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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
May 15, 2024

REQUESTED ACTION

Authorize the Department of Transportation to enter into a transportation Vehicle Use Agreement (VUA), project #68032J, with Grafton County Senior Citizens Council, Inc. (GCSCC), Lebanon, NH, effective upon Governor and Executive Council approval through the vehicle disposal date. This request is relative to the VUA only; no funds will be provided to GCSCC as part of this request. The Department, through Administrative Services, will enter a statewide vehicle procurement contract to complete the vehicle procurement. Funding for the vehicle procurement will be 85% Federal Funds, 7.5% State General Funds, and 7.5% Agency Funds.

EXPLANATION

NHDOT purchases vehicles through the leveraging of budgeted Federal Transit Administration (FTA), State Capital, and Agency funds. The non-profit agency entering into a Vehicle Use Agreement with the State is invoiced by NHDOT for the 7.5% Agency match portion of the total project cost. Vehicles are procured by the Department in accordance with State and Federal requirements through a Statewide 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 State DOTs to purchase capital equipment for local non-profit public transit agencies 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 \$125,000 of which \$106,250 (85%) is designated FTA Section 5310 funds, \$9,375 (7.5%) is designated State Capital matching funds, and \$9,375 (7.5%) is designated Agency matching funds. NHDOT will be listed as the lienholder and will hold the title to the vehicle until the vehicle disposition. The Department 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 the vehicle. A copy of the Vehicle Use Agreement is attached.

NHDOT released a public notice on November 28, 2023, announcing the availability of funding from the FTA Section 5310 Enhanced Mobility of Seniors & Individuals with Disabilities Program for FY 2024. NHDOT solicited proposals from public transit agencies and private non-profit organizations engaged in public/human services transportation. The Department 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%
Total Scoring		100%

**Note: Weights subject to change*

Three (3) transit agencies, GCSCC, the Town of Atkinson, and Opportunity Network, submitted applications by the deadline of February 14, 2024. A project evaluation committee consisting of three NHDOT Bureau of Rail and Transit Department 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. GCSCC's application met NHDOT's criteria for inclusion in its public transit funding plan, the Town of Atkinson and Opportunity Network expansion projects are still being reviewed and considered. The evaluation matrix and scores are provided below for reference.

FY 2024 Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities Program Applicants	Average Score
Grafton County Senior Citizens Council (GCSCC) Repl. 8 pax gas cutaway	100%
Town of Atkinson Elder Services Department – Expansion 6 pax vehicle	Pending Final Score
Opportunity Networks Inc. – Expansion minivan	Pending Final Score

The related VUA 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 (GCSCC, hereinafter referred to as "Grantee"), a private not-for-profit organization 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, Scope of Services, 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, Vehicle Inventory, following delivery of the Project Equipment. The estimated cost of the Project Equipment is identified in Exhibit C, Budget, 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 subrecipient 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


Signature

Date: 5-9-24

Kathleen Vasconcelos
Type or Print Name

Executive Director
Title

State of New Hampshire, Department of Transportation


Signature

Date: 05/17/2024

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.


Signature

Date: 5/29/2024

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

Financial Audit

Board of Directors

Key Personnel Resumes

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 The Grantee will receive a replacement 8-passenger cutaway bus to be stored at the Upper Valley Senior Center, Lebanon NH. The cutaway will be used to provide ADA-accessible transportation services for seniors and individuals with disabilities in the Grafton County area. The Grantee is based out of Lebanon with a total of ten (10) locations throughout Grafton County, 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 The Grantee 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	\$125,000	\$76,500	\$6,750	\$6,750
Totals		\$125,000	\$76,500	\$6,750	\$6,750

- 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 \$76,500.
- 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 \$6,750.
- 1.5 The Grantee will provide an estimated Agency match of 7.5% of the total project cost with an estimated agency match of \$6,750.
- 1.6 The total estimated project cost is \$125,000. 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 the Grantee for the Agency Match as detailed in the Vehicle Use Agreement.

Grafton County Senior Citizens Council
EXHIBIT D
Vehicle Inventory

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	1FDEE3FK8MDC13452
2021 Ford E350 8&2 PO1076784	1FDEE3K1MDC13454

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: 0006656542



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 2nd day of April A.D. 2024.

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

David M. Scanlan
Secretary of State



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
1/9/2024

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
18 Merchants Row
Rutland, VT 05701

CONTACT NAME: Stephanie Cass	
PHONE (A/C, No, Ext): (802) 775-2311 53474	FAX (A/C, No):
E-MAIL ADDRESS: Stephanie.cass@onedigital.com	
INSURER(S) AFFORDING COVERAGE	
INSURER A: Philadelphia Indemn Insurance	NAIC # 18058
INSURER B: Wesco Insurance Company	25011
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED
Grafton County Senior Citizens Council Inc
PO Box 433
Lebanon, NH 03766

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.

NSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY			PHPK2617909	10/25/2023	10/1/2024	COMBINED SINGLE LIMIT (Per accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB886986	10/25/2023	10/1/2024	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ Aggregate \$ 2,000,000
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	WWC3679855	11/13/2023	11/13/2024	<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Property			PHPK2617902	10/25/2023	10/1/2024	Ded 1,000

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.

CERTIFICATE HOLDER

NH Dept. of Transportation
1 Hazen Drive
Concord, NH 03302-0483

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

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

FINANCIAL STATEMENTS
September 30, 2022 and 2021

SINGLE AUDIT REPORTS
September 30, 2022

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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, 2022, 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, 2022, 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 May 15, 2023, 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 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 23, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Rowley & Associates, P.C.
Concord, New Hampshire
May 15, 2023

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
STATEMENT OF FINANCIAL POSITION
September 30, 2022 With Comparative Totals for September 30, 2021
 See Independent Auditor's Report

ASSETS	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	Total 2022	Total 2021
CURRENT ASSETS				
Cash and cash equivalents	\$ 701,188	\$ 103,853	\$ 805,041	\$ 587,610
Investments	263,164	-	263,164	310,918
Accounts receivable	18,398	10,803	29,201	18,413
Grants receivable	262,009	36,188	298,197	274,199
Inventories	25,415	-	25,415	19,763
Prepaid expenses	12,528	-	12,528	19,708
	<u>1,282,702</u>	<u>150,844</u>	<u>1,433,546</u>	<u>1,230,611</u>
LAND, BUILDING AND EQUIPMENT, at cost				
Land	39,012	-	39,012	39,012
Buildings and improvements	3,318,627	-	3,318,627	3,261,668
Equipment	253,060	-	253,060	244,761
Vehicles	967,846	-	967,846	898,055
	<u>4,578,545</u>	<u>-</u>	<u>4,578,545</u>	<u>4,443,496</u>
Accumulated depreciation	<u>(2,417,107)</u>	<u>-</u>	<u>(2,417,107)</u>	<u>(2,226,364)</u>
	<u>2,161,438</u>	<u>-</u>	<u>2,161,438</u>	<u>2,217,132</u>
LONG-TERM ASSETS				
Investments, Endowment	<u>447,739</u>	<u>184,890</u>	<u>632,629</u>	<u>500,384</u>
Total Assets	<u>\$3,891,879</u>	<u>\$ 335,734</u>	<u>\$4,227,613</u>	<u>\$3,948,127</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable	\$ 65,561	\$ -	\$ 65,561	\$ 41,618
Accrued expenses	164,871	-	164,871	154,618
Security deposits	325	-	325	325
	<u>230,757</u>	<u>-</u>	<u>230,757</u>	<u>196,561</u>
NET ASSETS				
Without donor restriction:				
Operating	788,781	-	788,781	683,918
Board designated	710,903	-	710,903	579,835
Investment in fixed assets	<u>2,161,438</u>	<u>-</u>	<u>2,161,438</u>	<u>2,217,132</u>
	<u>3,661,122</u>	<u>-</u>	<u>3,661,122</u>	<u>3,480,885</u>
With donor restriction	<u>-</u>	<u>335,734</u>	<u>335,734</u>	<u>270,681</u>
	<u>3,661,122</u>	<u>335,734</u>	<u>3,996,856</u>	<u>3,751,566</u>
Total Liabilities and Net Assets	<u>\$3,891,879</u>	<u>\$ 335,734</u>	<u>\$4,227,613</u>	<u>\$3,948,127</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, 2022
With Comparative Totals For Year Ended September 30, 2021
See Independent Auditor's Report

	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	Total 2022	Total 2021
REVENUE AND OTHER SUPPORT				
Contributions:				
Local government agencies	\$ 287,370	\$ 144,750	\$ 432,120	\$ 351,820
Senior center activities and fundraising	17,368	-	17,368	8,934
Program participant	155,784	-	155,784	169,979
General contributions and other	698,767	193,213	891,980	526,397
Contributions, non-cash	201,576	-	201,576	237,304
Contributions, in-kind	13,000	-	13,000	13,000
United Way agencies	23,398	-	23,398	23,760
Other Support:				
Miscellaneous income	9,461	-	9,461	9,155
Rental income	4,977	-	4,977	3,300
Governmental programs and fees for contract services	2,398,989	-	2,398,989	2,139,983
	<u>3,810,690</u>	<u>337,963</u>	<u>4,148,653</u>	<u>3,483,632</u>
Net Assets Released From Donor Imposed Restrictions				
	<u>237,379</u>	<u>(237,379)</u>	<u>-</u>	<u>-</u>
EXPENSES				
Program Services				
Senior transportation	356,994	-	356,994	274,664
Nutrition programs	1,867,532	-	1,867,532	1,718,043
Social services programs	73,287	-	73,287	47,550
Service Link	357,671	-	357,671	396,603
RSVP programs	112,356	-	112,356	148,721
Senior center activities	35,240	-	35,240	22,849
	<u>2,803,080</u>	<u>-</u>	<u>2,803,080</u>	<u>2,608,430</u>
Supporting Services				
Management and general	842,872	-	842,872	718,312
Fundraising	93,652	-	93,652	79,814
	<u>936,524</u>	<u>-</u>	<u>936,524</u>	<u>798,126</u>
	<u>3,739,604</u>	<u>-</u>	<u>3,739,604</u>	<u>3,406,556</u>
Net Operating Increase in Net Assets	308,465	100,584	409,049	77,076
NON-OPERATING GAINS AND LOSSES				
Interest income	214	-	214	332
Interest and dividends on investment and Endowment	16,056	5,049	21,105	13,122
Realized and unrealized gain (loss) on investments and Endowment, net of fees	(144,498)	(40,580)	(185,078)	69,283
SBA Payroll Protection Program	-	-	-	359,800
Employee retention credit, net direct cost of \$12,822	-	-	-	239,626
Loss on disposal of fixed assets	-	-	-	(1,397)
	<u>(128,228)</u>	<u>(35,531)</u>	<u>(163,759)</u>	<u>680,766</u>
NET INCREASE IN NET ASSETS	180,237	65,053	245,290	757,842
NET ASSETS, BEGINNING OF YEAR	<u>3,480,885</u>	<u>270,681</u>	<u>3,751,566</u>	<u>2,993,724</u>
NET ASSETS, END OF YEAR	<u>\$ 3,661,122</u>	<u>\$ 335,734</u>	<u>\$ 3,996,856</u>	<u>\$ 3,751,566</u>

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, 2022
 (With Comparative Totals for the Year Ended September 30, 2021)
 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	2022	2021
Salaries and wages	\$ 125,986	\$ 771,602	\$ 56,396	\$ 252,847	\$ 84,243	\$ -	\$ 1,291,074	\$ 496,191	\$ 55,132	\$ 1,842,397	\$ 1,715,716
Payroll taxes	9,952	58,303	4,241	19,251	6,390	-	98,137	37,283	4,143	139,562	131,184
Employee benefits	3,577	60,415	8,654	19,939	7,593	-	100,178	48,482	5,387	154,047	148,067
Travel	1,454	50,679	218	7,401	2,541	-	62,293	8,744	972	72,008	34,600
Supplies	3,898	126,370	280	4,570	717	5,489	141,324	26,005	2,889	170,218	172,716
Food and beverages	-	296,486	-	-	-	-	296,486	49	5	296,540	263,412
Donated food and beverages	-	118,408	-	-	-	-	118,408	-	-	118,408	97,127
Rent and utilities	1,421	148,817	961	18,872	1,892	-	171,963	8,918	991	181,872	148,982
Vehicle expense	51,951	75	-	-	-	-	52,026	14	2	52,041	31,806
Postage and delivery	15	3,640	136	1,371	693	340	6,195	6,861	762	13,818	10,173
Repairs and maintenance	1,549	126,356	878	3,013	800	242	132,838	8,897	989	142,723	142,202
Telephone and internet	420	18,745	108	5,261	1,472	63	26,069	7,282	809	34,160	33,452
Professional Fees	-	-	-	-	-	-	-	66,842	7,427	74,269	89,127
Bank and other fees	1	1,121	3	-	836	-	1,961	754	84	2,799	2,212
Interest expense	-	-	-	-	-	-	-	-	-	-	66
Dues and subscriptions	-	-	-	-	83	-	83	2,793	310	3,186	3,976
Insurance	15,594	38,857	264	10,536	1,582	-	66,833	12,367	1,374	80,574	95,735
Marketing/public relations	3	680	1	360	-	-	1,044	33,512	3,724	38,279	25,436
Staff development	5,754	14,200	10	4,202	378	1,285	25,829	8,028	892	34,749	16,221
Printing and copying	20	2,319	37	-	145	22	2,543	1,050	117	3,710	2,039
Volunteer recognition	8	214	-	-	788	-	1,010	107	12	1,129	4,683
Miscellaneous expenses	47	871	2	4,161	38	1,670	6,789	17,238	1,915	25,942	11,682
Depreciation	135,028	21,695	856	1,642	-	-	159,221	28,369	3,152	190,742	171,980
Fundraising	4	376	2	-	-	175	557	3,813	424	4,794	2,079
Technology	312	7,303	62	3,959	671	-	12,307	19,276	2,142	33,725	23,948
Other program expenses	-	-	-	286	1,494	477	2,257	-	-	2,257	9,112
Senior activity expense	-	-	178	-	-	25,477	25,655	-	-	25,655	18,823
Total Expenses	\$ 356,994	\$ 1,867,532	\$ 73,287	\$ 357,671	\$ 112,356	\$ 35,240	\$ 2,803,080	\$ 842,872	\$ 93,652	\$ 3,739,604	\$ 3,406,556

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, 2022 and 2021
See Independent Auditor's Report

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in net assets	\$ 245,290	\$ 757,842
Adjustments to reconcile change in net assets to net unrestricted cash provided by operating activities:		
Depreciation	190,742	171,980
Contributions of fixed assets	(64,556)	(130,339)
Loss on disposal of fixed assets	-	1,397
Forgiveness of SBA Payroll Protection Program	-	(359,800)
(Gain) loss on realized & unrealized investments & Endowment	176,316	(75,363)
(Increase) decrease in operating assets		
Accounts receivable	(10,788)	(13,676)
Grants receivable	(23,998)	(72,472)
Inventories	(5,652)	6,052
Prepaid expenses	7,180	(8,578)
Deposits		16,760
Increase (decrease) in operating liabilities		
Accounts payable	23,943	8,797
Accrued expenses	10,253	21,549
Net cash provided by operating activities	<u>548,730</u>	<u>324,149</u>
CASH FLOW FROM INVESTING ACTIVITIES:		
Proceeds from sales on investments and Endowment	263,078	149,672
Purchases of investments and Endowment	(523,885)	(329,124)
Cash paid for purchases of fixed assets	(70,492)	(134,001)
Net cash (used) by investing activities	<u>(331,299)</u>	<u>(313,453)</u>
Net increase in cash and cash equivalents	217,431	10,696
Cash and cash equivalents, beginning of year	<u>587,610</u>	<u>576,914</u>
Cash and cash equivalents, end of year	<u>\$ 805,041</u>	<u>\$ 587,610</u>
SUPPLEMENTAL SCHEDULE OF CASH FLOW INFORMATION		
Non cash contributions	<u>\$ 201,576</u>	<u>\$ 237,304</u>
In kind contributions	<u>\$ 13,000</u>	<u>\$ 13,000</u>
Cash paid for interest	<u>\$ -</u>	<u>\$ 66</u>
Cost of fixed assets acquired	135,048	281,100
Deposit paid in prior year	-	(16,760)
Donation of fixed assets	(64,556)	(130,339)
Net cash paid for fixed assets	<u>\$ 70,492</u>	<u>\$ 134,001</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, 2022 and 2021

1. 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, 2022 and 2021.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2022 and 2021

I. 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, 2022 and 2021, 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, 2022 and 2021 amounted to 19,114 and 12,933 hours, respectively. If valued at the New Hampshire minimum wage of \$7.25 per hour the contributed services would total \$138,577 and \$93,764, 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 \$118,408, \$18,612 and \$64,556, respectively. For the year ended September 30, 2021 contributed food, supplies, and fixed assets were \$97,127, \$9,838 and \$130,339, 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, 2022 and 2021

1. 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, 2022 and 2021 was \$190,742 and \$171,980, 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, 2022 and 2021, 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, 2022 and 2021, 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, 2022 and 2021

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 May 15, 2023, 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, 2022 and 2021, 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, 2022 and 2021, the Organization had \$412,313 and \$256,696 in uninsured cash balances, respectively.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2022 and 2021

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, 2022:

	<u>Fair Market Value</u>	<u>Cost</u>
Investments:		
Money Markets	\$ 9,510	\$ 9,510
Bond Mutual Funds	85,874	97,243
Marketable Equity Securities	1,106	-
Equity Mutual Funds	25,763	33,428
Marketable Alternatives	10,545	11,907
ETFs	<u>130,366</u>	<u>114,774</u>
	<u>\$ 263,164</u>	<u>\$ 266,862</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, 2022:

	<u>Fair Market Value</u>	<u>Cost</u>
Investments, Endowment:		
Money Markets	\$ 7,730	\$ 7,730
Bond Mutual Funds	213,728	240,758
Equity Mutual Funds	57,278	70,116
Marketable Alternatives	26,264	29,499
ETFs	<u>327,629</u>	<u>303,864</u>
	<u>\$632,629</u>	<u>\$651,967</u>

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2022 and 2021

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, 2022 and 2021

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, 2022 and 2021 are as follows:

	<u>Board Designated</u>	<u>Restricted in Perpetuity</u>	<u>Total</u>
Endowment net assets, September 30, 2020	\$ 99,288	\$211,360	\$310,648
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>
Net, contributions/withdrawals	272,211	-	272,211
Investment income	9,841	5,049	14,890
Net depreciation	(90,138)	(40,580)	(130,718)
Withdrawals in accordance with spending policy	<u>(13,092)</u>	<u>(11,046)</u>	<u>(24,138)</u>
Endowment net assets, September 30, 2022	<u>\$447,739</u>	<u>\$184,890</u>	<u>\$632,629</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, 2022 and 2021 in the amounts of \$102,592 and \$96,504, 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, 2023. The interest rate at September 30, 2022 and 2021 was 4.50% and 3.75%, respectively. Interest payments are required monthly. There was no outstanding balance as of September 30, 2022 and 2021, 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, 2022 and 2021

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, 2022 and 2021, 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, 2022 and 2021, respectively, the Council expensed rent in the amount of \$17,479 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 \$5,830 and \$5,390, respectively for the years ended September 30, 2022 and 2021.

The Council leases a property in Lincoln, New Hampshire. The current lease agreement expires in December 2023. During the years ended September 30, 2022 and 2021, respectively, the Council expensed rent in the amount of \$12,716 and \$12,528 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, 2022 and 2021, respectively, the Council expensed rent in the amount of \$8,700 and \$7,200, respectively related to this lease.

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, 2022 and 2021, respectively, the Council expensed rent in the amount of \$3,100 and \$885, 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:

2023	\$ 30,958
2024	16,979
2025	10,589
2026	4,200
2027	4,200
Thereafter	<u>36,400</u>
	<u>\$ 103,326</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, 2022:

Federal and State Funded Contracts, Grants and Programs	\$2,398,989
Percentage of Total Support and Revenue	58%

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2022 and 2021

12. BOARD-DESIGNATED NET ASSETS

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

	<u>2022</u>	<u>2021</u>
Investment reserve	\$ 87,810	\$ 103,772
Mascoma area reserve	23,553	27,737
Plymouth reserve	10,060	11,809
Littleton reserve	102,095	120,850
Horse Meadow reserve	39,646	46,750
GCSCC Endowment fund	447,739	268,917
Total board designated net assets	<u>\$ 710,903</u>	<u>\$ 579,835</u>

13. NET ASSETS WITH DONOR RESTRICTION

Net assets subject to expenditure for specific purpose or time:

	<u>2022</u>	<u>2021</u>
Marketing & development	\$ -	\$ 2,020
Veteran services	10,803	12,575
Basket raffle	556	556
Food Pantry	3,788	2,663
Congregated chairs	1,500	1,500
Tufts health plan	-	605
Bus matches	6,000	13,300
Shelf stable food	995	995
NHCF for arts	5,000	5,000
Eye Stations	67	-
LASC chairs	89	-
Plymouth location	1,372	-
Bishops	2,501	-
Skylark	3,985	-
Meals on Wheels	5,000	-
LASC roof	25,000	-
County receivable	36,188	-
Time restricted	48,000	-
Subtotal	<u>150,844</u>	<u>39,214</u>
Net assets to restriction in perpetuity:		
Clapper Memorial Fund	28,439	36,925
Jean Clay fund	156,451	194,542
Subtotal	<u>184,890</u>	<u>231,467</u>
Total Net Assets with Donor Restrictions	<u>\$ 335,734</u>	<u>\$ 270,681</u>

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2022 and 2021

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>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 805,041	\$587,610
Investments	263,164	310,918
Accounts receivable	29,201	18,413
Grants receivable	<u>298,197</u>	<u>274,199</u>
	1,395,603	1,191,140
Less amounts subject to:		
Donor imposed restriction	<u>(335,734)</u>	<u>(270,681)</u>
	<u>\$1,059,869</u>	<u>\$ 920,459</u>

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>2022</u>			
Investments & Endowment	\$ 895,793	\$ 895,793	\$ -
Accounts receivable	29,201	-	29,201
Grants receivable	<u>298,197</u>	-	<u>298,197</u>
	<u>\$1,223,191</u>	<u>\$ 895,793</u>	<u>\$ 327,398</u>
<u>2021</u>			
Investments & Endowment	\$ 811,302	\$ 811,302	\$ -
Accounts receivable	18,413	-	18,413
Grants receivable	<u>274,199</u>	-	<u>274,199</u>
	<u>\$1,103,914</u>	<u>\$ 811,302</u>	<u>\$ 292,612</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, 2022 and 2021 were \$4,977 and \$3,300, respectively. There is no required future minimum rental income.

ROWLEY & ASSOCIATES, P.C.

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MEMBER OF THE PRIVATE
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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, 2022, 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 May 15, 2023.

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
May 15, 2023

ROWLEY & ASSOCIATES, P.C.

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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, 2022. 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, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of 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 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
May 15, 2023

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2022

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 unmodified 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, 2022

<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	\$ 188,090
Title IIIC, Nutrition Services Incentive Program	93.045	479,897
COVID-19 Title IIIC, Nutrition Services Incentive Program	93.045	67,140
Nutrition Services Incentive Program - Food Distribution	93.053	<u>126,609</u>
TOTAL AGING-CLUSTER		<u>861,736</u>
Service Link, Special Programs for the Aging, Title IV, and Title II	93.048	14,937
Service Link, National Family Caregiver Support, title III, Part E	93.052	30,375
Service Link, Medicare Enrollment Assistance Program	93.071	4,274
Service Link, State Health Insurance Assistance Program	93.324	13,925
Title XX, Social Services Block Grant	93.667	181,169
Service Link, Social Services Block Grant	93.667	<u>10,587</u>
		<u>191,756</u>
Service Link, Medical Assistance Program	93.778	<u>96,976</u>
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES		<u>1,213,979</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		
<i>Direct Program - Title IIA, Retired and Senior Volunteer Program (RSVP)</i>	94.002	<u>102,517</u>
DEPARTMENT OF THE TREASURY		
<i>Passed through the Governor's Office for Emergency Relief & Recovery</i>		
COVID-19 - Senior Center Modification Program	21.019	<u>1,669</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u><u>\$ 1,318,165</u></u>

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2022

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.

NOTE 4 – RECONCILIATION TO FINANCIAL STATEMENT AMOUNT

The total expenditures of federal awards per the accompanying schedule of expenditures of federal awards reconcile to the statement of activities and change in net assets as follows:

Federal funding portion of expenditures:	\$1,318,165
Non-federal funding portion of expenditures:	<u>1,080,824</u>
Total governmental programs and fees for contract services	<u>\$2,398,989</u>

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) (GCSCC, INC.)

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 GCSCC, Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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 was **valid thirty (30) days prior to and 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: 5/1/2024



Signature of Elected Officer
Name: DEAN CASHMAN
Title: TREASURER

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

BOARD OF DIRECTORS

**2023
Officers**



		Term	Committees
President Bill Geraghty	Hanover, NH	As officer: 1st (2025) As board member: 2nd (2025)	Executive Governance Finance Personnel
Vice President and Treasurer Dean Cashman	Lebanon, NH	As officer: 1st (2025). As board member: 2nd (2026)	Executive Governance (Chair) Finance (Chair)
Secretary Martha Richards	Holderness, NH	As officer: 3rd (2024) As board member: 3rd (2026)	Executive Governance Strategic Planning

Directors

Neil Castaldo	Hanover, NH	3rd (2025)	Strategic Planning (Chair) Executive Finance
Lori Fortini	Lebanon, NH	2nd (2026)	Program Planning & Evaluation
Bill Karkheck	Bridgewater, NH	1st (2024)	Facilities
Doug Menzies	Littleton, NH	2nd (2025)	Marketing & Development
Bob Muh	Littleton, NH	3rd (2026)	Governance Marketing & Development
Natalie Murphy	Bridgewater, NH	2nd (2025)	Program Planning & Evaluation (Chair)
Christine St. Laurent	Campton, NH	1st (2024)	Program Planning & Evaluation
Laura Sheers	Thornton, NH	1st (2024)	Program Planning & Evaluation

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.



THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF TRANSPORTATION



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
May 15, 2024

REQUESTED ACTION

Authorize the Department of Transportation to enter into a transportation Vehicle Use Agreement (VUA), project #68032J, with Grafton County Senior Citizens Council, Inc. (GCSCC), Lebanon, NH, effective upon Governor and Executive Council approval through the vehicle disposal date. This request is relative to the VUA only; no funds will be provided to GCSCC as part of this request. The Department, through Administrative Services, will enter a statewide vehicle procurement contract to complete the vehicle procurement. Funding for the vehicle procurement will be 85% Federal Funds, 7.5% State General Funds, and 7.5% Agency Funds.

EXPLANATION

NHDOT purchases vehicles through the leveraging of budgeted Federal Transit Administration (FTA), State Capital, and Agency funds. The non-profit agency entering into a Vehicle Use Agreement with the State is invoiced by NHDOT for the 7.5% Agency match portion of the total project cost. Vehicles are procured by the Department in accordance with State and Federal requirements through a Statewide 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 State DOTs to purchase capital equipment for local non-profit public transit agencies 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 \$125,000 of which \$106,250 (85%) is designated FTA Section 5310 funds, \$9,375 (7.5%) is designated State Capital matching funds, and \$9,375 (7.5%) is designated Agency matching funds. NHDOT will be listed as the lienholder and will hold the title to the vehicle until the vehicle disposition. The Department 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 the vehicle. A copy of the Vehicle Use Agreement is attached.

NHDOT released a public notice on November 28, 2023, announcing the availability of funding from the FTA Section 5310 Enhanced Mobility of Seniors & Individuals with Disabilities Program for FY 2024. NHDOT solicited proposals from public transit agencies and private non-profit organizations engaged in public/human services transportation. The Department uses project selection criteria based on its State Management Plan for FTA programs to screen and select applicants as follows: