpret state and federal regulations demonstrating knowledge of how to apply them to day-to-day operations, skillful negotiation abilities in the face of adversity and confrontation and demonstrated maturity in dealing with the public. Coordinated tristate initiative for carbon footprint reduction with carpooling and vanpooling programs in Vermont, New Hampshire, and Maine inclusive of research, development of project plan and execution of plan. Developed a statewide funding formula for a specific program shared among transit providers.

Prior work includes:

- Prevent Child Abuse Vermont – Controller (fund accounting)
- Town of Bethel – Accountant (fund accounting, tax billing, utility billing, delinquent tax management)
- Sullivan, Brownell & Davies – Accountant, Media Buyer (advertising agency)
- WSKJ – Broadcast Media, Traffic Coordinator, on-air staff
- State Farm Insurance - Administration

Education

**Master of Business Administration
Financial Management Specialization
Northcentral University, Prescott, AZ, 2012
GPA 3.57**

Barrie L. Rosalinda

Master of Business Administration
Norwich University, Northfield, VT, 2004
GPA 3.50

Bachelor of Science, General Studies
Accounting Concentration
Johnson State College, Johnson, VT, 2001
Magna cum Laude

Associates, Liberal Arts
Small Business Management Concentration
Community College, Montpelier, VT, 1995

Community Service

Youth Catalytics
Charlotte, Vermont
Former Trustee & Treasurer

Habitat for Humanity
Randolph Vermont Chapter
Former Secretary to the Board of Directors
Former Representative of Randolph Chapter to Central Vermont Habitat

Stop It Now!
Northampton Massachusetts
Former Board of Director Member

St. John's Episcopal Church, Randolph VT
Former
St. Margaret's Guild President, Editor of church newsletter, Treasurer

Kimball Library Volunteer