



THE STATE OF NEW HAMPSHIRE  
DEPARTMENT OF TRANSPORTATION



40

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  
November 7, 2024

**REQUESTED ACTION**

Authorize the Department of Transportation to amend an agreement with Community Action Program Belknap-Merrimack Counties, Inc. (Vendor 177203), Concord, NH, Project #'s 68033B; 68034C, by increasing the price limitation by \$140,600, from \$2,611,000 to \$2,751,600, effective upon Governor and Council approval, with no change to the end date of June 30, 2025. The original agreement was approved by Governor and Council on June 14, 2023, Item #59. 100% Federal Funds.

Funding for this amendment is available in the Fiscal year 2025 budget:

|  |                |
|--|----------------|
| 04-96-96-964010-2916                     | <u>FY 2025</u> |
| Public Transportation                    |                |
| 072-500575 Grants to Non-Profits-Federal | \$140,600      |

**EXPLANATION**

NHDOT has approved a request to amend funding from Federal Transit Administration (FTA) Section 5311 Rural Area Formal Program funds (Section 5311) by \$104,700 from \$1,894,000 to \$1,998,700 and approved an increase from Section 5310 Enhanced Mobility of Seniors & Individuals with Disabilities Program (Section 5310) by \$35,900 from \$717,000 to \$752,900 for a total price limitation increase of \$140,600. Community Action Program Belknap-Merrimack Counties, Inc. provides transportation services in Merrimack County utilizing Section 5311 and Section 5310 funding to support eligible activities including operating, capital, mobility management, and volunteer driver programs.

CAPBMCI is a private, non-profit organization that provides rural public transportation, including transportation for seniors and individuals with disabilities, in Concord as Concord Area Transit (CAT). Inclusive of this amendment, CAPBMCI will receive \$752,900 of Section 5310 funding and \$1,998,700 of Section 5311 funds for an amended agreement total of \$2,751,600. Details relative to each funding program and CAPBMCI's award of these funds are outlined below.

The Department's SFY 2025 operating budget includes funds from both Section 5311 and Section 5310 that provides funds for capital, planning, operating assistance, contracted services and mobility management for public transportation in rural areas with populations of less than 50,000, seniors and individuals with disabilities in New Hampshire.

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

The Amendment has been approved by the Attorney General as to form and execution and the Department has verified the necessary funds are available in the Fiscal Year 2025 budget. Copies of the fully executed Agreement are on file at the Secretary of State's Office and the Department of Administrative Services, and subsequent to Governor and Council approval will be on file at the Department of Transportation.

Your approval of this resolution is respectfully requested.

Sincerely,

A handwritten signature in black ink, appearing to read "William Cass". The signature is written in a cursive style with a large initial "W".

William J. Cass, P.E.  
Commissioner

Attachments

## AMENDMENT TO AGREEMENT

This Grant Amendment ("Amendment") is entered into this 17th day of October, 2024, by and between the State of New Hampshire, acting by and through the New Hampshire Department of Transportation, 7 Hazen Drive, Concord NH 03302-0483, (hereinafter referred to as "State") and Community Action Program Belknap, Merrimack County Inc. (CAPBMCI) (hereinafter referred to as "the Grantee"), collectively referred to as ("the Parties").

WHEREAS, the Parties have entered into a Grant Agreement, approved by the Governor and Executive Council on June 14, 2023, Item 59. (hereinafter referred to as "the Grant");

WHEREAS, the Parties desire to amend the Grant as provided in this Amendment; and

WHEREAS, the Grant allows for amendments by an instrument in writing executed by both Parties;

NOW THEREFORE, in consideration of the foregoing, and the covenants and conditions contained in the Grant, and set forth herein, the Parties hereto do hereby agree as follows:

1. Section 1.8, "Grant Limitation" of the G-1 form is amended to read (\$2,751,600)
2. Amended Exhibit C, Budget, C.1 be amended to include an additional \$104,700 of Federal FTA 5311 Rural Area Formula Program Funds, and an additional \$35,900 of 5310 Enhanced Mobility of Seniors and Individuals with Disabilities, for a revised contract price of \$2,751,600;
  - a. Table below
3. This Amendment hereunder shall become effective upon approval by the New Hampshire Governor and Executive Council.
4. Except as specifically amended and modified by the terms and conditions of this Amendment, the Grant, and the obligations of the Parties hereunder, shall remain in full force and effect with the terms and conditions set forth herein.

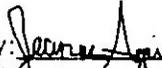
**EXHIBIT C  
BUDGET (REVISED)**

| <b>Program Funding</b>   | <b>SFY 2024</b>    | <b>SFY 2025</b>    | <b>Amendment</b>   | <b>Revised Total</b> |
|--|--------------------|--------------------|--------------------|----------------------|
| <b>FTA Section 5311</b>  |                    |                    |                    |                      |
| Administration   | \$300,000          | \$300,000          | \$29,300           | \$626,300            |
| Capital Preventive Maintenance   | \$123,000          | \$123,000          | \$4,700            | \$250,700            |
| Capital ADA  | \$124,000          | \$124,000          | \$3,000            | \$251,000            |
| Operating  | \$400,000          | \$400,000          | \$57,700           | \$857,700            |
| Rural Transit Assistance Program (RTAP) - eligible training & technical assistance | \$0                | \$0                | \$10,000           | \$10,000             |
| <b>Total FTA Section 5311 Funds</b>  | <b>\$947,000</b>   | <b>\$947,000</b>   | <b>\$104,700</b>   | <b>\$1,998,700</b>   |
| <b>FTA Section 5310</b>  |                    |                    |                    |                      |
| Contracted Services  | \$235,182          | \$235,182          | \$35,900           | \$506,264            |
| Mobility Management Activities   | \$19,840           | \$19,840           | \$0                | \$39,680             |
| Regional Mobility Manager  | \$103,478          | \$103,478          | \$0                | \$206,956            |
| <b>Total FTA 5310 RCC Funding</b>  | <b>\$358,500</b>   | <b>\$358,500</b>   | <b>\$35,900</b>    | <b>\$752,900</b>     |
| <b>Total FTA Funds</b>   | <b>\$1,305,500</b> | <b>\$1,305,500</b> | <b>\$140,600</b>   | <b>\$2,751,600</b>   |
| <b>Amended Total Grant Funding</b>   |                    |                    | <b>\$2,751,600</b> |                      |

*b. Funds are contingent upon Federal appropriations.*

IN WITNESS WHEREOF, the Parties hereto have set their hands to the date first-written above.

**Community Action Program Belknap, Merrimack County Inc.**

By:  Jeanne Agri CEO  
Print Name and Title

Date: October 17, 2024

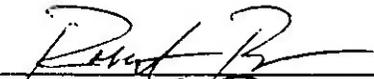
**NH Department of Transportation**

By:  Michelle L. Winters  
Print Name and Title

Date: 11/15/24

Director of Aeronautics, Rail & Transit

**Approved by Attorney General**

By:  Robert Pearce, Attorney  
Print Name and Title

Date: November 26, 2024

**Approved by Governor and Council**

G & C Item number: \_\_\_\_\_

G & C Meeting Date: \_\_\_\_\_

**COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES,  
INC.  
EXHIBITS TO CONTRACT**

Amendment

Certificate of Good Standing

Certificate of Corporate Vote

Certificate of Insurance

FTA Certifications and Assurances

FTA Master Agreement

2 CFR Part 200  
FTA Section 5310  
FTA Section 5311

G&C Approved Item 59

June 14, 2023

# 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 COMMUNITY ACTION PROGRAM BELKNAP AND MERRIMACK COUNTIES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 28, 1965. 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: 63021

Certificate Number: 0006656579



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

A handwritten signature in black ink, appearing to read "David M. Scanlan", is written over a faint circular stamp.

David M. Scanlan  
Secretary of State



**CERTIFICATE OF AUTHORITY**

I, Christopher J. Pyles, President, Board of Directors, hereby certify that:

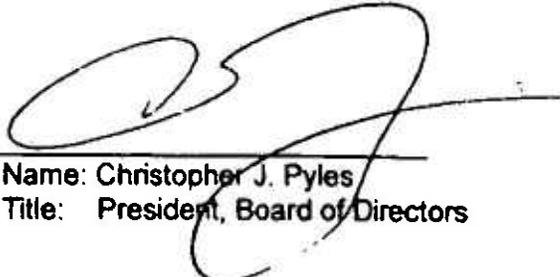
1. I am a duly elected officer of Community Action Program Belknap-Merrimack Counties, Inc.
2. The following is a true copy of a vote taken at a meeting of the Board of Directors, duly called and held on March 14, 2024, at which a quorum of the Directors were present and voting.

**VOTED:** That *Jeanne Agri, Chief Executive Officer/Executive Director, Michael Tabory, Chief Operating Officer/Deputy Director, Jill Lesmerises, Chief Fiscal Officer, Steven Gregoire, Budget Analyst, Christopher J. Pyles, Chair, Board of Directors* are duly authorized on behalf of Community Action Program Belknap-Merrimack Counties, Inc. to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority 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: 10/10/24

Signature of Elected Officer



Name: Christopher J. Pyles  
 Title: President, Board of Directors

Rev. 3/14/2024  
 NH-CAPBM COA 2024



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

10/02/2024

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).

|  |  |  |                     |
|--|--|--|---------------------|
| <b>PRODUCER</b><br>Cross Insurance-Manchester<br>1100 Elm Street<br><br>Manchester NH 03101                          |  | <b>CONTACT NAME:</b> Stephanie Peffer<br><b>PHONE (AC, No, Ext):</b> (603) 869-3218<br><b>FAX (AC, No):</b> (603) 845-4331<br><b>E-MAIL ADDRESS:</b> manch.certs@crossagency.com |                     |
| <b>INSURED</b><br>Community Action Program Belknap-Merrimack Counties Inc.<br>P. O. Box 1016<br><br>Concord NH 03302 |  | <b>INSURER(S) AFFORDING COVERAGE</b>   |                     |
|  |  | <b>INSURER A:</b> Selective Insurance Co. of SC  | <b>NAIC #</b> 19259 |
|  |  | <b>INSURER D:</b> Granite State Health Care c/o Midwest Employers Casua  | 23612               |
|  |  | <b>INSURER C:</b> Federal Ins Co   | 20281               |
|  |  | <b>INSURER D:</b>  |                     |
|  |  | <b>INSURER E:</b>  |                     |
|  |  | <b>INSURER F:</b>  |                     |

**COVERAGES**      **CERTIFICATE NUMBER:** 24-25 All lines      **REVISION NUMBER:**

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

| INSR LTR | TYPE OF INSURANCE  | ADDL SUBR NSD WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY)  | POLICY EXP (MM/DD/YYYY) | LIMITS   |   |
|----------|--|-------------------|---------------|--------------------------|-------------------------|--|---|
| A        | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY<br><input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR<br><br>GEN'L AGGREGATE LIMIT APPLIES PER<br><input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC<br><input checked="" type="checkbox"/> OTHER Professional Liability |                   | S 2509940     | 10/01/2024               | 10/01/2025              | EACH OCCURRENCE \$ 1,000,000<br>DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000<br>MED EXP (Any one person) \$ 20,000<br>PERSONAL & ADV INJURY \$ 1,000,000<br>GENERAL AGGREGATE \$ 3,000,000<br>PRODUCTS - COMP/OP AGG \$ 3,000,000<br>Professional Liability \$ 1,000,000 |   |
|          | <input checked="" type="checkbox"/> AUTOMOBILE LIABILITY<br><input checked="" type="checkbox"/> ANY AUTO<br><input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS<br><input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY<br><input type="checkbox"/> AUTOS ONLY   |                   | S 2509940     | 10/01/2024               | 10/01/2025              | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000<br>BODILY INJURY (Per person) \$<br>BODILY INJURY (Per accident) \$<br>PROPERTY DAMAGE (Per accident) \$<br>\$  |   |
| A        | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR<br><input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE<br><input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 0  |                   | S 2509940     | 10/01/2024               | 10/01/2025              | EACH OCCURRENCE \$ 5,000,000<br>AGGREGATE \$ 5,000,000<br>\$   |   |
| B        | <b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b><br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below  | Y/N<br>N          | N/A           | HCHS20240000547 (3a.) NH | 01/01/2024              | 01/01/2025   | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER<br>E.L. EACH ACCIDENT \$ 1,000,000<br>E.L. DISEASE - EA EMPLOYEE \$ 1,000,000<br>E.L. DISEASE - POLICY LIMIT \$ 1,000,000 |
| C        | Directors & Officers Liability   |                   | J06511302     | 04/01/2024               | 04/01/2025              | Limit \$1,000,000<br>Deductible \$5,000  |   |

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

(Job #: Job Type: DoT)

State of NH, Dept of Transportation is included as an Additional Insured with respect to General Liability and Auto Liability as per written contract with the above named insured. In accordance with NH law, carrier will give 60 days advance notice of cancellation or non-renewal, except for non-payment which is 10 days.

**CERTIFICATE HOLDER****CANCELLATION**

State of New Hampshire Dept of Transportation  
 7 Hazen Drive  
 PO Box 483  
 Concord NH 03302

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

*Stephanie Peffer*

© 1988-2016 ACORD CORPORATION. All rights reserved.

**FEDERAL FISCAL YEAR 2024 CERTIFICATIONS AND ASSURANCES FOR FTA ASSISTANCE PROGRAMS**

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

Name of Applicant: Community Action Program Belknap-Merrimack Counties, Inc.

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

Or,

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

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

Certifications and Assurances

Fiscal Year 2024

- 12 Enhanced Mobility of Seniors and Individuals with Disabilities Programs
- 13 State of Good Repair Grants
- 14 Infrastructure Finance Programs
- 15 Alcohol and Controlled Substances Testing
- 16 Rail Safety Training and Oversight
- 17 Demand Responsive Service
- 18 Interest and Financing Costs
- 19 Cybersecurity Certification for Rail Rolling Stock and Operations
- 20 Tribal Transit Programs
- 21 Emergency Relief Program

---



---



---



---



---



---



---



---



---



---

**CERTIFICATIONS AND ASSURANCES SIGNATURE PAGE**

**AFFIRMATION OF APPLICANT**

Name of the Applicant: Community Action Program Belknap-Merrimack Counties, Inc.

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

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

The Applicant affirms the truthfulness and accuracy of the Certifications and Assurances it has selected in the statements submitted with this document and any other submission made to FTA, and acknowledges that the Program Fraud Civil Remedies Act of 1986, 31 U.S.C. § 3801 *et seq.*, and implementing U.S. DOT regulations, "Program Fraud Civil Remedies," 49 CFR part 31, apply to any certification, assurance or submission made to FTA. The criminal provisions of 18 U.S.C. § 1001 apply to any certification, assurance, or submission made in connection with a federal public transportation program authorized by 49 U.S.C. chapter 53 or any other statute

Certifications and Assurances

Fiscal Year 2024

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

Signature Jeanne Agri

Date: 3.4.2024

Name Jeanne Agri, Chief Executive Officer

Authorized Representative of Applicant



**FTA and 2 CFR 200 Agreement**

***Name of Awarding Agency: Federal Transit Administration (FTA)***

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

***Name of Subrecipient Agency: Community Action Program Belknap-Merrimack Counties, Inc.***

**Community Action Program Belknap-Merrimack Counties, Inc.**, shall comply with all applicable federal laws, regulations, and requirements as outlined in the most recent Federal Transit Administration (FTA) Master Agreement and Federal Certifications and Assurances. This award includes information required by 2 CFR Part 200 as follows:

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

Amount: \$35,900

Catalog of Federal Domestic Assistance (CFDA) number: 20.513

FTA Award Name: **FTA SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS WITH DISABILITIES PROGRAM**

Federal Award Identification Number (FAIN): **NH-2021-016-01**

Federal Award Date: **9/1/21**

**Contact information for sub-awarding official:**

Name: Frederick J. Butler Title: Public Transportation Administrator

Email: Frederick.J.Butler@dot.nh.gov Phone: 603-271-2565

Is this award for research and development? No

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

**Subrecipient Information:**

Subrecipient Name: **Community Action Program Belknap-Merrimack Counties, Inc.**

Subrecipient SAM.GOV I.D.: **F44JKSNJDJM6**

Name of authorizing subrecipient official: **Jeanne Agri**

Title of authorizing subrecipient official: **Executive Director**

Federal Clauses: **N/A**

Master Agreement/Certifications and Assurances: **Yes**

Subrecipient Federal indirect cost rate: **N/A**

*(An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a De Minimis indirect cost rate as defined in §200.414 Indirect (F&A) costs, paragraph (f)).*



**Subaward Period of performance:**

Start Date: 6/14/23 End Date: 6/30/25

**Total amount of FTA sub-award obligated by this action (agreement/amendment):**

For FFY: 2025 Section: 5310 RCC Amount: \$35,900

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

For FFY: 2025 Section: 5310 RCC Amount: \$752,900

**Pass-through requirements:**

The Subrecipient, Community Action Program Belknap-Merrimack Counties, Inc. agrees to meet all requirement imposed by the pass-through entity (NHDOT) on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the Federal award.

The Subrecipient, Community Action Program Belknap-Merrimack Counties, Inc. agrees to any additional requirements that the pass-through entity (NHDOT) imposes on the subrecipient in order for the pass-through entity (NHDOT) to meet its own responsibility to the Federal awarding agency (FTA) including identification of any required financial and performance reports.

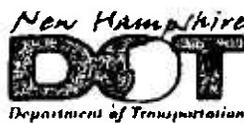
The Subrecipient, Community Action Program Belknap-Merrimack Counties, Inc. agrees to permit the pass-through entity (NHDOT) and auditors to have access to the subrecipients records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and appropriate terms and conditions concerning closeout of the subaward.

Date: 10-17-2024

Name of authorizing subrecipient official: Jeanne Agri

Title of authorizing subrecipient official: Executive Director

Signature of authorizing subrecipient official:



**FTA and 2 CFR 200 Agreement**

*Name of Awarding Agency: Federal Transit Administration (FTA)*

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

*Name of Subrecipient Agency: Community Action Program Belknap-Merrimack Counties, Inc.*

**Community Action Program Belknap-Merrimack Counties, Inc.**, shall comply with all applicable federal laws, regulations, and requirements as outlined in the most recent Federal Transit Administration (FTA) Master Agreement and Federal Certifications and Assurances. This award includes information required by 2 CFR Part 200 as follows:

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

Amount: \$104,700.00

Catalog of Federal Domestic Assistance (CFDA) number: 20.509

FTA Award Name: **FTA SECTION 5311 (RURAL) PUBLIC TRANSPORTATION PROJECT SOLICITATION**

Federal Award Identification Number (FAIN): **NH-2021-017**

Federal Award Date: **9/8/21**

**Contact information for sub-awarding official:**

Name: Frederick J. Butler Title: Public Transportation Administrator

Email: Frederick.J.Butler@dot.nh.gov Phone: 603-271-2565

Is this award for research and development? No

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

**Subrecipient Information:**

Subrecipient Name: **Community Action Program Belknap-Merrimack Counties, Inc.**

Subrecipient SAM.GOV I.D.: **F44JKSNJDJM6**

Name of authorizing subrecipient official: **Jeanne Agri**

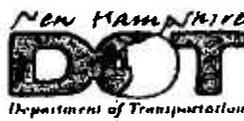
Title of authorizing subrecipient official: **Executive Director**

Federal Clauses: **N/A**

Master Agreement/Certifications and Assurances: **Yes**

Subrecipient Federal indirect cost rate: **N/A**

*(An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a De Minimis indirect cost rate as defined in §200.414 Indirect. (F&A) costs. paragraph (f)).*



**Subaward Period of performance:**

Start Date: 7/1/23 End Date: 6/30/25

**Total amount of FTA sub-award obligated by this action (agreement/amendment):**

For FFY: 2025 Section: 5311 Amount: \$104,700.00

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

For FFY: 2025 Section: 5311 Amount: \$1,998,700.00

**Pass-through requirements:**

The Subrecipient, Community Action Program Belknap-Merrimack Counties, Inc. agrees to meet all requirement imposed by the pass-through entity (NHDOT) on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the Federal award.

The Subrecipient, Community Action Program Belknap-Merrimack Counties, Inc. agrees to any additional requirements that the pass-through entity (NHDOT) imposes on the subrecipient in order for the pass-through entity (NHDOT) to meet its own responsibility to the Federal awarding agency (FTA) including identification of any required financial and performance reports.

The Subrecipient, Community Action Program Belknap-Merrimack Counties, Inc. agrees to permit the pass-through entity (NHDOT) and auditors to have access to the subrecipients records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and appropriate terms and conditions concerning closeout of the subaward.

Date: 10-17-2024

Name of authorizing subrecipient official: Jeanne Agri

Title of authorizing subrecipient official: Executive Director

Signature of authorizing subrecipient official:

# FFY 2024 MASTER AGREEMENT

## ACKNOWLEDGEMENT OF RECEIPT

The Federal Transit Administration (FTA) Federal Fiscal Year 2024 Master Agreement requires recipients and subrecipients to comply with the requirements contained in the agreement in order to receive Federal funds. The language contained in the Master Agreement must be incorporated into the administration of the agreement my agency has with the New Hampshire Department of Transportation (NHDOT).

I acknowledge receipt of the FFY 2024 Federal Transit Administration (FTA) Master Agreement and understand this agreement is referred to in my agency's agreement with NHDOT by reference. The Master Agreement remains in force for the term of the agreement.

Community Action Program Belknap Merrimack Counties

Name of Agency

7/9/2024

Date

Michael Tabory, COO

Name of Authorized Official



Signature



William Cass, P.E.  
Commissioner

THE STATE OF NEW HAMPSHIRE  
DEPARTMENT OF TRANSPORTATION

59



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

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

Bureau of Rail & Transit  
April 26, 2023

**REQUESTED ACTION**

Authorize the Department of Transportation to enter into an agreement with Community Action Program Belknap-Merrimack Counties, Inc. (Vendor 177203), Concord, NH, for an amount not to exceed \$2,611,000 for transportation services for the period July 1, 2023, through June 30, 2025, effective upon Governor and Council approval. 100% Federal Funds.

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

|  | <u>FY 2024</u> | <u>FY 2025</u> |
|--|----------------|----------------|
| 04-96-96-964010-2916                     |                |                |
| Public Transportation                    |                |                |
| 072-500575 Grants to Non-Profits-Federal | \$1,305,500    | \$1,305,500    |

**EXPLANATION**

Community Action Program Belknap-Merrimack Counties, Inc. (CAPBMCI) has been awarded Federal Transit Administration (FTA) Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities (Section 5310) funds, in the amount of \$717,000, and FTA Section 5311 (Section 5311) Rural Area Formula Program funds, in the amount of \$1,894,000, for a total contract amount of \$2,611,000 to provide transportation services in Belknap and Merrimack Counties.

CAPBMCI is a private, non-profit organization that provides rural public transportation, including transportation for seniors and individuals with disabilities, in Concord as Concord Area Transit (CAT). For the FY 2024-2025 biennium, CAPBMCI will receive \$1,894,000 in Section 5311 funds and \$717,000 in Section 5310 funds for the Region 3 Mid-State Regional Coordinating Council (MRCC) service area. CAPBMCI's total contract for transportation services is \$2,611,000 and details relative to each funding program, and CAPBMCI's award of these funds, are outlined below.

The Department's proposed SFY 2024 and 2025 operating budget includes funds from Section 5311 that provides funds for capital, planning, and operating assistance for public transportation in rural areas with populations of less than 50,000.

The Department released a public notice on February 16, 2023, announcing the availability of Section 5311 funds. Applications for requested funding were due on March 21, 2023. The Department received applications for six (6) rural public transit systems and awarded funding to each transportation system. The systems and their respective application scores are as follows:

| Transit System                 | Applicant   | Average Score |
|--------------------------------|---|---------------|
| Concord Area Transit           | Community Action Program Belknap-Merrimack Counties, Inc. (existing services) | 83%           |
| Advance Transit                | Advance Transit, Inc. (existing services)                                     | 81%           |
| City Express                   | VNA at Home Healthcare, Hospice & Community Services (existing services)      | 76%           |
| Sullivan County Transportation | Southwestern Community Services (existing services)                           | 76%           |
| North Country Transit          | Tri-County Community Action Program (existing services)                       | 74%           |
| Advance Transit                | Advance Transit, Inc. (expansion – evening services)                          | 73%           |
| Advance Transit                | Advance Transit, Inc. (expansion – Saturday services)                         | 73%           |
| Carroll County Transit         | Tri-County Community Action Program (existing services)                       | 72%           |

An evaluation committee that consisted of the Public Transportation Administrator, Fred Butler, Transit Grants Coordinator, Paula Devens, and the Transit Compliance Specialist, Cathy Cormier reviewed, evaluated, and scored Section 5311 applications based on criteria as indicated in the application materials and the Department's State Management Plan for FTA programs. The evaluation matrix is provided below for reference:

|   | Evaluation Criteria   | Weight |
|---|---|--------|
| 1 | The proposed service effectively addresses an NHDOT policy goal (per statewide transit study) and/or the proposed service is a continuation of existing services.   | 15%    |
| 2 | The applicant has the fiscal and technical capacity and adequate budget to operate its service and demonstrates successful experience in providing transportation services.   | 30%    |
| 3 | The application demonstrates an effort to involve the private sector in the delivery of transportation services as well as involvement in and support for the project, financial and otherwise, on the part of citizens and local government.               | 20%    |
| 4 | The applicant successfully demonstrates service efficiency and effectiveness, measured in ridership, service miles and hours, costs, and fare recovery as applicable. New applicants must demonstrate the ability to measure performance and achieve goals. | 15%    |
| 5 | The application shows coordination with other transportation providers in the service area: public, nonprofit, and for-profit.  | 10%    |
| 6 | The applicant complies with relevant Federal and state regulations and has a history of compliance with regulations and reporting requirements.   | 10%    |

Note: Every application met the Department's criteria for inclusion in its SFY 2024-2025 public transit funding plan and will be awarded separate amounts for the transit systems.

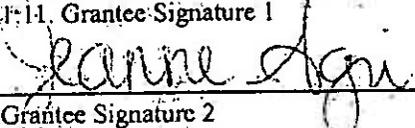
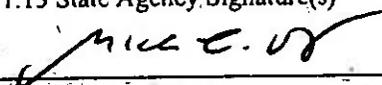
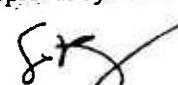
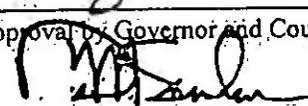
Subject: SFY 2024 - 2025 FTA Section 5310 RCC Region 3 - SFY 2024 - 2025 FTA Section 5311

**GRANT AGREEMENT**

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

**GENERAL PROVISIONS**

**1. Identification and Definitions.**

|   |  |   |   |
|---|--|---|---|
| 1.1. State Agency Name<br>NH Department of Transportation   |  | 1.2. State Agency Address<br>PO Box 483 & Hazen Dr. Concord, NH<br>03302-0483                                   |   |
| 1.3. Grantee Name<br>Community Action Program Belknap-Merrimack Counties, Inc.  |  | 1.4. Grantee Address<br>2 Industrial Park Drive PO Box 1016,<br>Concord, NH 03302-1016                          |   |
| 1.5. Grantee Phone #<br>603-225-3295  | 1.6. Account Number<br>04-96-96-964010-2916-0<br>72-500575 | 1.7. Completion Date<br>June 30, 2025   | 1.8. Grant Limitation<br>\$2,611,000.00 |
| 1.9. Grant Officer for State Agency<br>Frederick Butler, Public Transportation Administrator,<br>Bureau of Rail & Transit   |  | 1.10. State Agency Telephone Number<br>603-271-2565   |   |
| If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."                    |  |   |   |
| 1.11. Grantee Signature 1<br> 4/27/2023  |  | 1.12. Name & Title of Grantee Signor 1<br>Jeanne Agri, Chief Executive Officer                                  |   |
| Grantee Signature 2<br>N/A  |  | Name & Title of Grantee Signor 2<br>N/A   |   |
| Grantee Signature 3<br>N/A  |  | Name & Title of Grantee Signor 3<br>N/A   |   |
| 1.13. State Agency Signature(s)<br>  |  | 1.14. Name & Title of State Agency Signor(s)<br>Michelle L. Winters,<br>Director of Aeronautics, Rail & Transit |   |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G. & C approval required)<br>By:  Assistant Attorney General, On: 5/17/23 |  |   |   |
| 1.16. Approval by Governor and Council (if applicable)<br>By:  SECRETARY OF STATE On: JUN 14 2023  |  |   |   |

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

3. **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.
4. **EFFECTIVE DATE: COMPLETION OF PROJECT.**
- 4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").
- 4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").
5. **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**
- 5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.
- 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.
- 5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7, through 7-c.
- 5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.
- 5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.
6. **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws, regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.
7. **RECORDS and ACCOUNTS.**
- 7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.
- 7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions.
8. **PERSONNEL.**
- 8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.
- 8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.
- 8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
9. **DATA: RETENTION OF DATA: ACCESS.**
- 9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations,

- computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.
- 9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal; or for any other purpose whatsoever.
- 9.3. No data shall be subject to copyright in the United States or any other country, by anyone other than the State.
- 9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.
- 9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.
10. **CONDITIONAL NATURE OF AGREEMENT.** Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.
11. **EVENT OF DEFAULT: REMEDIES.**
- 11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):
- 11.1.1 Failure to perform the Project satisfactorily or on schedule; or
- 11.1.2 Failure to submit any report required hereunder; or
- 11.1.3 Failure to maintain, or permit access to, the records required hereunder; or
- 11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.
- 11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
- 11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and
- 11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and
- 11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and
- 11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.
12. **TERMINATION.**
- 12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.
- 12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.
- 12.3. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.
- 12.4. **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

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

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

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

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

17. **INSURANCE.**

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

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

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

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

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

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

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

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

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

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

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

**COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES,  
INC.**

**EXHIBITS TO CONTRACT**

EXHIBIT A Special Provisions

EXHIBIT B Scope of Services

EXHIBIT C Budget

EXHIBIT D Vehicle List

Certificate of Good Standing

Certificate of Corporate Vote

Certificate of Insurance

FTA Certifications and Assurances

FTA Master Agreement

DOL Special Warranty – Unified Protective Arrangement

2 CFR Part 200

FTA Section 5310

FTA Section 5311

Social Service Documents to Include:

501 (c)

Financial Report

Board of Directors

Key Personnel and Salaries

Resumes

**COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.  
EXHIBIT A  
SPECIAL PROVISIONS**

- A.1. Amend G-1 Section 2. "SCOPE OF WORK" by adding the following:**
- 2.1. The Grantee may change services as described in Exhibit B, Scope of Services (hereinafter the "Services") only with the prior written agreement of the State and in accordance with applicable Federal Transit Administration (FTA) requirements.
- A.2. Amend G-1 Section 3. "AREA COVERED" by adding the following:**
- 3.1. Services may extend to adjacent states with prior written approval from the State. The State reserves the right to require formal cost allocation measures.
- A.3. Amend G-1 Section 5. "GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT" by adding the following:**
- 5.6. As applicable based on Federal participation ratios, the amount paid by the State to the Grantee shall not exceed 50% of allowable operating costs less fare revenues plus 80% of allowable administrative and capital costs. Operating, administrative and capital costs are identified in Exhibit C. The Grantee shall provide and document the availability of local funds sufficient to meet the project cost in excess of the Grant Price Limitation.
  - 5.7. In the event that revenues exceed the total allowable costs, said revenues in excess of total allowable costs shall be placed in an interest-bearing account within 30 days of the Completion Date and made available to the State upon demand.
  - 5.8. The Grantee shall submit a request for payment to the State on a form specified by the State on a monthly or quarterly basis, together with all information to support the request. Such requests for payment shall be properly completed and signed. Requests for payments must be for allowable costs only as defined in 2 CFR Part 200. No requests for advance payment will be accepted by the State.
  - 5.9. Upon receipt of the request for payment, the State shall review the request to determine the allowability of costs. In connection with this review, the State may demand production of (and the Grantee shall produce) and inspect any documents and records described in Section 7.
  - 5.10. Within 30 days of receipt of the request for payment and other documents and records required by the State, the State shall determine the allowability of costs and the amount due and owing to the Grantee and shall pay said amount, subject to other provisions of this Agreement.
  - 5.11. Final Payment. The Grantee's provision of all reports required under this Agreement is a condition precedent to final payment.
- A.4. Amend G-1 Section 6. "COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS" by adding the following:**
- 6.1. The Grantee shall post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of the Federal Title VI non-discrimination requirements.
  - 6.2. The Grantee shall state, in all solicitations or advertisements for employees, that all qualified applicants will receive consideration for employment without regard to race, color, age, creed, sex, or national origin.

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

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

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

12.6. Completion of Services; Payment of Price. Excepting those obligations of the Grantee which, by the terms of this Agreement, do not expire on the Completion Date, upon the completion of the Services and upon payment of the Grant Price, this Agreement, and all obligations of the parties hereunder, shall cease and neither party shall have further recourse under the Agreement.

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

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

9.6.1 Except for its own internal use, the Grantee may not publish or reproduce such data in whole or in part, or in any manner or form, nor may the Grantee authorize others to do so, without the written consent of the State, until such time as the FTA may have either released or approved the release of such data to the public.

9.6.2 As authorized by 2 CFR 200, the FTA reserves a royalty-free, non-exclusive and irrevocable license to reproduce, publish and otherwise use, and to authorize others to use, for Federal purposes, any work developed under a grant, cooperative agreement, sub-grant, or third party grant, irrespective of whether a copyright has been obtained; and any rights of copyright to which a recipient, sub-recipient, or third party contractor purchases ownership with Federal assistance.

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

9.8. The Grantee shall indemnify, save, and hold harmless the State and United States, their officers, agents, and employees acting within the scope of their official duties against any liability, including costs and expenses, resulting from any willful or intentional violation of the proprietary rights, copyrights, or right of privacy, arising out of the publication, translation, reproduction, delivery, use, or disposition of any data furnished under this Agreement.

9.9. Nothing contained in this clause shall imply a license to the United States under any patent or be construed as affecting the scope of any license or other right otherwise granted to the United States under any patent.

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

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

may direct.

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

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

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

**25. DEFINITIONS**

**ALLOWABLE COSTS:** Costs that are incurred in the performance of the Services which satisfy the requirements of 2 CFR 200.

**FTA:** U.S. Department of Transportation, Federal Transit Administration

**PROJECT APPLICATION:** The narrative, charts, figures and/or maps submitted to the State detailing the scope of the public transportation program of the Grant as modified and approved by the State.

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

**SECTION 5311:** Section 5311 of the Federal Transit Act of 1964, as amended.

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

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

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

**26. ACCOUNTING, BOOKKEEPING AND REPORTING REQUIREMENTS**

- 26.1. **Ledgers.** Grantee and/or subgrantee shall establish and maintain ledger sheets for each budget category. Entries shall be made and shall reflect the financial activities of the Grantee. The ledger sheet must be in a form approved by the State. The ledger will indicate the funds remaining in each line item of the Grant Budget at the beginning of each month. Entries shall be made on a running basis and carried over to the following month; that is, figures will be brought forward cumulatively. Grantee shall also prepare and submit to the State a profit and loss statement quarterly if such information is not provided with invoices.
- 26.2. **Accounts Receivable.** The Grantee and/or subgrantee shall deposit all revenue in an interest-bearing account with a banking institution in this State. Grantee shall prepare and maintain receipt vouchers for all revenue. Immediately upon receipt, Grantee and/or subgrantee shall credit all revenue to the appropriate receipt account. Grantee and/or subgrantee shall establish and maintain an Accounts Receivable Ledger. The receipt number appearing in the Ledger shall correspond to

the receipt voucher number. A receipt voucher must be completed on a form approved by the State and shall identify each component of every deposit. All appropriate supporting documents for each deposit should be attached to the receipt voucher.

- 26.3. **Payables.** Grantee and/or subgrantee shall prepare vouchers to document all expenditures of funds. The voucher shall include the following information and shall be prepared on a form approved by the State: The Division and account numbers from which the funds will be drawn, the date of expenditure, a voucher number running in sequence, and any appropriate comments supporting the expenditure of funds (e.g., invoices and payroll vouchers). All invoices received by the Grantee shall be checked for accuracy and allowability. Each invoice must be approved for payment by the Grant Manager or designee. Immediately upon payment, Grantee and/or subgrantee shall make entries to the appropriate ledger sheets documenting payment. (Each subgrantee shall identify a Grant Manager).
- 26.4. **Voucher and Receipt Register.** Grantee and/or subgrantee shall establish and maintain two registers that will contain a running total of all payable receipt vouchers. The registers will provide a summary of voucher or receipt numbers, amount, and purpose of action. No self-designated abbreviations are to be used.
- 26.5. **Check Register.** Grantee and/or subgrantee shall maintain a check register. This register is also considered a book of original entry and is posted to the ledger immediately.
- 26.6. **Time Sheet, Taxes, and Benefits.** Grantee and/or subgrantee shall require each of its employees to 1) submit weekly time reports designating work performed and time spent on such work, or 2) be included in an indirect cost allocation plan approved by the cognizant Federal agency. The Grantee shall summarize time reports by task and apply employee's rates of pay to the hours worked. The Grant Manager shall review completed and signed time reports and cause them to be posted to the appropriate category in the general ledger. The Grantee shall maintain records of employee payroll and benefits and shall post this information to the appropriate category in the general ledger. The Grant Manager shall ensure that all payments are on a timely basis.
- 26.7. **Reimbursements.** On a monthly basis, the Grantee shall submit a description of Grant activities, in a format as required by the State. Should the Grantee show a profit for any month, the Grantee shall apply the amount of profit against subsequent reimbursement requests. The Grantee shall agree to provide information in addition to the monthly narrative at such times and in such manner as the State may require, and to prepare any reports which may be requested by the State including but not limited to a final or termination report if operations cease.
- 26.8. **Maintenance of Records.** The Grantee shall keep and maintain the records, documents, and accounts described herein for a period of three years after the FTA grant is closed. The Grantee shall maintain, and make available to the State and the FTA, records relating to complaints and comments received from the public. In the event the State disputes the Grantee's operations or records as submitted for payment or otherwise, final resolution shall rest with the State.
- 26.9. **Audits and Inspections.** Between the Effective Date and the Completion Date, and for a period of three (3) years after the FTA grant is closed or the date of resolution of all matters relating to this Agreement, whichever is later, at any time during the Grantee's normal business hours, and as often as the State or the FTA may demand, the Grantee shall make available to the State and the FTA or their designees all records pertaining to matters covered by this Agreement. The Grantee shall permit the State and the FTA to audit, examine, and reproduce such records, and to make audits of all contracts, grants, invoices, materials, payrolls, records of personnel, Data (as defined in G-1 section 9.1) and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in 1.3 of G-1.
- 26.10. **Independent Audit.** The Grantee shall submit one audit done by one Certified Public Accountant (CPA) for the entire project, or, as the State may require, for any part of the project upon demand.

Monies required for payment of the audit shall be set aside in the Grant Budget for that specific purpose.

- 26.10.1 In the event the audit reveals that monies are due and owing to the State from the Grantee, for whatever reasons, the Grantee shall pay to the State such sums within thirty (30) days of the audit date.
- 26.11. The Grantee shall submit quarterly performance, drug and alcohol, and charter activity reports within 30 days of the end of each quarter and shall submit any forms, information or reports required by the State to complete the FTA's National Transit Database (NTD) reporting.
- 26.12. **General Transit Feed Specification (GTFS).** The Grantee shall generate and keep updated General Transit Feed Specification (GTFS) data and submit related data for reporting to the National Transit Database (NTD) as required. The Grantee shall submit related data to the State upon request.
- A.10. Amend G-1 by adding "**PROJECT EQUIPMENT AND REAL PROPERTY**" as Section 27:
27. **PROJECT EQUIPMENT AND REAL PROPERTY.** The following terms and conditions apply to all equipment and real property purchased in whole or in part with funds provided through this or other Agreements between the State and the Grantee:
- 27.1. All procurements shall be made in accordance with 2 CFR 200 and FTA Circular 4220.1F and future amendments, and with Buy America requirements, 49 CFR Parts 661 and 663.
- 27.2. All vehicles shall be purchased by the State unless the Grantee has received prior approval from the State to procure vehicles.
- 27.3. All other equipment with a cost in excess of five hundred (\$500) per unit shall be purchased by the Grantee subject to the prior approval of the State.
- 27.4. Title to all project equipment funded or otherwise provided by the Grantee shall be in the name of the Grantee; provided, however, that the Grantee shall give the State a security interest in all such equipment at the time of purchase and shall execute financing statements and do all other acts necessary or useful to the perfection of that interest and the renewal thereof. In connection with the purchase of any motor vehicles pursuant to this Agreement, the Grantee shall give the State a security interest in the motor vehicles at the time of purchase and shall take all steps necessary to protect the State's security interest; including taking steps to identify the State as a lien holder of such motor vehicles on the motor vehicle titles.
- 27.5. In the event that this Agreement is terminated, all project equipment and property become the property of the State and it is understood and agreed that legal title to such equipment shall be transferred to the State as soon as feasible. Project equipment will be disposed of in accordance with FTA Circular 9040.1G and the State Management Plan unless written approval is received from the State.
- A.11. Amend G-1 by adding "**EQUIPMENT CERTIFICATION**" as section 28:
28. **EQUIPMENT CERTIFICATION.** The Grantee shall maintain a current inventory listing of all Project Equipment and Real Property involved in this Agreement. The Grantee shall submit to the State a certification that the Project Equipment and Real Property as referenced in Section 27, is still being used in accordance with the terms of the Agreement. The inventory listing and equipment certification shall be supplied to the State on an annual basis beginning June 30, 2024 [year].
- A.12. Amend G-1 by adding "**EQUIPMENT MAINTENANCE**" as section 29:

29. **EQUIPMENT MAINTENANCE.** The Grantee shall be responsible for the maintenance and repair of all equipment used in the Services described in Exhibit D. The Grantee shall maintain all such equipment at a high level of cleanliness, safety, and mechanical soundness. The Grantee shall certify that a proper maintenance plan that meets or exceeds the original equipment manufacturer's preventive maintenance guidelines is followed. Vehicle maintenance plans must be approved by the Grantee's Board of Directors. All maintenance, repair and physical improvement activities on equipment shall be conducted by the Grantee and at a location specified by the Grantee. The Grantee shall notify the State of any changes in this location. The Grantee further agrees to maintain, repair, or make any physical improvement to equipment as requested by the State. The State, the FTA, and/or their designees shall have the right to conduct periodic inspections for the purpose of confirming proper maintenance and repair.
- A.13. Amend G-1 by adding "REPAIR RECORDS AND REPORTS" as section 30:
30. **REPAIR RECORDS AND REPORTS.** The Grantee shall maintain a complete and up to date record of all motor vehicle repairs and shall make such records available to the State and the FTA upon demand.
- A.14. Amend G-1 by adding "VEHICLE STORAGE" as section 31:
31. **VEHICLE STORAGE** As applicable, with respect to any motor vehicles purchased in whole or part under this Agreement, or maintained under this Agreement, the Grantee shall park or garage each vehicle so as to ensure maximum available protection and safety for each vehicle. The Grantee shall also ensure that each vehicle will be parked or garaged in such a manner that its daily operations are not impaired or curtailed by conditions of weather or any other circumstances. The Grantee shall notify the State of the location of the parking or garaging site and any relocation.
- A.15. Amend G-1 by adding "TRAINING AND DRIVER REVIEW" as section 32:
32. **TRAINING AND DRIVER REVIEW.** The State may require participation in training courses determined to be essential to FTA program management in this grant period and may require participation in such training programs as it deems necessary by drivers and other employees involved in the transportation of the public. Training may include defensive driving, passenger assistance, emergency procedures and periodic refresher training every three (3) years. The Grantee agrees that the State shall have the right to review the performance of all drivers who are employed in connection with this Agreement, and to disallow the use of any driver whose performance as a driver is determined to be unsatisfactory by the State.
- A.16. Amend G-1 by adding "SAFETY REQUIREMENTS" as section 33:
33. **SAFETY REQUIREMENTS.** As applicable, all project equipment shall be inspected and certified by the Department of Safety and shall meet all applicable Federal Motor Vehicle Safety Standards and Federal Motor Carrier Safety Regulations as required by the United States Department of Transportation, and by the New Hampshire Department of Safety under RSA 266:72-a, in the purchase and operation of all project equipment.
- 33.1. As applicable, the Grantee shall provide the State with full, and prompt written notification of any accident involving any vehicle used in its Services. In addition, the Grantee shall be responsible to report any accident in compliance with State law.
- 33.2. The Grantee shall submit to the State by February 15 of each year a report covering the previous year (January 1 through December 31), summarizing the results of its alcohol misuse prevention and anti-drug programs on FTA approved forms. This shall be in compliance with 49 CFR Part 655.

33.3. The Grantee shall submit any data/documentation related to FTA's Transit Asset Management or Public Transportation Agency Safety Plan purposes as required by NHDOT for compliance purposes.

A.17. Amend G-1 by adding "SERVICE LIMITATIONS" as section 34:

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

A.18. Amend G-1 by adding "GRANTEE REPRESENTATIONS" as section 35:

35. **GRANTEE REPRESENTATIONS.** The Grantee warrants that with respect to the Services to be performed, it has obtained all licenses, permits, or approvals which are required by any law, order or regulation of any authority, state or federal, or which may be necessary for the performance of the Services hereunder. The Grantee warrants that all personnel engaged in the Services shall be qualified to perform such Services and shall be properly licensed and authorized to perform such Services under all applicable laws.

A.19. Amend G-1 by adding "LABOR PROVISIONS" as section 36:

36. **LABOR PROVISIONS.** The Grantee agrees to adhere to the terms and conditions of the Unified Protective Arrangement, Section 5333(b) of 49 USC 53 or as amended, incorporated herein for the protection of the employees of any employer providing transportation services assisted by this Agreement, and the employees of any other surface transportation providers in the transportation service area identified in Exhibit B.

A.20. Amend G-1 by adding "PATENT RIGHTS" as section 37:

37. **PATENT RIGHTS.** If any invention, improvement, or discovery of the Grantee is conceived or first actually reduced to practice in the course of or under this grant, which invention, improvement or discovery may be patentable under the laws of the United States or any foreign country, the Grantee shall immediately notify the State and provide a detailed report. The rights and responsibilities of the Grantee and the State with respect to such invention, improvement, or discovery will be determined in accordance with applicable Federal laws, regulations, policies, and any waiver thereof.

A.21. Amend G-1 by adding "BROKERAGE REPRESENTATION" as section 38:

38. **BROKERAGE REPRESENTATION.** The Grantee warrants that it has not employed or retained any company or person, other than a bona-fide employee working solely for the Grantee, to solicit or secure this Agreement; and that it has not paid or agreed to pay any company or person, other than a bona-fide employee working solely for the Grantee, any fee, commission, percentage, brokerage fee, gifts or any other consideration, contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, the State shall have the right to annul this Agreement without liability or, in its discretion to deduct from the Agreement price or consideration, or otherwise recover, the full amount of such fee, commission, percentage, brokerage, brokerage fee, gift, or contingent fee.

**COMMUNITY ACTION PROGRAM BELKNAP AND MERRIMACK COUNTIES, INC.**  
**EXHIBIT B**  
**SCOPE OF SERVICES**

1. The Grantee, Community Action Program Belknap and Merrimack Counties, Inc., (hereinafter the "Grantee") shall provide the following public transportation service(s):
  - a. Fixed Route, demand-responsive, and/or route deviation public transit services in the Greater Concord Area as detailed in the "Project Description" of the Grantee's application to the New Hampshire Department of Transportation, Bureau of Rail and Transit (hereinafter "the State") for Federal Transit Administration (FTA) Section 5311 funding. The Grantee's application is hereby incorporated by reference and made part of this agreement.
  - b. Serve as the lead agency for Region 3 Belknap-Merrimack, for FTA Section 5310 RCC funds to provide accessible transportation services to seniors and individuals with disabilities in cooperation with the Region 3 Belknap-Merrimack RCC. The Grantee's 5310 RCC grant application is hereby incorporated by reference and made part of this agreement. The Grantee agrees to provide all services indicated in the grant application unless modified per this agreement.
2. The following terms and conditions apply to all of the FTA Section 5311-funded public transit services provided by Grantee pursuant to this agreement:
  - a. The State may require the Grantee to provide additional transportation services or to reduce transportation services provided under this contract. Any alterations to such transportation services shall be submitted in writing by the State to the Grantee. The Grantee shall implement the alterations within thirty (30) days unless a different timeframe is agreed to by the State and the Grantee.
  - b. The Grantee may request to revise transportation services, as submitted in the Grantee's grant application to the State, to add, reduce, or adjust transportation services provided under this contract. Any alterations to such transportation services, including alterations for the provision of service to special events, shall be requested in writing by the Grantee to the State for approval at least 30 days in advance. Revisions subject to a public comment period shall be requested at least 60 days in advance. Upon approval of the State, the Grantee shall implement any alterations within thirty (30) days unless a different timeframe is agreed to by the State and the Grantee.
  - c. The Grantee shall not change, add, or delete any route or make any fare, service, or operating schedule adjustments without the prior written agreement of the State, except in an emergency situation. In such an emergency, the Grantee shall notify the State no later than the next working day following the day of such changes. Such emergency changes will be valid for a maximum of five days; thereafter, the written approval of the State shall be required to continue such emergency changes.
  - d. All project vehicles, including those Federally funded vehicles outlined in Exhibit D, Project Equipment, as identified by their Vehicle Identification Numbers, as

well as any additional vehicles utilized for the project, shall be used in accordance with all applicable Federal and State laws as well as NHDOT requirements.

3. The following terms and conditions apply to all of the FTA Section 5310-funded services for seniors and individuals with disabilities provided by Grantee pursuant to this agreement:
  - a. The State may require the Grantee to provide additional transportation services or to reduce transportation services provided under this grant. Any alterations to such transportation services shall be submitted in writing by the State to the Grantee. The Grantee shall implement the alterations within thirty (30) days unless a different timeframe is agreed to by the State and the Grantee.
  - b. Mobility management activities, and as applicable, transportation services, subgrantees, and maximum reimbursement rates, shall consist of those submitted in the Grantee's 5310 Regional Coordinating Council (RCC) application or as subsequently modified by NHDOT through written notification to the Grantee. Further amendments to mobility management activities, transportation services, subgrantee's, and/or maximum reimbursement rates require RCC approval, as documented in official minutes, as well as written approval from the State.
  - c. Eligible Regional Mobility Manager expenses shall be limited to those directly related to the position's role as described within the 2016 "New Hampshire Statewide Coordination of Community Transportation Services Plan" and/or within the most recent "New Hampshire Statewide Mobility Manager Network: A Blueprint for Implementation", both hereby incorporated by reference. Roles may be further modified based on those recommended by the Statewide Coordinating Council (SCC) and approved in writing by the State.
  - d. All services provided shall conform to FTA Section 5310 guidelines. Per FTA requirements, the Grantee shall be responsible for oversight of subgrantees and contractors relative to FTA requirements.
  - e. The Grantee shall ensure the provision of ADA-accessible services within the RCC region. Any marketing materials, brochures, and other service information shall describe it as ADA-accessible. It is acceptable for a subgrantee/lower tier subrecipient that does not utilize accessible vehicles to contract with an accessible provider in order to meet this requirement.
  - f. The Grantee must fulfill its contractual obligations and provide its scope of services throughout the grant period regardless of expenses exceeding the maximum allowed to be reimbursed. As necessary, the Grantee shall establish trip priorities to ensure funds are not expended prematurely.
  - g. The State may require the Grantee to provide additional transportation services or to reduce transportation services provided under this grant. Any alterations to such transportation services shall be submitted in writing by the State to the Grantee. The Grantee shall implement the alterations within thirty (30) days unless another timeframe is agreed to by the State and the Grantee.

**COMMUNITY ACTION PROGRAM BELKNAP AND MERRIMACK COUNTIES, INC.  
EXHIBIT B  
BUDGET**

- I. The Grant price, as defined in Section 1.8 of the General Provisions, are FTA Section 5311 and Section 5310 portions of the eligible project costs. Federal (FTA) funds are granted as follows:

| <b>FTA Section 5311</b>                     | <b>SFY 2024</b>    | <b>SFY 2025</b>    |
|---|--------------------|--------------------|
| <b>Belknap-Merrimack Counties</b>           |                    |                    |
| Administration                              | \$300,000          | \$300,000          |
| Capital Preventive Maintenance              | \$123,000          | \$123,000          |
| Capital ADA                                 | \$124,000          | \$124,000          |
| Operating                                   | \$400,000          | \$400,000          |
| <b>Total FTA 5311 Funding</b>               | <b>\$947,000</b>   | <b>\$947,000</b>   |
| <b>Two-year FTA 5311 Funding Totals</b>     | <b>\$1,894,000</b> |                    |
|   |                    |                    |
| <b>FTA Section 5310 RCC</b>                 | <b>SFY 2024</b>    | <b>SFY 2025</b>    |
| Contracted Services                         | \$235,182          | \$235,182          |
| Mobility Management Activities              | \$19,840           | \$19,840           |
| Regional Mobility Manager                   | \$103,478          | \$103,478          |
| <b>Total FTA 5310 RCC Funding</b>           | <b>\$358,500</b>   | <b>\$358,500</b>   |
| <b>Two-year FTA 5310 RCC Funding Totals</b> | <b>\$717,000</b>   |                    |
|   |                    |                    |
| <b>Total Federal (FTA) Funds</b>            | <b>\$1,305,500</b> | <b>\$1,305,500</b> |
|   |                    |                    |
| <b>Total Two-Year Grant Funds</b>           | <b>\$2,611,000</b> |                    |

- a. Funds are contingent upon Federal and State appropriations.
- II. Not less than fourteen days prior to the submission of the Grantee's first request for reimbursement, the Grantee shall submit to the State a budget incorporating all funds to be expended in the provision of services pursuant to this Grant. Budget revisions may be made with written approval of the State.
- III. The Grantee may seek reimbursement for these funds by submitting a monthly or quarterly invoice for the total eligible expenses, less agency match as applicable to State. The invoice must include verification of source(s) of matching funds and statements from service providers, as applicable, to support the request for matching funds.
- IV. Mobility management costs shall be itemized and include such information as required to support the request.
- V. The Grantee will verify that trip reimbursement is for non-Medicaid-eligible trips only.
- VI. For expenses other than contracted services, the Grantee may seek reimbursement only for eligible expenses listed in the budget and detail-of-cost form provided by the State, with the exception of funds specifically reserved, if any, and identified in "Specifically Programmed Funds," at the end of this Exhibit.

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

**COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.  
EXHIBIT D  
VEHICLE LIST**

Transit Vehicles: 15

|  |                   |
|--|-------------------|
| 2016 Ford E450 16 & 2 Passenger Bus #615 | 1FDFE4FS7GDC56663 |
| 2017 FORD E450 #617                      | 1FDFE4FS2HDC49296 |
| 2017 Ford E450 16 pass, #120             | 1FDFE4FS9HDC78567 |
| 2017 Ford E450 Bus 12 pass, #119         | 1FDFE4S5HDC78565  |
| 2017 Ford E450, #616                     | 1FDFE4FS7HDC46247 |
| 2018 Eldorado National Passport, #121    | 5WEASC8N7JH323851 |
| 2018 Eldorado National Passport, #122    | 5WEASC8N9JH323852 |
| 2019 Coach & Equipment Phoenix #619      | 1FDFE4FS1KDC68672 |
| 2019 Coach & Equipment Phoenix, #123     | 1FDFE4FS4KDC71436 |
| 2019 Coach & Equipment Phoenix, #618     | 1FDFE4FS8KDC68670 |
| 2021 El Dorado Passport                  | 5WEEZC8N0MH192327 |
| 2021 Ford E450 Bus #1124                 | 1FDFE4FN4MDC14966 |
| 2021 Ford E450 Bus #1125                 | 1FDFE4FNXMDC14297 |
| 2021 Ford E450 Bus #1126                 | 1FDFE4FN0MDC14289 |
| 2021 Ford E450 Bus #1620                 | 1FDFE4FN1MDC14298 |

# 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 COMMUNITY ACTION PROGRAM BELKNAP AND MERRIMACK COUNTIES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 28, 1965. 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: 63021

Certificate Number: 0006194067



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 3rd day of April A.D. 2023.

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

David M. Scanlan  
Secretary of State



**COMMUNITY ACTION PROGRAM  
BELKNAP-MERRIMACK COUNTIES, INC.**  
EMPOWERING COMMUNITIES SINCE 1965.



**CERTIFICATE OF AUTHORITY**

I, Christopher J. Pyles, Chairperson, Board of Directors, hereby certify that:

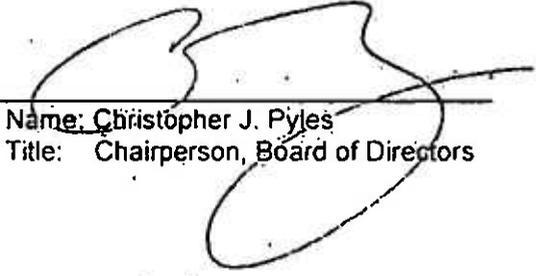
1. I am a duly elected officer of Community Action Program Belknap-Merrimack Counties, Inc.
2. The following is a true copy of a vote taken at a meeting of the Board of Directors, duly called and held on March 9, 2023, at which a quorum of the Directors were present and voting.

**VOTED:** That *Jeanne Agri, Chief Executive Officer/Executive Director, Michael Tabory, Chief Operating Officer/Deputy Director, Jill Lesmerises, Chief Fiscal Officer, Steven Gregoire, Budget Analyst, Christopher J. Pyles, Chairperson, Board of Directors* are duly authorized on behalf of Community Action Program Belknap-Merrimack Counties, Inc. to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: 4/27/2023

Signature of Elected Officer

  
Name: Christopher J. Pyles  
Title: Chairperson, Board of Directors

Rev. 3/9/2023  
NH:CAPBM COA 2023



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/20/2022

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

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

|   |  |        |
|---|--|--------|
| PRODUCER<br>FIAU/Cross Insurance<br>1100 Elm Street<br><br>Manchester NH 03101                                | CONTACT NAME: Andrea Nicklin                                       |        |
|   | PHONE (A/C, No, Ext): (603) 669-3218 FAX (A/C, No): (603) 645-4331 |        |
| INSURED<br>Community Action Program Belknap-Merrimack Counties Inc.<br>P. O. Box 1016<br><br>Concord NH 03302 | E-MAIL ADDRESS: manch.carts@crossagency.com                        |        |
|   | INSURER(S) AFFORDING COVERAGE                                      | NAIC # |
|   | INSURER A: Selective Insurance Co. of SC                           | 19259  |
|   | INSURER B: Midwest Employers Casualty Corp                         | 23612  |
|   | INSURER C: Federal Ins Co  | 20281  |
|   | INSURER D:   |        |
|   | INSURER E:   |        |
|   | INSURER F:   |        |

COVERAGES CERTIFICATE NUMBER: 22-23 AN/23-24 WC 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 | WVD | POLICY NUMBER            | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS  |
|---------|--|-----------|-----|--------------------------|-------------------------|-------------------------|---|
| A       | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY<br><input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR<br>GENL AGGREGATE LIMIT APPLIES PER:<br><input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC<br>OTHER: |           |     | S2509940                 | 10/01/2022              | 10/01/2023              | EACH OCCURRENCE \$ 1,000,000<br>DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000<br>MED EXP (Any one person) \$ 20,000<br>PERSONAL & ADV INJURY \$ 1,000,000<br>GENERAL AGGREGATE \$ 3,000,000<br>PRODUCTS - COMP/OP AGG \$ 3,000,000 |
|         | AUTOMOBILE LIABILITY<br><input checked="" type="checkbox"/> ANY AUTO<br><input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS<br><input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY<br><input type="checkbox"/> AUTOS ONLY                             |           |     | S2509940                 | 10/01/2022              | 10/01/2023              | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000<br>BODILY INJURY (Per person) \$<br>BODILY INJURY (Per accident) \$<br>PROPERTY DAMAGE (Per accident) \$   |
| A       | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR<br><input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE<br><input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 0  |           |     | S2509940                 | 10/01/2022              | 10/01/2023              | EACH OCCURRENCE \$ 5,000,000<br>AGGREGATE \$ 5,000,000  |
| B       | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below   | Y/N       | N/A | HCHS20220000547 (Ja.) NH | 01/01/2023              | 01/01/2024              | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER<br>E.L. EACH ACCIDENT \$ 1,000,000<br>E.L. DISEASE - EA EMPLOYEE \$ 1,000,000<br>E.L. DISEASE - POLICY LIMIT \$ 1,000,000                                    |
| C       | Directors & Officers Liability   |           |     | 82471794                 | 04/01/2022              | 04/01/2023              | Limit 1,000,000<br>Deductible 5,000   |

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

[Job #: Job Type: DoT]  
 State of NH, Dept of Transportation is included as an Additional Insured with respect to General Liability and Auto Liability as per written contract with the above named insured. In accordance with NH law, carrier will give 60 days advance notice of cancellation or non-renewal, except for non-payment which is 10 days.

|  |  |
|--|--|
| CERTIFICATE HOLDER<br><br>State of New Hampshire Dept of Transportation<br>7 Hazen Drive<br>PO Box 483<br>Concord NH 03302 | CANCELLATION<br><br>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<br>  |

© 1988-2015 ACORD CORPORATION. All rights reserved.

**FEDERAL FISCAL YEAR 2023 CERTIFICATIONS AND ASSURANCES FOR FTA ASSISTANCE PROGRAMS**

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

Name of Applicant: Community Action Program Belknap-Merrimack Counties, Inc.

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

Or,

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

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

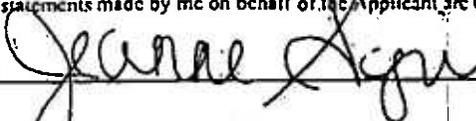


Certifications and Assurances

Fiscal Year 2023

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

Signature



Date: 1/30/2023

Name: Jeanne Agri, Chief Executive Officer

Authorized Representative of Applicant

# FFY 2022 MASTER AGREEMENT

## ACKNOWLEDGEMENT OF RECEIPT

The Federal Transit Administration (FTA) Federal Fiscal Year 2022 Master Agreement requires recipients and subrecipients to comply with the requirements contained in the agreement in order to receive Federal funds. The language contained in the Master Agreement must be incorporated into the administration of the agreement my agency has with the New Hampshire Department of Transportation (NHDOT).

I acknowledge receipt of the FFY 2022 Federal Transit Administration (FTA) Master Agreement and understand this agreement is referred to in my agency's agreement with NHDOT by reference. The Master Agreement remains in force for the term of the agreement.

Community Action Program, Belknap and  
Merrimack Counties, Inc.

\_\_\_\_\_  
Name of Agency

Terri Paige, Transportation Director

\_\_\_\_\_  
Name of Authorized Official

5/6/22

\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Signature

Office of Labor-Management Standards

# Special Warranty Arrangement

For Application to Other Than Urbanized and Over-the-Road Bus Accessibility  
Projects

PURSUANT TO SECTION 5333(b) OF  
TITLE 49 OF THE U.S. CODE, CHAPTER 53

January 3, 2011

The following language shall be made part of the contract of assistance by reference in the Federal Transit Administration's Master Agreement as signed by the grantee:

The terms and conditions set forth below shall apply for the protection of the transportation-related employees in the transportation service area of the Project. As a precondition of the release of assistance by the Grantee/State Agency to any Recipient under the grant, the Grantee shall bind the Recipient to these obligations by incorporating this arrangement into the contract of assistance between the Grantee and the Recipient(s), by reference. If a Grantee fails to comply with the terms of the Warranty and fails to bind a Recipient as a precondition to the release of funds, the Grantee will be a guarantor of the required protections and the Grantee will be required to act as if it were the Recipient of funds unless and until the Grantee is able to secure the retroactive agreement of the Recipient to be bound by the terms of the Warranty.

These protective arrangements are intended for the benefit of transit employees in the service area of the project, who are considered as third-party beneficiaries to the employee protective arrangements incorporated by referenced in the grant contract between the U.S. Department of Transportation and the Grantee, and the parties to the contract so signify by executing that contract. Transit employees are also third party beneficiaries to the protective arrangements incorporated in subsequent contracts of assistance between the Grantee and any Recipient. Employees, or their representative, may assert claims with respect to the protective arrangements under this provision. This clause creates no independent cause of action against the United States Government.

The term "service area," as used herein, includes the geographic area over which the Project is operated and the area whose population is served by the Project, including adjacent areas affected by the Project. The term "Union," as used herein, shall refer to any labor organization representing employees providing public transportation services in the service area of a Project assisted under the grant. The term "employee," as used herein, shall include individuals who may or may not be represented by a Union. The term "Recipient," as used herein, shall refer to any employer(s) receiving transportation assistance under the grant. The term "Grantee," as used herein, shall refer to the applicant for assistance; a Grantee which receives assistance is also a Recipient.

Where the Department of Labor (the Department) deems it necessary to modify the requirements of this Special Warranty Arrangement so that a particular Grantee or Recipient can continue to satisfy the requirements of the statute, the Department will issue a supplementary certification letter setting forth the alternative provisions to be included in the contract of assistance between the Grantee and FTA, by reference. These terms will be made binding upon the particular Grantee or Recipient, along with these terms and conditions, for each subsequent grant of assistance until withdrawn in writing by the Department.

(1) The Project shall be carried out in such a manner and upon such terms and conditions as will not adversely affect employees of the Recipient and of any other surface public transportation provider in the transportation service area of the Project. It shall be an obligation of the Recipient to assure that any and all transportation services assisted by the Project are contracted for and operated in such a manner that they do not impair the rights and interests of affected employees. The term "Project," as used herein, shall not be limited to the particular facility, service, or operation assisted by Federal funds, but shall include any changes, whether organizational, operational, technological, or otherwise, which are a result of the assistance provided. The phrase "as a result of the Project," shall, when used in this arrangement, include events related to the Project occurring in anticipation of, during, and subsequent to the Project and any program of efficiencies or economies related thereto; provided, however, that volume rises and falls of business, or changes in volume and character of employment brought about solely by causes other than the Project (including any economies or efficiencies unrelated to the Project) are not within the purview of this arrangement.

An employee covered by this arrangement, who is not dismissed, displaced or otherwise worsened in his/her position with regard to employment as a result of the Project, but who is dismissed, displaced or otherwise worsened solely because of the total or partial termination of the Project or exhaustion of Project funding shall not be deemed eligible for a dismissal or displacement allowance within the meaning of paragraphs (6) and (7) of this arrangement.

(2) Where employees of a Recipient are represented for collective bargaining purposes, all Project services provided by that Recipient shall be provided under and in accordance with any collective bargaining agreement applicable to such employees which is then in effect. This Arrangement does not create any collective bargaining relationship where one does not already exist or between any Recipient and the employees of another employer. Where the Recipient has no collective bargaining relationship with the Unions representing employees in the service area, the Recipient will not take any action which impairs or interferes with the rights, privileges, and benefits and/or the preservation or continuation of the collective bargaining rights of such employees.

(3) All rights, privileges, and benefits (including pension rights and benefits) of employees covered by this arrangement (including employees having already retired) under existing collective bargaining agreements or otherwise, or under any revision or renewal thereof, shall be preserved and continued; provided, however, that such rights, privileges and benefits which are not foreclosed from further bargaining under applicable law or contract may be modified by collective bargaining and agreement by the Recipient and the Union involved to substitute other rights, privileges and benefits. Unless otherwise provided, nothing in this arrangement shall be deemed to restrict any rights the Recipient may otherwise have to direct the working forces and manage its business as it deemed best, in accordance with the applicable collective bargaining agreement.

(4) The collective bargaining rights of employees covered by this arrangement, including the right to arbitrate labor disputes and to maintain union security and checkoff arrangements, as provided by applicable laws, policies and/or existing collective bargaining agreements, shall be preserved and continued. Provided, however, that this provision shall not be interpreted so as to require the Recipient to retain any such rights which exist by virtue of a collective bargaining agreement after such agreement is no longer in effect.

The Recipient agrees that it will bargain collectively with the Union or otherwise arrange for the continuation of collective bargaining, and that it will enter into agreements with the Union or arrange for such agreements to be entered into, relative to all subjects which are or may be proper subjects of collective bargaining. If, at any time, applicable law or contracts permit or grant to employees covered by this arrangement the right to utilize any economic measures, nothing in this arrangement shall be deemed to foreclose the exercise of such right.

(5)(a) The Recipient shall provide to all affected employees sixty (60) days' notice of intended actions which may result in displacements or dismissals or rearrangements of the working forces as a result of the Project. In the case of employees represented by a Union, such notice shall be provided by certified mail through their representatives. The notice shall contain a full and adequate statement of the proposed changes, and an estimate of the number of employees affected by the intended changes, and the number and classifications of any jobs within the jurisdiction and control of the Recipient, including those in the employment of any entity bound by this arrangement pursuant to paragraph (21), available to be filled by such affected employees.

(5)(b) The procedures of this subparagraph shall apply to cases where notices involve employees represented by a Union for collective bargaining purposes. At the request of either the Recipient or the representatives of such employees, negotiations for the purposes of reaching agreement with respect to the application of the terms and conditions of this arrangement shall commence immediately. These negotiations shall include determining the selection of forces from among the mass transportation employees who may be affected as a result of the Project, to establish which such employees shall be offered employment for which they are qualified or can be trained. If no agreement is reached within twenty (20) days from the commencement of negotiations, any party to the dispute may submit the matter to dispute settlement procedures in accordance with paragraph (15) of this arrangement. Unless the parties otherwise mutually agree in writing, no change in operations, services, facilities or equipment within the purview of this paragraph (5) shall occur until after either: 1) an agreement with respect to the application of the terms and conditions of this arrangement to the intended change(s) is reached; 2) the decision of the arbitrator has been rendered pursuant to this subparagraph (b); or 3) an arbitrator selected pursuant to Paragraph (15) of this arrangement determines that the intended change(s) may be instituted prior to the finalization of implementing arrangements.

(5)(c) In the event of a dispute as to whether an intended change within the purview of this paragraph (5) may be instituted at the end of the 60-day notice period and before an implementing agreement is reached or a final arbitration decision is rendered pursuant to subparagraph (b), any involved party may immediately submit that issue to arbitration under paragraph (15) of this arrangement. In any such arbitration, the arbitrator shall rely upon the standards and criteria utilized by the Surface Transportation Board (and its predecessor agency, the Interstate Commerce Commission) to address the "preconsummation" issue in cases involving employee protections pursuant to 49 U.S.C. Section 11326 (or its predecessor, Section 5(2)(f) of the Interstate Commerce Act, as amended). If the Recipient demonstrates, as a threshold matter in any such arbitration, that the intended action is a trackage rights, lease proceeding or similar transaction, and not a merger, acquisition, consolidation, or other similar transaction, the burden shall then shift to the involved labor organization(s) to prove that under the standards and criteria referenced above, the intended action should not be permitted to be instituted prior to the effective date of a negotiated or arbitrated implementing agreement. If the Recipient fails to demonstrate that the intended action is a trackage rights, lease proceeding, or similar transaction, it shall be the burden of the Recipient to prove that under the standards and criteria referenced above, the intended action should be permitted to be instituted prior to the effective date of a negotiated or arbitrated implementing agreement. For purposes of any such arbitration, the time period within which the parties are to respond to the list of potential arbitrators

submitted by the American Arbitration Association Service shall be five (5) days, the notice of hearing may be given orally or by facsimile, the hearing will be held promptly, the award of the arbitrator shall be rendered promptly and, unless otherwise agreed to by the parties, no later than fourteen (14) days from the date of closing the hearings, with five (5) additional days for mailing if posthearing briefs are requested by either party. The intended change shall not be instituted during the pendency of any arbitration proceedings under this subparagraph (c).

(5)(d) If an intended change within the purview of this paragraph (5) is instituted before an implementing agreement is reached or a final arbitration decision is rendered pursuant to subparagraph (b), all employees affected shall be kept financially whole, as if the noticed and implemented action has not taken place, from the time they are affected until the effective date of an implementing agreement or final arbitration decision. This protection shall be in addition to the protective period defined in paragraph (14) of this arrangement, which period shall begin on the effective date of the implementing agreement or final arbitration decision rendered pursuant to subparagraph (b).

An employee selecting, bidding on, or hired to fill any position established as a result of a noticed and implemented action prior to the consummation of an implementing agreement or final arbitration decision shall accumulate no benefits under this arrangement as a result thereof during that period prior to the consummation of an implementing agreement or final arbitration decision pursuant to subparagraph (b).

(6)(a) Whenever an employee, retained in service, recalled to service, or employed by the Recipient pursuant to paragraphs (5), (7) (e), or (18) hereof is placed in a worse position with respect to compensation as a result of the Project, the employee shall be considered a "displaced employee", and shall be paid a monthly "displacement allowance" to be determined in accordance with this paragraph. Said displacement allowance shall be paid each displaced employee during the protective period so long as the employee is unable, in the exercise of his/her seniority rights, to obtain a position producing compensation equal to or exceeding the compensation the employee received in the position from which the employee was displaced, adjusted to reflect subsequent general wage adjustments, including cost of living adjustments where provided for.

(6)(b) The displacement allowance shall be a monthly allowance determined by computing the total compensation received by the employee, including vacation allowances and monthly compensation guarantees, and his/her total time paid for during the last twelve (12) months in which the employee performed compensated service more than fifty per centum of each such month, based upon the employee's normal work schedule, immediately preceding the date of his/her displacement as a result of the Project, and by dividing separately the total compensation and the total time paid for by twelve, thereby producing the average monthly compensation and the average monthly time paid for. Such allowance shall be adjusted to reflect subsequent general wage adjustments, including cost of living adjustments where provided for. If the displaced employee's compensation in his/her current position is less in any month during his/her protective period than the aforesaid average compensation (adjusted to reflect subsequent general wage adjustments, including cost of living adjustments where provided for), the employee shall be paid the difference, less compensation for any time lost on account of voluntary absences to the extent that the employee is not available for service equivalent to his/her average monthly time, but the employee shall be compensated in addition thereto at the rate of the current position for any time worked in excess of the average monthly time paid for. If a displaced employee fails to exercise his/her seniority rights to secure another position to which the employee is entitled under the then existing collective bargaining agreement, and which carries a wage rate and compensation exceeding that of the position which the employee elects to retain, the employee shall thereafter be treated, for the purposes of this paragraph, as occupying the position the employee elects to decline.

(6)(c) The displacement allowance shall cease prior to the expiration of the protective period in the event of the displaced employee's resignation, death, retirement, or dismissal for cause in accordance with any labor agreement applicable to his/her employment.

(7)(a) Whenever any employee is laid off or otherwise deprived of employment as a result of the Project, in accordance with any collective bargaining agreement applicable to his/her employment, the employee shall be considered a "dismissed employee" and shall be paid a monthly dismissal allowance to be determined in accordance with this paragraph. Said dismissal allowance shall first be paid each dismissed employee on the thirtieth (30th) day following the day on which the employee is "dismissed" and shall continue during the protective period, as follows:

Employee's length of service  
prior to adverse effect Period of protection  
1 day to 6 years equivalent period  
6 years or more 6 years

The monthly dismissal allowance shall be equivalent to one-twelfth (1/12th) of the total compensation received by the employee in the last twelve (12) months of his/her employment in which the employee performed compensation service more than fifty per centum of each such month based on the employee's normal work schedule to the date on which the employee was first deprived

of employment as a result of the Project. Such allowance shall be adjusted to reflect subsequent general wage adjustments, including cost of living adjustments where provided for.

(7)(b) An employee shall be regarded as deprived of employment and entitled to a dismissal allowance when the position the employee holds is abolished as a result of the Project, or when the position the employee holds is not abolished but the employee loses that position as a result of the exercise of seniority rights by an employee whose position is abolished as a result of the Project or as a result of the exercise of seniority rights by other employees brought about as a result of the Project, and the employee is unable to obtain another position, either by the exercise of the employee's seniority rights, or through the Recipient, in accordance with subparagraph (e). In the absence of proper notice followed by an agreement or decision pursuant to paragraph (5) hereof, no employee who has been deprived of employment as a result of the Project shall be required to exercise his/her seniority rights to secure another position in order to qualify for a dismissal allowance hereunder.

(7)(c) Each employee receiving a dismissal allowance shall keep the Recipient informed as to his/her current address and the current name and address of any other person by whom the employee may be regularly employed, or if the employee is self-employed.

(7)(d) The dismissal allowance shall be paid to the regularly assigned incumbent of the position abolished. If the position of an employee is abolished when the employee is absent from service, the employee will be entitled to the dismissal allowance when the employee is available for service. The employee temporarily filling said position at the time it was abolished will be given a dismissal allowance on the basis of that position, until the regular employee is available for service, and thereafter shall revert to the employee's previous status and will be given the protections of the agreement in said position, if any are due him/her.

(7)(e) An employee receiving a dismissal allowance shall be subject to call to return to service by the employee's former employer; notification shall be in accordance with the terms of the then-existing collective bargaining agreement if the employee is represented by a union. Prior to such call to return to work by his/her employer, the employee may be required by the Recipient to accept reasonably comparable employment for which the employee is physically and mentally qualified, or for which the employee can become qualified after a reasonable training or retraining period, provided it does not require a change in residence or infringe upon the employment rights of other employees under then-existing collective bargaining agreements.

(7)(f) When an employee who is receiving a dismissal allowance again commences employment in accordance with subparagraph (e) above, said allowance shall cease while the employee is so reemployed, and the period of time during which the employee is so reemployed shall be deducted from the total period for which the employee is entitled to receive a dismissal allowance. During the time of such reemployment, the employee shall be entitled to the protections of this arrangement to the extent they are applicable.

(7)(g) The dismissal allowance of any employee who is otherwise employed shall be reduced to the extent that the employee's combined monthly earnings from such other employment or self-employment, any benefits received from any unemployment insurance law, and his/her dismissal allowance exceed the amount upon which the employee's dismissal allowance is based. Such employee, or his/her union representative, and the Recipient shall agree upon a procedure by which the Recipient shall be kept currently informed of the earnings of such employee in employment other than with the employee's former employer, including self-employment, and the benefits received.

(7)(h) The dismissal allowance shall cease prior to the expiration of the protective period in the event of the failure of the employee without good cause to return to service in accordance with the applicable labor agreement, or to accept employment as provided under subparagraph (e) above, or in the event of the employee's resignation, death, retirement, or dismissal for cause in accordance with any labor agreement applicable to his/her employment.

(7)(i) A dismissed employee receiving a dismissal allowance shall actively seek and not refuse other reasonably comparable employment offered him/her for which the employee is physically and mentally qualified and does not require a change in the employee's place of residence. Failure of the dismissed employee to comply with this obligation shall be grounds for discontinuance of the employee's allowance; provided that said dismissal allowance shall not be discontinued until final determination is made either by agreement between the Recipient and the employee or his/her representative, or by final arbitration decision rendered in accordance with paragraph (15) of this arrangement that such employee did not comply with this obligation.

(8) In determining length of service of a displaced or dismissed employee for purposes of this arrangement, such employee shall be given full service credits in accordance with the records and labor agreements applicable to him/her and the employee shall be given additional service credits for each month in which the employee receives a dismissal or displacement allowance as if the employee were continuing to perform services in his/her former position.

(9) No employee shall be entitled to either a displacement or dismissal allowance under paragraphs (6) or (7) hereof because of the abolishment of a position to which, at some future time, the employee could have bid, been transferred, or promoted.

(10) No employee receiving a dismissal or displacement allowance shall be deprived, during the employee's protected period, of any rights, privileges, or benefits attaching to his/her employment, including, without limitation, group life insurance, hospitalization and medical care, free transportation for the employee and the employee's family, sick leave, continued status and participation under any disability or retirement program, and such other employee benefits as Railroad Retirement, Social Security, Workmen's Compensation, and unemployment compensation, as well as any other benefits to which the employee may be entitled under the same conditions and so long as such benefits continue to be accorded to other employees of the bargaining unit, in active service or furloughed as the case may be.

(11)(a) Any employee covered by this arrangement who is retained in the service of his/her employer, or who is later restored to service after being entitled to receive a dismissal allowance, and who is required to change the point of his/her employment in order to retain or secure active employment with the Recipient in accordance with this arrangement, and who is required to move his/her place of residence, shall be reimbursed for all expenses of moving his/her household and other personal effects, for the traveling expenses for the employee and members of the employee's immediate family, including living expenses for the employee and the employee's immediate family, and for his/her own actual wage loss during the time necessary for such transfer and for a reasonable time thereafter, not to exceed five (5) working days. The exact extent of the responsibility of the Recipient under this paragraph, and the ways and means of transportation, shall be agreed upon in advance between the Recipient and the affected employee or the employee's representatives.

(11)(b) If any such employee is laid off within three (3) years after changing his/her point of employment in accordance with paragraph (a) hereof, and elects to move his/her place of residence back to the original point of employment, the Recipient shall assume the expenses, losses and costs of moving to the same extent provided in subparagraph (a) of this paragraph (11) and paragraph (12)(a) hereof.

(11)(c) No claim for reimbursement shall be paid under the provisions of this paragraph unless such claim is presented to the Recipient in writing within ninety (90) days after the date on which the expenses were incurred.

(11)(d) Except as otherwise provided in subparagraph (b), changes in place of residence, subsequent to the initial changes as a result of the Project, which are not a result of the Project but grow out of the normal exercise of seniority rights, shall not be considered within the purview of this paragraph.

(12)(a) The following conditions shall apply to the extent they are applicable in each instance to any employee who is retained in the service of the employer (or who is later restored to service after being entitled to receive a dismissal allowance), who is required to change the point of his/her employment as a result of the Project, and is thereby required to move his/her place of residence.

If the employee is under a contract to purchase his/her home, the Recipient shall protect the employee against loss under such contract, and in addition, shall relieve the employee from any further obligation thereunder.

If the employee holds an unexpired lease of a dwelling occupied as the employee's home, the Recipient shall protect the employee from all loss and cost in securing the cancellation of said lease.

(12)(b) No claim for loss shall be paid under the provisions of this paragraph unless such claim is presented to the Recipient in writing within one year after the effective date of the change in residence.

(12)(c) Should a controversy arise in respect to the value of the home, the loss sustained in its sale, the loss under a contract for purchase, loss and cost in securing termination of a lease, or any other question in connection with these matters, it shall be decided through a joint conference between the employee, or his/her union, and the Recipient. In the event they are unable to agree, the dispute or controversy may be referred by the Recipient or the union to a board of competent real estate appraisers selected in the following manner: one (1) to be selected by the representatives of the employee, and one (1) by the Recipient, and these two, if unable to agree within thirty (30) days upon the valuation, shall endeavor by agreement with ten (10) days thereafter to select a third appraiser or to agree to a method by which a third appraiser shall be selected; and failing such agreement, either party may request the State and local Board of Real Estate Commissioners to designate within ten (10) days a third appraiser, whose designation will be binding upon the parties and whose jurisdiction shall be limited to determination of the issues raised in this paragraph only. A decision of a majority of the appraisers shall be required and said decision shall be final, binding, and conclusive. The compensation and expenses of the neutral appraiser including expenses of the appraisal board, shall be borne equally by the parties to the proceedings. All other expenses shall be paid by the party incurring them, including the compensation of the appraiser selected by such party.

(12)(d) Except as otherwise provided in paragraph (11)(b) hereof, changes in place of residence, subsequent to the initial changes as a result of the Project, which are not a result of the Project but grow out of the normal exercise of seniority rights, shall not be

considered within the purview of this paragraph.

(12)(e) "Change in residence" means transfer to a work location which is either (A) outside a radius of twenty (20) miles of the employee's former work location and farther from the employee's residence than was his/her former work location, or (B) is more than thirty (30) normal highway route miles from the employee's residence and also farther from his/her residence than was the employee's former work location.

(13)(a) A dismissed employee entitled to protection under this arrangement may, at the employee's option within twenty-one (21) days of his/her dismissal, resign and (in lieu of all other benefits and protections provided in this arrangement) accept a lump sum payment computed in accordance with section (9) of the Washington Job Protection Agreement of May 1936:

Length of Service Separation Allowance

1 year and less than 2 years 3 months' pay

2 " " " " 3 " 6 " "

3 " " " " 5 " 9 " "

5 " " " " 10 " 12 " "

10 " " " " 15 " 12 " "

15 " " " " over 12 " "

In the case of an employee with less than one year's service, five days' pay, computed by multiplying by 5 the normal daily earnings (including regularly scheduled overtime, but excluding other overtime payments) received by the employee in the position last occupied, for each month in which the employee performed service, will be paid as the lump sum.

Length of service shall be computed as provided in Section 7(b) of the Washington Job Protection Agreement, as follows:

For the purposes of this arrangement, the length of service of the employee shall be determined from the date the employee last acquired an employment status with the employing carrier and the employee shall be given credit for one month's service for each month in which the employee performed any service (in any capacity whatsoever) and twelve (12) such months shall be credited as one year's service. The employment status of an employee shall not be interrupted by furlough in instances where the employee has a right to and does return to service when called. In determining length of service of an employee acting as an officer or other official representative of an employee organization, the employee will be given credit for performing service while so engaged on leave of absence from the service of a carrier.

(13)(b) One month's pay shall be computed by multiplying by 30 the normal daily earnings (including regularly scheduled overtime, but excluding other overtime payments) received by the employee in the position last occupied prior to time of the employee's dismissal as a result of the Project.

(14) Whenever used herein, unless the context requires otherwise, the term "protective period" means that period of time during which a displaced or dismissed employee is to be provided protection hereunder and extends from the date on which an employee is displaced or dismissed to the expiration of six (6) years therefrom, provided, however, that the protective period for any particular employee during which the employee is entitled to receive the benefits of these provisions shall not continue for a longer period following the date the employee was displaced or dismissed than the employee's length of service, as shown by the records and labor agreements applicable to his/her employment prior to the date of the employee's displacement or dismissal.

(15)(a) In the event that employee(s) are represented by a Union, any dispute, claim, or grievance arising from or relating to the interpretation, application or enforcement of the provisions of this arrangement, not otherwise governed by paragraph 12(c), the Labor-Management Relations Act, as amended, the Railway Labor Act, as amended, or by impasse resolution provisions in a collective bargaining or protective arrangement involving the Recipient and the Union, which cannot be settled by the parties thereto within thirty (30) days after the dispute or controversy arises, may be referred by any such party to any final and binding disputes settlement procedure acceptable to the parties. In the event they cannot agree upon such procedure, the dispute, claim, or grievance may be submitted at the written request of the Recipient or the Union to final and binding arbitration. Should the parties be unable to agree upon the selection of a neutral arbitrator within ten (10) days, any party may request the American Arbitration Association to furnish, from among arbitrators who are then available to serve, five (5) arbitrators from which a neutral arbitrator shall be selected. The parties shall, within five (5) days after the receipt of such list, determine by lot the order of elimination and thereafter each shall, in that order, alternately eliminate one name until only one name remains. The remaining person on the list shall be the neutral arbitrator. Unless otherwise provided, in the case of arbitration proceedings, under paragraph (5) of this arrangement, the arbitration shall commence within fifteen (15) days after selection or appointment of the neutral arbitrator, and the decision shall be rendered within forty-five (45) days after the hearing of the dispute has been concluded and the record closed. The decision shall be final and binding. All the conditions of the arrangement shall continue to be effective during the arbitration proceedings.

(15)(b) The compensation and expenses of the neutral arbitrator, and any other jointly incurred expenses, shall be borne equally by the Union(s) and Recipient, and all other expenses shall be paid by the party incurring them.

(15)(c) In the event that employee(s) are not represented by a Union, any dispute, claim, or grievance arising from or relating to the interpretation, application or enforcement of the provisions of this arrangement which cannot be settled by the Recipient and the employee(s) within thirty (30) days after the dispute or controversy arises, may be referred by any such party to any final and binding dispute settlement procedure acceptable to the parties, or in the event the parties cannot agree upon such a procedure, the dispute or controversy may be referred to the Secretary of Labor for a final and binding determination.

(15)(d) In the event of any dispute as to whether or not a particular employee was affected by the Project, it shall be the obligation of the employee or the representative of the employee to identify the Project and specify the pertinent facts of the Project relied upon. It shall then be the burden of the Recipient to prove that factors other than the Project affected the employee. The claiming employee shall prevail if it is established that the Project had an effect upon the employee even if other factors may also have affected the employee. (See Hodgson's Affidavit in Civil Action No. 825-71).

(16) The Recipient will be financially responsible for the application of these conditions and will make the necessary arrangements so that any employee covered by this arrangement may file a written claim of its violation, through the Union, or directly if the employee is outside the bargaining unit, with the Recipient within sixty (60) days of the date the employee is terminated or laid off as a result of the Project, or within eighteen (18) months of the date the employee's position with respect to his/her employment is otherwise worsened as a result of the Project. In the latter case, if the events giving rise to the claim have occurred over an extended period, the 18-month limitation shall be measured from the last such event. No benefits shall be payable for any period prior to six (6) months from the date of the filing of any claim. Unless such claims are filed with the Recipient within said time limitations, the Recipient shall thereafter be relieved of all liabilities and obligations related to the claim.

The Recipient will fully honor the claim, making appropriate payments, or will give notice to the claimant or his/her representative of the basis for denying or modifying such claim, giving reasons therefore. If the Recipient fails to honor such claim, the Union or non-bargaining unit employee may invoke the following procedures for further joint investigation of the claim by giving notice in writing. Within ten (10) days from the receipt of such notice, the parties shall exchange such factual material as may be requested of them relevant to the disposition of the claim and shall jointly take such steps as may be necessary or desirable to obtain from any third party such additional factual materials as may be relevant. In the event the Recipient rejects the claim, the claim may be processed to arbitration as hereinabove provided by paragraph (15).

(17) Nothing in this arrangement shall be construed as depriving any employee of any rights or benefits which such employee may have under existing employment or collective bargaining agreements or otherwise; provided that there shall be no duplication of benefits to any employee, and, provided further, that any benefit under this arrangement shall be construed to include the conditions, responsibilities, and obligations accompanying such benefit. This arrangement shall not be deemed a waiver of any rights of any Union or of any represented employee derived from any other agreement or provision of federal, state or local law.

(18) During the employee's protective period, a dismissed employee shall, if the employee so requests, in writing, be granted priority of employment or reemployment to fill any vacant position within the jurisdiction and control of the Recipient reasonably comparable to that which the employee held when dismissed, including those in the employment of any entity bound by this arrangement pursuant to paragraph (21) herein, for which the employee is, or by training or retraining can become, qualified; not, however, in contravention of collective bargaining agreements related thereto. In the event such employee requests such training or re-training to fill such vacant position, the Recipient shall provide for such training or re-training at no cost to the employee. The employee shall be paid the salary or hourly rate provided for in the applicable collective bargaining agreement or otherwise established in personnel policies or practices for such position, plus any displacement allowance to which the employee may be otherwise entitled. If such dismissed employee who has made such request fails, without good cause, within ten (10) days to accept an offer of a position comparable to that which the employee held when dismissed for which the employee is qualified, or for which the employee has satisfactorily completed such training, the employee shall, effective at the expiration of such ten-day period, forfeit all rights and benefits under this arrangement.

As between employees who request employment pursuant to this paragraph, the following order where applicable shall prevail in hiring such employees:

(a) Employees in the craft or class of the vacancy shall be given priority over employees without seniority in such craft or class;

(b) As between employees having seniority in the craft or class of the vacancy, the senior employees, based upon their service in that craft or class, as shown on the appropriate seniority roster, shall prevail over junior employees;

(c) As between employees not having seniority in the craft or class of the vacancy, the senior employees, based upon their service in the crafts or classes in which they do have seniority as shown on the appropriate seniority rosters, shall prevail over junior employees.

(19) The Recipient will post, in a prominent and accessible place, a notice stating that the Recipient has received federal assistance under the Federal Transit statute and has agreed to comply with the provisions of 49 U.S.C., Section 5333(b). This notice shall also specify the terms and conditions set forth herein for the protection of employees. The Recipient shall maintain and keep on file all relevant books and records in sufficient detail as to provide the basic information necessary to the proper application, administration, and enforcement of this arrangement and to the proper determination of any claims arising thereunder.

(20) In the event the Project is approved for assistance under the statute, the foregoing terms and conditions shall be made part of the contract of assistance between the federal government and the applicant for federal funds and between the applicant and any recipient of federal funds; provided, however, that this arrangement shall not merge into the contract of assistance, but shall be independently binding and enforceable by and upon the parties thereto, and by any covered employee or his/her representative, in accordance with its terms, nor shall any other employee protective agreement merge into this arrangement, but each shall be independently binding and enforceable by and upon the parties thereto, in accordance with its terms.

(21) This arrangement shall be binding upon the successors and assigns of the parties hereto, and no provisions, terms, or obligations herein contained shall be affected, modified, altered, or changed in any respect whatsoever by reason of the arrangements made by or for the Recipient to manage and operate the system.

Any person, enterprise, body, or agency, whether publicly - or privately-owned, which shall undertake the management, provision and/or operation of the Project services or the Recipient's transit system, or any part or portion thereof, under contractual arrangements of any form with the Recipient, its successors or assigns, shall agree to be bound by the terms of this arrangement and accept the responsibility with the Recipient for full performance of these conditions. As a condition precedent to any such contractual arrangements, the Recipient shall require such person, enterprise, body or agency to so agree.

(22) In the event of the acquisition, assisted with Federal funds, of any transportation system or services, or any part or portion thereof, the employees of the acquired entity shall be assured employment, in comparable positions, within the jurisdiction and control of the acquiring entity, including positions in the employment of any entity bound by this arrangement pursuant to paragraph (21). All persons employed under the provisions of this paragraph shall be appointed to such comparable positions without examination, other than that required by applicable federal, state or federal law or collective bargaining agreement, and shall be credited with their years of service for purposes of seniority, vacations, and pensions in accordance with the records of their former employer and/or any applicable collective bargaining agreements.

(23) The employees covered by this arrangement shall continue to receive any applicable coverage under Social Security, Railroad Retirement, Workmen's Compensation, unemployment compensation, and the like. In no event shall these benefits be worsened as a result of the Project.

(24) In the event any provision of this arrangement is held to be invalid, or otherwise unenforceable under the federal, state, or local law, in the context of a particular Project, the remaining provisions of this arrangement shall not be affected and the invalid or unenforceable provision shall be renegotiated by the Recipient and the interested Union representatives, if any, of the employees involved for purpose of adequate replacement under Section 5333(b). If such negotiation shall not result in mutually satisfactory agreement any party may invoke the jurisdiction of the Secretary of Labor to determine substitute fair and equitable employee protective arrangements for application only to the particular Project, which shall be incorporated in this arrangement only as applied to that Project, and any other appropriate action, remedy, or relief.

(25) If any employer of the employees covered by this arrangement shall have rearranged or adjusted its forces in anticipation of the Project, with the effect of depriving an employee of benefits to which the employee should be entitled under this arrangement, the provisions of this arrangement shall apply to such employee as of the date when the employee was so affected.

Last Updated: 02-07-18

---

[Filing and Forms](#)   [Reports, Disclosure, and Decisions](#)   [Compliance Assistance](#)   [Laws and Regulations](#)   [About Us](#)

[Contact Us](#)   [OLMS En Español](#)

---



**Office of Labor-Management  
Standards**

An agency within the U.S.  
Department of Labor

200 Constitution Ave NW  
Washington, DC 20210

[1-866-4-USA-DOL](tel:1-866-4-USA-DOL)

[1-866-487-2355](tel:1-866-487-2355)

**FEDERAL GOVERNMENT**

[White House](#)

[Coronavirus Resources](#)

[Severe Storm and Flood Recovery Assistance](#) [Español](#)

[Disaster Recovery Assistance](#)

[DisasterAssistance.gov](#)

[USA.gov](#)

[No Fear Act Data](#)

[U.S. Office of Special Counsel](#)

**LABOR DEPARTMENT**

[About DOL](#)

[Guidance Search](#)

[Office of Inspector General](#)

[Subscribe to the DOL Newsletter](#)

[Read the DOL Newsletter](#)

[Emergency Accountability Status Link](#)

[A to Z Index](#)

**ABOUT THE SITE**

[Freedom of Information Act](#)

[Disclaimers](#)

[Plug-Ins Used on DOL.gov](#)

[Accessibility Statement](#)



**FTA and 2 CFR 200 Agreement**

*Name of Awarding Agency: Federal Transit Administration (FTA)*

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

*Name of Subrecipient/Contracting Agency: Community Action Program Belknap-Merrimack Counties, Inc.*

*Community Action Program Belknap-Merrimack Counties, Inc., shall comply with all applicable federal laws, regulations, and requirements as outlined in the most recent Federal Transit Administration (FTA) Master Agreement and Federal Certifications and Assurances. This award includes information required by 2 CFR Part 200 as follows:*

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

Amount: \$717,000

Catalog of Federal Domestic Assistance (CFDA) number: 20.513

FTA Award Name: FTA SECTION 5310 (COMBINED) RCC PROGRAM APPLICATIONS

Federal Award Identification Number (FAIN): NH-2021-016-01

Federal Award Date: 9/1/21

**Contact information for sub-awarding official:**

Name: Michelle L. Winters Title: Director of Aeronautics, Rail & Transit

Email: Michelle.L.Winters@dot.nh.gov Phone: 603-271-2449

Is this award for research and development? No

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

**Subrecipient/Contractor Information:**

Subrecipient/Contractor Name: *Community Action Program Belknap-Merrimack Counties, Inc.*

Subrecipient/Contractor SAM.GOV I.D.: F44JKSNJDJM6

Name of authorizing subrecipient/contracting official: Jeanne Agri

Title of authorizing subrecipient/contracting official: Executive Director

Federal Clauses: N/A

Master Agreement/Certifications and Assurances: Yes

Subrecipient/Contractor Federal indirect cost rate: N/A

*(An approved federally recognized indirect cost rate negotiated between the subrecipient/contractor and the Federal Government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a De Minimis indirect cost rate as defined in §200.414 Indirect. (F&A) costs, paragraph (f)).*



FTA and 2 CFR 200 Agreement

Revised 07/18/2022

**Subaward Period of performance:**

Start Date: 7/1/23 End Date: 6/30/25

**Total amount of FTA sub-award obligated by this action (contract/amendment):**

For FFY: 2024 Section: 5310 RCC Amount: \$717,000

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

For FFY: 2024 Section: 5310 RCC Amount: \$717,000

**Pass-through requirements:**

The Subrecipient/Contractor, Community Action Program Belknap-Merrimack Counties, Inc. agrees to meet all requirements imposed by the pass-through entity (NHDOT) on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award.

The Subrecipient/Contractor, Community Action Program Belknap-Merrimack Counties, Inc. agrees to any additional requirements that the pass-through entity (NHDOT) imposes on the subrecipient in order for the pass-through entity (NHDOT) in order for the pass-through entity (NHDOT) to meet its own responsibility to the Federal awarding agency (FTA) including identification of any required financial and performance reports.

The Subrecipient/Contractor, Community Action Program Belknap-Merrimack Counties, Inc. agrees to permit the pass-through entity (NHDOT) and auditors to have access to the subrecipients records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and appropriate terms and conditions concerning closeout of the subaward.

Date: 4/27/2023

Name of authorizing subrecipient/contracting official: Jeanne Agri

Title of authorizing subrecipient/contracting official: Executive Director

Signature of authorizing subrecipient/contracting official:

  
Jeanne Agri, Chief Executive Officer



**FTA and 2 CFR 200 Agreement**

***Name of Awarding Agency: Federal Transit Administration (FTA)***

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

***Name of Subrecipient/Contracting Agency: Community Action Program Belknap-Merrimack Counties, Inc.***

**Community Action Program Belknap-Merrimack Counties, Inc.** shall comply with all applicable federal laws, regulations, and requirements as outlined in the most recent Federal Transit Administration (FTA) Master Agreement and Federal Certifications and Assurances. This award includes information required by 2 CFR Part 200 as follows:

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

Amount: \$1,894,000

Catalog of Federal Domestic Assistance (CFDA) number: 20.509

FTA Award Name: FTA SECTION 5311 (RURAL) PUBLIC TRANSPORTATION PROJECT SOLICITATION

Federal Award Identification Number (FAIN): NH-2021-017

Federal Award Date: 9/8/21

**Contact information for sub-awarding official:**

Name: Michelle L. Winters Title: Director of Aeronautics, Rail & Transit

Email: Michelle.L.Winters@dot.nh.gov Phone: 603-271-2449

Is this award for research and development? No

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

**Subrecipient/Contractor Information:**

Subrecipient/Contractor Name: ***Community Action Program Belknap-Merrimack Counties, Inc.***

Subrecipient/Contractor SAM.GOV I.D.: F44JKSNJDJM6

Name of authorizing subrecipient/contracting official: Jeanne Agri

Title of authorizing subrecipient/contracting official: Executive Director

Federal Clauses: N/A

Master Agreement/Certifications and Assurances: Yes

Subrecipient/Contractor Federal indirect cost rate: N/A

*(An approved federally recognized indirect cost rate negotiated between the subrecipient/contractor and the Federal Government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a De Minimis indirect cost rate as defined in §200.414 Indirect. (F&A) costs, paragraph (f)).*



FTA and 2 CFR 200 Agreement

Revised 07/18/2022

**Subaward Period of performance:**

Start Date: 7/1/23 End Date: 6/30/25

**Total amount of FTA sub-award obligated by this action (contract/amendment):**

For FFY: 2024 Section: 5311 Amount: \$1,894,000

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

For FFY: 2024 Section: 5311 Amount: \$1,894,000

**Pass-through requirements:**

The Subrecipient/Contractor, Community Action Program Belknap-Merrimack Counties, Inc. agrees to meet all requirement imposed by the pass-through entity (NHDOT) on the subrecipient so that the Federal award is used in accordance with Federal statues, regulations and the terms and conditions of the Federal award.

The Subrecipient/Contractor, Community Action Program Belknap-Merrimack Counties, Inc. agrees to any additional requirements that the pass-through entity (NHDOT) imposes on the subrecipient in order for the pass-through entity (NHDOT) in order for the pass-through entity (NHDOT) to meet its own responsibility to the Federal awarding agency (FTA) including identification of any required financial and performance reports.

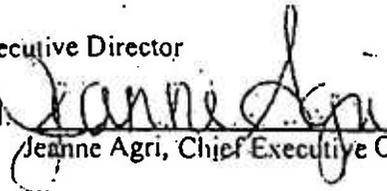
The Subrecipient/Contractor, Community Action Program Belknap-Merrimack Counties, Inc. agrees to permit the pass-through entity (NHDOT) and auditors to have access to the subrecipients records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and appropriate terms and conditions concerning closeout of the subaward.

Date: 4/27/2023

Name of authorizing subrecipient/contracting official: Jeanne Agri

Title of authorizing subrecipient/contracting official: Executive Director

Signature of authorizing subrecipient/contracting official:

  
Jeanne Agri, Chief Executive Officer



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248459780  
Oct. 02, 2008 LTR 4168C E0  
02-0270376 000000 00 000  
00019992  
BODC: TE

COMMUNITY ACTION PROGRAM BELKNAP &  
MERRIMACK COUNTIES INC  
PO BOX 1016  
CONCORD NH 03302-1016167



22246

Employer Identification Number: 02-0270376  
Person to Contact: MR. PILLIS  
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your request of Sep. 23, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in JULY 1968, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations I

*Financial Statements*

---

**COMMUNITY ACTION PROGRAM  
BELKNAP - MERRIMACK COUNTIES, INC.**

**FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021  
AND  
INDEPENDENT AUDITORS' REPORT AND  
REPORTS ON COMPLIANCE AND INTERNAL CONTROL**

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021

TABLE OF CONTENTS

|   | <u>Page(s)</u> |
|---|----------------|
| Independent Auditors' Report  | 1 - 3          |
| Consolidated Financial Statements:  |                |
| Consolidated Statements of Financial Position   | 4              |
| Consolidated Statements of Activities   | 5 - 6          |
| Consolidated Statements of Functional Expenses  | 7 - 8          |
| Consolidated Statements of Cash Flows   | 9 - 10         |
| Notes to Consolidated Financial Statements  | 11 - 24        |
| Supplementary Information:  |                |
| Schedule of Expenditures of Federal Awards  | 25 - 26        |
| Notes to Schedule of Expenditures of Federal Awards   | 27             |
| Independent Auditors' Report on Internal Control Over Financial Reporting<br>and on Compliance and Other Matters Based on an Audit of Financial<br>Statements Performed in Accordance with Government Auditing<br>Standards | 28 - 29        |
| Independent Auditors' Report on Compliance for Each Major Program and<br>on Internal Control Over Compliance required by the Uniform<br>Guidance  | 30 - 32        |
| Schedule of Findings and Questioned Costs   | 33             |
| Summary Schedule of Prior Audit Findings  | 34             |

To the Board of Directors  
Community Action Program of Belknap-Merrimack Counties, Inc.  
Concord, New Hampshire

## INDEPENDENT AUDITORS' REPORT

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying consolidated financial statements of Community Action Program of Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the consolidated statements of financial position as of February 28, 2022 and 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Community Action Program of Belknap-Merrimack Counties, Inc. as of February 28, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Action Program of Belknap-Merrimack Counties, 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 consolidated 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 consolidated 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 Community Action Program of Belknap-Merrimack Counties, Inc.'s ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 consolidated 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 Community Action Program of Belknap-Merrimack Counties, 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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Action Program of Belknap-Merrimack Counties, 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 consolidated 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 consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated 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 September 8, 2022, on our consideration of Community Action Program of Belknap-Merrimack Counties, 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 Community Action Program of Belknap-Merrimack Counties, 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 Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and compliance.

*Leone McDonnell & Roberts  
Professional Association*

Concord, New Hampshire  
September 8, 2022

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
FEBRUARY 28, 2022 AND 2021

|   | <u>ASSETS</u>                     |                      |
|---|-----------------------------------|----------------------|
|   | <u>2022</u>                       | <u>2021</u>          |
| <b>CURRENT ASSETS</b>                           |                                   |                      |
| Cash  | \$ 1,384,485                      | \$ 899,766           |
| Accounts receivable                             | 5,244,621                         | 3,762,809            |
| Inventory                                       | 271,926                           | 55,895               |
| Prepaid expenses                                | 33,928                            | 73,709               |
| Investments                                     | 138,793                           | 127,996              |
| Total current assets                            | <u>7,073,753</u>                  | <u>4,920,175</u>     |
| <b>PROPERTY</b>                                 |                                   |                      |
| Land, buildings and improvements                | 7,368,799                         | 7,146,516            |
| Equipment, furniture and vehicles               | 6,335,485                         | 6,117,020            |
| Construction in process                         | 41,401                            | 18,128               |
| Total property                                  | <u>13,745,685</u>                 | <u>13,281,662</u>    |
| Less accumulated depreciation                   | <u>7,528,363</u>                  | <u>7,639,290</u>     |
| Property, net                                   | <u>6,217,322</u>                  | <u>5,642,372</u>     |
| <b>OTHER ASSETS</b>                             |                                   |                      |
| Cash escrow and reserve funds                   | 89,468                            | 65,437               |
| Tenant security deposits                        | 9,120                             | 6,881                |
| Due from related party                          | 85,488                            | -                    |
| Total other assets                              | <u>184,076</u>                    | <u>72,318</u>        |
| <b>TOTAL ASSETS</b>                             | <u>\$ 13,455,151</u>              | <u>\$ 10,634,865</u> |
|   | <u>LIABILITIES AND NET ASSETS</u> |                      |
| <b>CURRENT LIABILITIES</b>                      |                                   |                      |
| Current portion of notes payable                | \$ 314,265                        | \$ 213,444           |
| Line of credit                                  | 154,350                           | 380,028              |
| Accounts payable                                | 3,635,655                         | 1,525,832            |
| Accrued expenses                                | 1,088,207                         | 788,951              |
| Refundable advances                             | 1,537,802                         | 1,036,941            |
| Total current liabilities                       | <u>6,728,279</u>                  | <u>3,945,196</u>     |
| <b>LONG TERM LIABILITIES</b>                    |                                   |                      |
| Paycheck Protection Program loan                | 280,439                           | 1,935,300            |
| Notes payable, less current portion shown above | 620,050                           | 939,697              |
| Tenant security deposits                        | 9,120                             | 6,881                |
| Total liabilities                               | <u>7,637,888</u>                  | <u>6,827,074</u>     |
| <b>NET ASSETS</b>                               |                                   |                      |
| Without donor restrictions                      | 5,179,734                         | 2,758,959            |
| With donor restrictions                         | 637,529                           | 1,048,832            |
| Total net assets                                | <u>5,817,263</u>                  | <u>3,807,791</u>     |
| <b>TOTAL LIABILITIES AND NET ASSETS</b>         | <u>\$ 13,455,151</u>              | <u>\$ 10,634,865</u> |

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED FEBRUARY 28, 2022

|  | <u>Without Donor<br/>Restrictions</u> | <u>With Donor<br/>Restrictions</u> | <u>Total</u>        |
|--|---------------------------------------|------------------------------------|---------------------|
| <b>REVENUES AND OTHER SUPPORT</b>                |                                       |                                    |                     |
| Grant awards                                     | \$ 36,482,087                         | \$ -                               | \$ 36,482,087       |
| Rental income                                    | 135,298                               | -                                  | 135,298             |
| Other funds                                      | 2,526,432                             | 2,650,984                          | 5,177,416           |
| Paycheck Protection Program loan forgiveness     | 1,615,427                             | -                                  | 1,615,427           |
| In-kind  | 592,136                               | -                                  | 592,136             |
| United Way                                       | 2,123                                 | -                                  | 2,123               |
| Interest income                                  | 74                                    | -                                  | 74                  |
| Realized gain on sale of equipment               | 7,200                                 | -                                  | 7,200               |
| Total revenues and other support                 | 41,360,777                            | 2,650,984                          | 44,011,761          |
| <b>NET ASSETS RELEASED FROM<br/>RESTRICTIONS</b> | <u>3,062,287</u>                      | <u>(3,062,287)</u>                 |                     |
| Total  | <u>44,423,064</u>                     | <u>(411,303)</u>                   | <u>44,011,761</u>   |
| <b>EXPENSES</b>                                  |                                       |                                    |                     |
| Program  | 40,084,851                            | -                                  | 40,084,851          |
| Management                                       | 1,917,438                             | -                                  | 1,917,438           |
| Total expenses                                   | <u>42,002,289</u>                     | <u>-</u>                           | <u>42,002,289</u>   |
| <b>CHANGE IN NET ASSETS</b>                      | 2,420,775                             | (411,303)                          | 2,009,472           |
| <b>NET ASSETS, BEGINNING OF YEAR</b>             | <u>2,758,959</u>                      | <u>1,048,832</u>                   | <u>3,807,791</u>    |
| <b>NET ASSETS, END OF YEAR</b>                   | <u>\$ 5,179,734</u>                   | <u>\$ 637,529</u>                  | <u>\$ 5,817,263</u> |

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**CONSOLIDATED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED FEBRUARY 28, 2021**

|  | <u>Without Donor<br/>Restrictions</u> | <u>With Donor<br/>Restrictions</u> | <u>Total</u>        |
|--|---------------------------------------|------------------------------------|---------------------|
| <b>REVENUES AND OTHER SUPPORT</b>  |                                       |                                    |                     |
| Grant awards   | \$ 20,625,325                         | \$ -                               | \$ 20,625,325       |
| Rental Income  | 123,657                               | -                                  | 123,657             |
| Other funds  | 2,375,403                             | 3,733,525                          | 6,108,928           |
| In-kind  | 490,035                               | -                                  | 490,035             |
| United Way   | 5,297                                 | -                                  | 5,297               |
| Interest Income  | 383                                   | -                                  | 383                 |
| Realized gain on sale of equipment   | 3,500                                 | -                                  | 3,500               |
| Total revenues and other support   | <u>23,623,600</u>                     | <u>3,733,525</u>                   | <u>27,357,125</u>   |
| <b>NET ASSETS RELEASED FROM<br/>RESTRICTIONS</b>                                 | <u>3,047,507</u>                      | <u>(3,047,507)</u>                 |                     |
| Total  | <u>26,671,107</u>                     | <u>686,018</u>                     | <u>27,357,125</u>   |
| <b>EXPENSES</b>  |                                       |                                    |                     |
| Program  | 26,194,346                            | -                                  | 26,194,346          |
| Management   | 1,274,501                             | -                                  | 1,274,501           |
| Total expenses   | <u>27,468,847</u>                     |                                    | <u>27,468,847</u>   |
| <b>CHANGE IN NET ASSETS BEFORE GAIN ON<br/>INVESTMENT IN LIMITED PARTNERSHIP</b> | <u>(797,740)</u>                      | 686,018                            | <u>(111,722)</u>    |
| <b>GAIN ON INVESTMENT IN LIMITED PARTNERSHIP</b>                                 | <u>64,397</u>                         |                                    | <u>64,397</u>       |
| <b>CHANGE IN NET ASSETS</b>  | <u>(733,343)</u>                      | 686,018                            | <u>(47,325)</u>     |
| <b>NET ASSETS, BEGINNING OF YEAR</b>   | 2,992,894                             | 362,814                            | 3,355,708           |
| <b>NET ASSETS TRANSFERRED FROM LIMITED,<br/>PARTNERSHIP</b>                      | <u>499,408</u>                        |                                    | <u>499,408</u>      |
| <b>NET ASSETS, END OF YEAR</b>   | <u>\$ 2,758,959</u>                   | <u>\$ 1,048,832</u>                | <u>\$ 3,807,791</u> |

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED FEBRUARY 28, 2022

|                                       | <u>Program</u>       | <u>Management</u>   | <u>Total</u>         |
|---------------------------------------|----------------------|---------------------|----------------------|
| Salaries and wages                    | \$ 7,961,177         | \$ 1,180,579        | \$ 9,141,756         |
| Payroll taxes and benefits            | 2,296,690            | 228,375             | 2,525,065            |
| Travel                                | 194,343              | 9,648               | 203,991              |
| Occupancy                             | 1,267,982            | 114,418             | 1,382,400            |
| Program services                      | 25,639,659           | -                   | 25,639,659           |
| Other costs:                          |                      |                     |                      |
| Accounting fees                       | -                    | 74,855              | 74,855               |
| Legal fees                            | 15,361               | 152                 | 15,513               |
| Supplies                              | 159,844              | 44,534              | 204,378              |
| Postage and shipping                  | 49,860               | 8,731               | 58,591               |
| Equipment rental and maintenance      | 1,141                | -                   | 1,141                |
| Printing and publications             | 28,133               | 27,696              | 55,829               |
| Conferences, conventions and meetings | 13,964               | -                   | 13,964               |
| Interest                              | 29,187               | 26,841              | 56,028               |
| Insurance                             | 124,730              | 43,856              | 168,586              |
| Membership fees                       | 16,276               | -                   | 16,276               |
| Utility and maintenance               | 88,702               | 104,142             | 192,844              |
| Computer services                     | 111,990              | -                   | 111,990              |
| Other                                 | 926,679              | 53,611              | 980,290              |
| Depreciation                          | 566,151              | -                   | 566,151              |
| In-kind                               | 592,982              | -                   | 592,982              |
| <br>                                  |                      |                     |                      |
| Total functional expenses             | <u>\$ 40,084,851</u> | <u>\$ 1,917,438</u> | <u>\$ 42,002,289</u> |

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED FEBRUARY 28, 2021

|                                       | <u>Program</u>       | <u>Management</u>   | <u>Total</u>         |
|---------------------------------------|----------------------|---------------------|----------------------|
| Salaries and wages                    | \$ 8,423,286         | \$ 587,382          | \$ 9,010,668         |
| Payroll taxes and benefits            | 2,308,290            | 229,777             | 2,538,067            |
| Travel                                | 145,104              | 809                 | 145,913              |
| Occupancy                             | 1,293,121            | 136,322             | 1,429,443            |
| Program services                      | 11,796,741           | -                   | 11,796,741           |
| Other costs:                          |                      |                     |                      |
| Accounting fees                       |                      | 80,013              | 80,013               |
| Legal fees                            | 19,604               |                     | 19,604               |
| Supplies                              | 165,804              | 30,710              | 196,514              |
| Postage and shipping                  | 56,087               | 8,986               | 65,073               |
| Equipment rental and maintenance      | 6,736                |                     | 6,736                |
| Printing and publications             | 34,562               | 3,551               | 38,113               |
| Conferences, conventions and meetings | 632                  |                     | 632                  |
| Interest                              | 39,595               | 22,938              | 62,533               |
| Insurance                             | 123,704              | 27,528              | 151,232              |
| Membership fees                       | 10,040               | 7,019               | 17,059               |
| Utility and maintenance               | 190,837              | 62,549              | 253,386              |
| Computer services                     | 47,178               | 8,660               | 55,838               |
| Other                                 | 584,982              | 68,257              | 653,239              |
| Depreciation                          | 458,009              |                     | 458,009              |
| In-kind                               | 490,034              |                     | 490,034              |
|                                       |                      |                     |                      |
| Total functional expenses             | <u>\$ 26,194,346</u> | <u>\$ 1,274,501</u> | <u>\$ 27,468,847</u> |

See Notes to Consolidated Financial Statements

**COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**

**CONSOLIDATED STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021**

|  | <u>2022</u>         | <u>2021</u>       |
|--|---------------------|-------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |                     |                   |
| Change in net assets   | \$ 2,009,472        | \$ (47,325)       |
| Adjustments to reconcile change in net assets to net cash from operating activities: |                     |                   |
| Depreciation   | 566,151             | 458,009           |
| Paycheck Protection program loan forgiveness   | (1,815,427)         | -                 |
| Interest on deferred financing costs   | 483                 | 484               |
| Realized gain on sale of equipment   | (7,200)             | (3,500)           |
| Gain on investment in limited partnership  | -                   | (64,397)          |
| Decrease (increase) in current assets:   |                     |                   |
| Accounts receivable  | (1,481,812)         | (1,203,458)       |
| Inventory  | (216,031)           | (32,979)          |
| Prepaid expenses   | 39,781              | (18,723)          |
| Due from related party   | (65,488)            | -                 |
| Decrease (increase) in current liabilities:  |                     |                   |
| Accounts payable   | 2,109,823           | 356,371           |
| Accrued expenses   | 297,256             | 23,890            |
| Refundable advances  | 500,861             | (47,575)          |
|  | <u>2,137,869</u>    | <u>(579,203)</u>  |
| <b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>                           |                     |                   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |                     |                   |
| Proceeds from sale of property   | 7,200               | 3,500             |
| Additions to property  | (1,141,101)         | (618,410)         |
| Investments  | (10,797)            | (17,918)          |
|  | <u>(1,144,698)</u>  | <u>(632,828)</u>  |
| <b>NET CASH USED IN INVESTING ACTIVITIES</b>   |                     |                   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>  |                     |                   |
| Net Paycheck Protection loan   | (39,434)            | 1,935,300         |
| Net repayments on line of credit   | (225,678)           | (169,972)         |
| Repayment of long term debt  | (219,309)           | (199,152)         |
|  | <u>(484,421)</u>    | <u>1,566,176</u>  |
| <b>NET CASH (USED IN) PROVIDED BY FINANCING ACTIVITIES</b>                           |                     |                   |
| <b>NET INCREASE IN CASH AND RESTRICTED CASH</b>                                      | 508,750             | 354,145           |
| <b>CASH AND RESTRICTED CASH BALANCE, BEGINNING OF YEAR</b>                           | 965,203             | 549,026           |
| <b>CASH AND RESTRICTED CASH TRANSFERRED FROM LIMITED PARTNERSHIP</b>                 | -                   | 62,032            |
| <b>CASH AND RESTRICTED CASH BALANCE, END OF YEAR</b>                                 | <u>\$ 1,473,953</u> | <u>\$ 965,203</u> |
| <b>CASH AND RESTRICTED CASH:</b>   |                     |                   |
| Cash   | \$ 1,384,485        | \$ 899,766        |
| Cash escrow and reserve funds  | 89,468              | 65,437            |
|  | <u>\$ 1,473,953</u> | <u>\$ 965,203</u> |

See Notes to Consolidated Financial Statements

**COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**

**CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)  
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021**

|   | <u>2022</u> | <u>2021</u>  |
|---|-------------|--------------|
| <b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>                      |             |              |
| Cash paid during the year for interest  | \$ 56,028   | \$ 62,533    |
| <b>SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING ACTIVITIES</b> |             |              |
| Transfer of assets from newly consolidated LP:                                |             |              |
| Accounts receivable   | \$ -        | \$ 2,496     |
| Prepaid expenses  | -           | 10,827       |
| Property, net   | -           | 980,089      |
| Security deposits   | -           | 8,132        |
| Total transfer of assets from newly consolidated LP                           | \$ -        | \$ 1,001,544 |
| Transfer of liabilities from newly consolidated LP:                           |             |              |
| Accounts payable  | \$ -        | \$ 8,825     |
| Accrued expenses  | -           | 7,062        |
| Security deposits   | -           | 8,132        |
| Note payable  | -           | 336,311      |
| Total transfer of liabilities from newly consolidated LP                      | \$ -        | \$ 360,330   |
| Total transfer of partners' capital from newly consolidated LP                | \$ -        | \$ 499,408   |
| Partnership capital previously recorded as Investment in related parties      | -           | 203,638      |
| Total transfer of partners' capital from newly consolidated LP                | \$ -        | \$ 703,246   |

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Community Action Program Belknap – Merrimack Counties, Inc. (the Organization) is a New Hampshire nonprofit organization that serves nutritional, health, living and support needs of the low income and elderly clients in the two county service areas, as well as state wide. These services are provided with the financial support of various federal, state, county and local organizations.

Principles of Consolidation

The consolidated financial statements include the accounts of Community Action Program Belknap-Merrimack Counties, Inc., and the following entities as Community Action Program Belknap-Merrimack Counties, Inc. has both an economic interest and control of the entities through a majority voting interest in their governing board. All significant intercompany items and transactions have been eliminated from basic consolidated financial statements.

- Sandy Ledge Limited Partnership
- CAP BMC Development Corporation

Basis of Accounting

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting in accordance with the accounting principles generally accepted in the United States of America.

Basis of Presentation

The consolidated financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles, which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions include net assets that are not subject to any donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

Net assets with donor restrictions include net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021

Donor restricted contributions are reported as increases in net assets with donor restrictions. When restrictions expire, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the consolidated statements of activities.

The Organization had net assets with donor restrictions of \$637,529 and \$1,048,832 at February 28, 2022 and 2021, respectively. See Note 14.

Income Taxes

Community Action Program of Belknap-Merrimack Counties, Inc. is organized as a nonprofit corporation and is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3). The Internal Revenue Service has determined them to be other than a private foundation.

The Organization files information returns in the United States and the State of New Hampshire. The Organization is subject to examinations by tax authorities for three years.

CAP BMC Development Corporation (the Corporation) is taxed as a "C" Corporation under the Internal Revenue Code. The Corporation accounts for deferred income taxes under the asset and liability method in accordance with Accounting Standards Codification No. 740 (ASC 740), "Accounting for Income Taxes". The objective of this method is to establish deferred tax assets and liabilities for temporary differences between the financial reporting basis and the tax basis of the Company's assets and liabilities at the enacted tax rate expected to be in effect when such amounts are realized or settled. ASC 740 also requires deferred tax assets and liabilities to be shown separately. There are no deferred tax assets or liabilities. The Corporation has no federal net operating loss carryforwards available at February 28, 2022 and 2021.

Sandy Ledge Limited Partnership is taxed as a partnership. Federal income taxes are not payable, or provided by the partnership. Earnings and losses are included in the partners' federal income tax returns based on their share of partnership earnings. Partnerships are required to file income tax returns with the State of New Hampshire and pay an income tax at the state's statutory rate.

Accounting Standard Codification No. 740 (ASC 740), *Accounting for Income Taxes*, established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in consolidated financial statements. The Organization has analyzed its tax position taken on its income tax returns for the past three years, and has concluded that no additional provision for income taxes is necessary in the Organization's consolidated financial statements.

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021**

**Property**

Property and equipment is recorded at cost or, if donated, at the approximate fair value at the date of the donation. Assets purchased with a useful-life in excess of one year and exceeding \$5,000 are capitalized unless a lower threshold is required by certain funding sources. Depreciation is computed on the straight-line basis over the estimated useful lives of the related assets as follows:

|                                   |              |
|-----------------------------------|--------------|
| Buildings and improvements        | 40 years     |
| Equipment, furniture and vehicles | 3 - 10 years |

**Use of Estimates**

The preparation of consolidated financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash and Cash Equivalents**

For purposes of the consolidated statements of cash flows, the Organization considers all liquid investments purchased with original maturities of three months or less to be cash equivalents.

The Organization maintains its cash in bank deposit accounts, which at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts.

**Contributed Services**

Donated services are recognized as contributions in accordance with FASB ASC No. 958, *Accounting for Contributions Received and Contributions Made*, if the services (a) create or enhance non-financial assets or (b) require specialized skills, and would otherwise be purchased by the Agency.

Volunteers provided various services throughout the year that are not recognized as contributions in the consolidated financial statements since the recognition criteria under FASB ASC No. 958 were not met.

**In-Kind Donations / Noncash Transactions**

Donated facilities, services and supplies are reflected as revenue and expense in the accompanying consolidated financial statements, if the criteria for recognition is met. This represents the estimated fair value for the service, supplies and space that the Organization might incur under normal operating activities. The Organization received \$592,136 and \$490,035 in donated facilities, services and supplies for the years ended February 28, 2022 and February 28, 2021, respectively, as follows:

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021

The Organization receives contributed professional services that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these services was determined to be \$18,731 and \$18,937 for the years ended February 28, 2022 and February 28, 2021, respectively.

The Organization also receives contributed food commodities and other goods that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these food commodities and goods was determined to be \$573,405 and \$471,098 for the years ended February 28, 2022 and 2021, respectively.

Advertising

The Organization expenses advertising costs as they are incurred. Total advertising costs for the years ended February 28, 2022 and February 28, 2021 totaled \$134,193 and \$14,287, respectively.

Inventory

Inventory consists of weatherization supplies and work in process and is valued at the lower of cost or net realizable value, using the first-in, first-out method.

Revenue Recognition

Amounts received from conditional grants and contracts for specific purposes are generally recognized as income to the extent that related expenses and conditions are incurred or met. Conditional grants received prior to the conditions being met are reported as refundable advances. Contributions of cash and other assets are reported as with donor restrictions if they are received with donor imposed stipulations that limit the use of the donated assets. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as without donor restrictions.

Program Service Revenue

Program service revenue is recognized as revenue when the services are performed.

Rental Revenue

The Organization derives revenues from the rental of apartment units. Revenues are recognized as income, monthly, when rents become due, and control of the apartment units is transferred to the lessees. The individual leases are for a term of one year and are cancelable by the tenants. Control of the leased units is transferred to the lessee in an amount that reflects the consideration the Partnership expects to be entitled to in exchange for the leased units. The cost incurred to obtain the lease will be expensed as incurred.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been presented in the Consolidated Statements of Functional Expenses. Accordingly, certain costs have been allocated among the program services and supporting activities benefited. Expenses are charged to each program based on the direct expenses incurred or estimated usage based on time spent on each program by staff.

| <u>Expense</u>     | <u>Method of allocation</u>   |
|--------------------|-------------------------------|
| Wages and benefits | Time and effort               |
| Depreciation       | Actual assets used by program |
| All other expenses | Direct assignment             |

2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of February 28, 2022 and 2021:

|   | <u>2022</u>         | <u>2021</u>         |
|---|---------------------|---------------------|
| Financial assets at year end:   |                     |                     |
| Cash and cash equivalents, undesignated   | \$ 1,384,485        | \$ 899,766          |
| Accounts receivable   | 5,244,621           | 3,762,809           |
| Investments   | 138,793             | 127,996             |
| Cash reserves   | 81,143              | 62,103              |
| Cash escrow   | <u>8,325</u>        | <u>3,334</u>        |
| Total financial assets  | <u>6,857,367</u>    | <u>4,856,008</u>    |
| Less amounts not available to be used within one year:                              |                     |                     |
| Net assets with donor restrictions  | 637,529             | 1,048,832           |
| Reserve funds   | <u>81,143</u>       | <u>62,103</u>       |
| Amounts not available within one year   | <u>718,672</u>      | <u>1,110,935</u>    |
| Financial assets available to meet general expenditures over the next twelve months | <u>\$ 6,138,695</u> | <u>\$ 3,734,073</u> |

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$6,710,000 and \$4,360,000, at February 28, 2022 and 2021, respectively. The Organization has a line of credit with \$445,650 and \$219,972, available to borrow on at February 28, 2022 and 2021, respectively.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021

3. ACCOUNTS RECEIVABLE

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at February 28, 2022 and 2021. The Organization has no policy for charging interest on overdue accounts.

4. REFUNDABLE ADVANCES

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$1,537,802 and \$1,036,941 as of February 28, 2022 and 2021, respectively.

5. RETIREMENT PLAN

The Organization has a qualified contributory pension plan which covers substantially all employees. The cost of the plan is charged to programs administered by the Organization. The expense of the plan for the year ended February 28, 2022 and 2021 totaled \$186,976 and \$193,103, respectively.

6. LEASED FACILITIES

Facilities occupied by the Organization for its community service programs are leased under various operating leases. The lease terms range from month to month to twenty years. For the year ended February 28, 2022 and 2021, the annual lease expense for the leased facilities was \$544,299 and \$542,317, respectively.

The approximate future minimum lease payments on the above leases are as follows:

| <u>Year Ended<br/>February 28</u> | <u>Amount</u>       |
|-----------------------------------|---------------------|
| 2023                              | \$ 478,248          |
| 2024                              | 419,395             |
| 2025                              | 245,038             |
| 2026                              | 88,762              |
| 2027                              | 88,762              |
| Thereafter                        | <u>688,217</u>      |
| Total                             | <u>\$ 2,008,422</u> |

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021

7. ACCRUED EARNED TIME

The Organization has accrued a liability for future annual leave time that its employees have earned and vested with the employees in the amount of \$660,158 and \$415,580 at February 28, 2022 and 2021, respectively.

8. BANK LINE OF CREDIT

The Organization has a \$200,000 revolving line of credit agreement (the line) with a bank that is due on demand. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (3.25% and 4.75% at February 28, 2022 and 2021, respectively) plus 1%, but not less than 6% per annum. The line is secured by all the Organization's assets. There was a balance of \$154,350 outstanding at February 28, 2022. There was no balance outstanding at February 28, 2021.

The Organization has an additional revolving line of credit agreement (the line) in the amount of \$400,000, with a bank that is due on demand. The line calls for monthly variable interest payments based on the LIBOR rate (2.41% and 2.62% at February 28, 2022 and 2021, respectively). The line is secured by all the Organization's assets. There was no balance outstanding at February 28, 2022. There was a balance of \$380,028 outstanding at February 28, 2021.

9. CONCENTRATION OF RISK

For the year ended February 28, 2022, approximately \$13,200,000 (30%), and \$15,300,000 (35%), respectively, of the Organization's total revenue was received from the Department of Health and Human Services and the Department of Treasury. For the year ended February 28, 2021, approximately \$11,400,000 (42%), of the Organization's total revenue was received from the Department of Health and Human Services. The future scale and nature of the Organization is dependent upon continued support from these departments.

10. LONG TERM DEBT

Long term debt consisted of the following as of February 28, 2022 and 2021:

|   | <u>2022</u> | <u>2021</u> |
|---|-------------|-------------|
| 5.50% note payable to a financial institution in monthly installments for principal and interest of \$1,634 through July 2039. The note is secured by property of the Organization. | \$ 218,228  | \$ 225,459  |

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021

|   | <u>2022</u>       | <u>2021</u>         |
|---|-------------------|---------------------|
| 5.75% note payable to a financial institution in monthly installments for principal and interest of \$13,912 through July 2023. The note is secured by property of the Organization for Lakes Region Family Center.   | 219,279           | 375,827             |
| 3.00% note payable to the City of Concord for leasehold improvements in monthly installments for principal and interest of \$747 through May 2027. The note is secured by property of the Organization for the agency administrative building renovations.              | 42,958            | 50,507              |
| 7.00% note payable to a bank in monthly installments for principal and interest of \$4,842 through May 2023. The note is secured by a first real estate mortgage and assignment of rents and leases on property located in Concord, New Hampshire for Early Head Start. | 116,572           | 164,553             |
| 1.00% Paycheck Protection Program loan payable to a bank in monthly installments for principal and interest of \$7,511 through April 2025. \$1,615,427 of the proceeds received was forgiven during the year ended February 28, 2022. (See Note 11).                    | 280,439           | 1,935,300           |
| Non-interest bearing note payable by Sandy Ledge Limited Partnership to New Hampshire Housing deferred until June 1, 2034 or until the project is sold or refinanced or surplus cash is available. The note is collateralized by a mortgage on real estate.             | <u>343,081</u>    | <u>343,081</u>      |
| Total long-term debt before unamortized deferred financing cost   | 1,220,557         | 3,094,727           |
| Unamortized deferred financing costs  | <u>(5,803)</u>    | <u>(6,286)</u>      |
|   | 1,214,754         | 3,088,441           |
| Less amounts due within one year  | <u>314,265</u>    | <u>213,444</u>      |
| Long-term portion   | <u>\$ 900,489</u> | <u>\$ 2,874,997</u> |

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021**

The scheduled maturities of long-term debt as of February 28, 2022 were as follows:

| <u>Year Ending<br/>February 28</u> | <u>Amount</u>       |
|------------------------------------|---------------------|
| 2023                               | \$ 314,265          |
| 2024                               | 236,212             |
| 2025                               | 106,239             |
| 2026                               | 32,177              |
| 2027                               | 18,840              |
| Thereafter                         | <u>512,824</u>      |
|                                    | <u>\$ 1,220,557</u> |

**11. PAYCHECK PROTECTION PROGRAM**

In April 2020, the Organization received loan proceeds in the amount of \$1,935,300 under the Paycheck Protection Program ("PPP"). The PPP was established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act").

On September 14, 2021, the Organization received partial forgiveness in the amount of \$1,615,427. The forgiven proceeds are included in income for the year ended February 28, 2022. The remaining \$312,873 has been converted to a loan, due in 44 monthly payments of principal and interest at a rate of 1%. The loan will mature in April 2025. The outstanding balance on the PPP loan at February 28, 2022 is \$280,439. (See Note 10).

**12. PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following as of February 28, 2022 and 2021:

|                               | <u>2022</u>         | <u>2021</u>         |
|-------------------------------|---------------------|---------------------|
| Land                          | \$ 279,340          | \$ 279,340          |
| Building and improvements     | 7,089,459           | 6,867,176           |
| Equipment and vehicles        | 6,335,485           | 6,117,020           |
| Construction in process       | <u>41,401</u>       | <u>18,126</u>       |
|                               | 13,745,685          | 13,281,662          |
| Less accumulated depreciation | <u>7,528,363</u>    | <u>7,639,290</u>    |
| Property and equipment, net   | <u>\$ 6,217,322</u> | <u>\$ 5,642,372</u> |

Depreciation expense for the years ended February 28, 2022 and 2021 totaled \$566,151 and \$458,009, respectively.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021

13. CONTINGENCIES

The Organization receives grant funding from various sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Organization might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of February 28, 2022.

14. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of February 28, 2022 and 2021:

|  | <u>2022</u> | <u>2021</u>  |
|--|-------------|--------------|
| NH Food Pantry Coalition                 | \$ 663      | \$ 663       |
| Senior Center                            | 143,437     | 142,817      |
| Elder Services                           | 68,427      | 499,201      |
| Mary Gale                                | 25,629      | -            |
| NH Rotary Food Challenge                 | 5,064       | 5,058        |
| Summer Feeding                           | 47,540      | 60,433       |
| Common Pantry                            | -           | 5,512        |
| Caring Fund                              | 8,792       | 8,791        |
| Agency – FAP                             | 27,307      | 2,604        |
| Agency Head Start                        | 222,258     | 224,847      |
| Agency – FP/PN                           | 87,253      | 87,387       |
| Community Crisis                         | 350         | 350          |
| Other Programs                           | 809         | 11,169       |
|  | <hr/>       | <hr/>        |
| Total net assets with donor restrictions | \$ 637,529  | \$ 1,048,832 |

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021

15. RELATED PARTY TRANSACTIONS

The Organization serves as the management agent for the following organizations:

| <u>Related Party</u>                   | <u>Function</u>                           |
|--|---|
| Belmont Elderly Housing, Inc.          | HUD Property                              |
| Epsom Elderly Housing, Inc.            | HUD Property                              |
| Alton Housing for the Elderly, Inc.    | HUD Property                              |
| Pembroke Housing for the Elderly, Inc. | HUD Property                              |
| Newbury Elderly Housing, Inc.          | HUD Property                              |
| Kearsarge Elderly Housing, Inc.        | HUD Property                              |
| Riverside Housing Corporation          | HUD Property                              |
| Twin Rivers Community Corporation      | Property Development                      |
| Ozanam Place, Inc.                     | Transitional Supportive<br>Services       |
| TRCC Housing Limited Partnership I     | Low Income Housing Tax<br>Credit Property |

The services performed by the Organization included, marketing, accounting, tenant selection (for the HUD properties), HUD compliance (for the HUD properties), and maintenance of property.

The amount due from the related parties for operating activities (collectively) at February 28, 2022 and 2021 was \$324,385 and \$181,384, respectively, and is included in accounts receivables. Additionally, during the year ended February 28, 2022, \$65,488 was loaned to a related party and is recorded as an other asset on the consolidated statement of financial position.

16. FAIR VALUE OF FINANCIAL INSTRUMENTS

Community Action Program Belknap-Merrimack Counties, Inc. has also invested money relating to its Fix-it program in certain mutual funds. The fair value of the mutual funds totaled \$138,793 and \$126,996 at February 28, 2022 and 2021, respectively.

ASC Topic No. 825-10, Financial Instruments, provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with FASB ASC 820, the Organization may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, FASB ASC 820 establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021

Level 1 - Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

Level 2 - Inputs to the valuation methodology are other than quoted market prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

At February 28, 2022 and 2021, the Organization's investments were classified as Level 1 and were based on fair value.

Fair Value Measurements using Significant Observable Inputs (Level 1)

|                                  | <u>2022</u>       | <u>2021</u>       |
|----------------------------------|-------------------|-------------------|
| Beginning balance – mutual funds | \$ 126,996        | \$ 109,078        |
| Total gains – mutual funds       | <u>11,797</u>     | <u>17,918</u>     |
| Ending balance – mutual funds    | <u>\$ 138,793</u> | <u>\$ 126,996</u> |

The carrying amount of cash, current assets, other assets and current liabilities, approximates fair value because of the short maturity of those instruments.

The Organization also had \$1,000 invested in a Partnership, The Lakes Region Partnership for Public Health, at February 28, 2021. During the year ended February 28, 2022, the Organization is no longer a partner and a final K-1 was received.

17. OTHER MATTERS

The impact of the novel coronavirus (COVID-19) and measures to prevent its spread are affecting the Organization's business. The significance of the impact of these disruptions, including the extent of their adverse impact on the Organization's financial and operational results, will be dictated by the length of time that such disruptions continue and, in turn, will depend on the currently unknowable duration of the COVID-19 pandemic and the impact of governmental regulations that might be imposed in response to the pandemic.

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021

18. TRANSFER OF PARTNERSHIP INTEREST

During the year ended February 28, 2021, Community Action Program of Belknap-Merrimack Counties, Inc. acquired a partnership interest in a low-income housing limited partnership, Sandy Ledge Limited Partnership.

The following is a summary of the assets and liabilities of the partnership at the date of acquisition.

| Date of Transfer                        | <u>03/01/2020</u>   |
|---|---------------------|
| Cash                                    | \$ 3,793            |
| Cash reserves                           | 58,239              |
| Accounts receivable                     | 2,496               |
| Prepaid expenses                        | 10,827              |
| Property, net                           | 980,089             |
| Other assets                            | <u>8,132</u>        |
| Total assets                            | <u>\$ 1,063,576</u> |
| Note payable                            | \$ 336,311          |
| Other liabilities                       | <u>24,010</u>       |
| Total liabilities                       | 360,330             |
| Partners' capital                       | <u>703,246</u>      |
| Total liabilities and partners' capital | <u>\$ 1,063,576</u> |

19. RECLASSIFICATION

Certain amounts and accounts from the prior year financial statements have been reclassified to enhance the comparability with the presentation of the current year.

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021

20. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the consolidated statement of financial position date, but before the consolidated financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the consolidated statement of financial position date, including the estimates inherent in the process of preparing consolidated financial statements. Non-recognized subsequent events are events that provide evidence about conditions that did not exist at the consolidated statement of financial position date, but arose after that date. Management has evaluated subsequent events through September 8, 2022, the date the consolidated financial statements were available to be issued.

**SUPPLEMENTAL INFORMATION**

**(See Independent Auditors' Report)**



| FEDERAL GRANTOR/<br>PROGRAM TITLE                                       | ASSISTANCE LISTING<br>NUMBER | PASS THROUGH GRANTOR'S NAME                         | IDENTIFYING NUMBER              | Continued               |                                     |
|---|------------------------------|---|---------------------------------|-------------------------|-------------------------------------|
|   |                              |   |                                 | FEDERAL<br>EXPENDITURES | PASSED THROUGH<br>TO SUB-RECIPIENTS |
| <b>FOOD DISTRIBUTION CLUSTER</b>  |                              |   |                                 |                         |                                     |
| Commodity Supplemental Food Program                                     | 10.500                       | State of New Hampshire                              | 15154N0011478005                | \$ 1,218,051            | \$ 1,003,133                        |
| Emergency Food Assistance Program-Administration                        | 10.500                       | State of New Hampshire                              | 0175000U                        | 455,233                 | 77,533                              |
| Emergency Food Assistance Program                                       | 10.500                       | State of New Hampshire                              | 0175000U                        | 6,059,212               | 5,605,212                           |
|   |                              |   | CLUSTER TOTAL                   | 7,342,496               | \$ 6,740,278                        |
|   |                              |   | USDA TOTAL                      | \$ 4,358,178            | \$ 0,740,278                        |
| <b>CORPORATION FOR NATIONAL &amp; COMMUNITY SERVICES</b>                |                              |   |                                 |                         |                                     |
| <b>FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER</b>                      |                              |   |                                 |                         |                                     |
| Senior Companion Program  | 04.018                       |   | 16SCAH001                       | \$ 384,450              |                                     |
|   |                              |   | CNC'S TOTAL                     | \$ 384,450              |                                     |
| <b>U.S. DEPARTMENT OF TRANSPORTATION</b>                                |                              |   |                                 |                         |                                     |
| Formula Grants for Rural Areas-Concord Transit                          | 20.900                       | State of New Hampshire-Department of Transportation | NH-18-XD46                      | \$ 1,235,484            |                                     |
| Formula Grants for Rural Areas  | 20.900                       | State of New Hampshire-Department of Transportation | 3 Passes                        | 432,041                 |                                     |
|   |                              |   | TOTAL                           | 1,667,525               |                                     |
| <b>TRANSIT SERVICES PROGRAMS CLUSTER</b>                                |                              |   |                                 |                         |                                     |
| Enhanced Mobility of Seniors & Ind. W/Disabilities-CAT                  | 20.513                       | State of New Hampshire-Department of Transportation | NH-18-XD43                      | 154,000                 |                                     |
| Enhanced Mobility of Seniors & Ind. W/Disabilities-Rural Transportation | 20.513                       | State of New Hampshire-Department of Transportation | NH-18-XD43                      | 20,407                  |                                     |
| Enhanced Mobility of Seniors & Ind. W/Disabilities-Rural Transportation | 20.513                       | State of New Hampshire-Department of Transportation | NH-18-XD31                      | 84,128                  |                                     |
| Enhanced Mobility of Seniors & Ind. W/Disabilities-Volunteer Drivers    | 20.513                       | Hamden County                                       | NH-18-XD31                      | 844                     |                                     |
| Enhanced Mobility of Seniors & Ind. W/Disabilities                      | 20.513                       | State of New Hampshire-Department of Transportation | 3 Buses                         | 227,165                 |                                     |
|   |                              |   | CLUSTER TOTAL                   | 461,839                 |                                     |
| <b>FEDERAL TRANSIT CLUSTER</b>  |                              |   |                                 |                         |                                     |
| Bus and Bus Facilities Formula & Discretionary Programs                 | 20.526                       | State of New Hampshire-Department of Transportation | 2 Alarms                        | 100,416                 |                                     |
|   |                              |   | DOT TOTAL                       | \$ 2,297,848            |                                     |
| <b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>                 |                              |   |                                 |                         |                                     |
| Emergency Solutions Grant   | 14.231                       | State of New Hampshire                              | 05-05-42-423010-7827            | \$ 21,565               |                                     |
| CV-Emergency Solutions Grant  | 14.231                       | State of New Hampshire                              | 05-05-42-423010-7827            | 430,621                 |                                     |
|   |                              |   | TOTAL                           | 451,807                 |                                     |
| CV-CDBG State's Program & Non-Entitlement Grants in Hawaii              | 14.228                       | CDFA  | 20-007-COPS-CV3-CVPS            | 20,801                  |                                     |
| Supportive Housing  | 14.236                       | State of New Hampshire                              | 05-05-42-423010-7827-101-500731 | 142,700                 |                                     |
| Continuum of Care Program   | 14.267                       | State of New Hampshire                              | 05-05-42-423010-7827-102-500731 | 34,947                  |                                     |
|   |                              |   | HUD TOTAL                       | \$ 649,521              |                                     |
| <b>U.S. DEPARTMENT OF ENERGY</b>  |                              |   |                                 |                         |                                     |
| Weatherization Assistance for Low Income Persons                        | 01.042                       | State of New Hampshire                              | 01-02-02-024010-77060000        | \$ 269,908              |                                     |
|   |                              |   | DOE TOTAL                       | \$ 269,908              |                                     |
| <b>U.S. DEPARTMENT OF LABOR</b>   |                              |   |                                 |                         |                                     |
| Senior Community Service Employment Program                             | 17.235                       | State of New Hampshire                              | 03-22-22-332610-1453000         | \$ 367,195              |                                     |
|   |                              |   | DOE TOTAL                       | \$ 367,195              |                                     |
| <b>U.S. DEPARTMENT OF THE TREASURY</b>                                  |                              |   |                                 |                         |                                     |
| Coronavirus Relief Fund   | 21.019                       | State of New Hampshire                              | SS-2021-BHS-03-HOUS102          | \$ 24,206               |                                     |
| Emergency Rental Assistance Program                                     | 21.023                       | Governor's Office for Emergency Relief & Recovery   |                                 | 15,252,459              |                                     |
|   |                              |   | US TREASURY TOTAL               | \$ 15,276,665           |                                     |
|   |                              |   | TOTAL                           | \$ 48,785,147           | \$ 6,740,278                        |

See Notes to the Schedule of Expenditures of Federal Awards

**COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED FEBRUARY 28, 2022**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Community Action Program Belknap-Merrimack Counties, Inc. under programs of the federal government for the year ended February 28, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action Program Belknap-Merrimack Counties, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

**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, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE 3 INDIRECT COST RATE**

Community Action Program Belknap-Merrimack Counties, Inc. has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 4 FOOD COMMODITIES AND VEHICLES**

Nonmonetary assistance is reported in the Schedule at the fair value of the commodities received and disbursed.

**INDEPENDENT AUDITORS' 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  
Community Action Program Belknap-Merrimack Counties, Inc.  
Concord, 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 Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statement of financial position as of February 28, 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, and have issued our report thereon dated September 8, 2022.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, 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 determination of 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.

*Leone McDonnell & Roberts  
Professional Association*

Concord, New Hampshire  
September 8, 2022

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

To the Board of Directors  
Community Action Program Belknap-Merrimack Counties, Inc.  
Concord, New Hampshire

***Report on Compliance for Each Major Federal Program***

***Opinion on Each Major Federal Program***

We have audited Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs for the year ended February 28, 2022. Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community Action Program Belknap-Merrimack Counties, 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 February 28, 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, Inc.'s federal programs.

### ***Auditors' 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 Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, 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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 have not been 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.

*Leon McDermott & Roberts  
Professional Association*

Concord, New Hampshire  
September 8, 2022

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED FEBRUARY 28, 2022

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. were prepared in accordance with generally accepted accounting principles.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' 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*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Community Action Program Belknap-Merrimack Counties, 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 Auditors' 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 auditors' report on compliance for the major federal award programs for Community Action Program Belknap-Merrimack Counties, Inc. expresses an unmodified opinion on all major programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a).
7. The programs tested as major programs include:  
U.S. Department of Health and Human Services, Aging Cluster 93.044, 93.045 and 93.053; U.S. Department of Transportation, Formula Grants for Rural Areas, 20.509; U.S. Department of the Treasury, Emergency Rental Assistance Program, 21.023.
8. The threshold for distinguishing Type A and B programs was \$1,223,554.
9. Community Action Program Belknap-Merrimack Counties, Inc. was determined to not be a low-risk auditee.

**FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT**

None

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED FEBRUARY 28, 2022

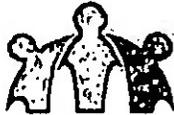
MATERIAL WEAKNESS

2021-001

*Condition:* The financial statements presented to the auditor at the beginning of fieldwork included accounts that had not been reconciled accurately or in a timely manner.

*Recommendation:* The auditors recommend that the financial close process includes a review of all significant accounts.

*Current Status:* Accounts have been reconciled accurately and in a timely manner. Not a repeated finding in the current year.



**COMMUNITY ACTION PROGRAM**  
**BELKNAP-MERRIMACK COUNTIES, INC.**  
EMPOWERING COMMUNITIES SINCE 1965



## BOARD OF DIRECTORS

Dennis T. Martino, *President*  
Board member since: 2/24/2005

Chris Pyles, *Vice President*  
Board member since: 1/14/2021

Safiya Wazir, *Treasurer*  
Board member since: 11/2/2016

A. Bruce Carr, *Secretary/Clerk*  
Board member since: 3/12/2020

Heather Brown  
Board member since: 1/15/2009

Ashley Reed  
HS Policy Council Chairperson  
Board member since: 5/12/2022

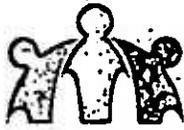
Tracy Vergason  
Board member since: 5/12/2022

Sara A. Lewko  
Human Resources Director Merrimack  
County Commissioners  
Board member since: 2/21/2001

David Siff, Esq.  
Board member since: 10/2/2013

David Croft, Sheriff  
Merrimack County  
Board member since: 5/13/2021

Current fiscal year (3/1/22 – 2/28/23) board meetings – 3/10/22, 5/12/22, 9/8/22, 11/10/22, 1/12/23



**COMMUNITY ACTION PROGRAM**  
**BELKNAP-MERRIMACK COUNTIES, INC.**  
EMPOWERING COMMUNITIES SINCE 1965



**Department of Transportation**

**SFY 2024-2025 FTA Section 5310 RCC Program Applications**

**Key Personnel**

| Name            | Job Title                      | Salary        |
|-----------------|--------------------------------|---------------|
| Terri Paige     | Transportation Director        | \$ 72,497.62  |
| Cindy Yanski    | Regional Mobility Manager      | \$ 52,650.00  |
| Rosa Burti      | Travel Trainer/VDP Coordinator | \$ 33,150.00  |
| Jeanne Agri     | Chief Executive Officer        | \$ 145,916.10 |
| Jill Lesmerises | Chief Fiscal Officer           | \$ 108,297.00 |

# Cynthia Yanski

## SKILLS

Project/program management  
Advanced MS Office skills  
Excellent presentation skills  
Proficient report writer  
Experienced grant writer

Effective communication style  
Work well independently and with a team  
Volunteer recruitment/management  
Insightful and resourceful  
First-rate customer service skills

APRIL 2019 -  
PRESENT

**Community Action Program Belknap Merrimack Counties Inc.**  
Concord, NH

### **Mobility Manager**

- Responsible for the promotion, enhancement and facilitation of mobility systems under the umbrella of the Mid-State RCC and CAPBMCI initiatives for seniors, individuals with disabilities and the general public, through coordination of services with transit providers and other stakeholders in the region.
- Assists with unmet mobility needs and assessments, planning, fundraising, grant writing, and resource development.
- Identifies mobility barriers and solutions to improve services, resolves unmet needs, and reports recommendations to the Mid-State RCC and to CAPBMCI for transit services.

OCTOBER 2012  
- APRIL 2019

**Friends Program**  
Concord, NH

### **Retired and Senior Volunteer Program Coordinator**

- Manage oversight of 150 RSVP volunteers maintaining compliance with the terms and conditions of the grant and applicable federal regulations regarding program including volunteer training and supervision
- Plan and administer program activities to ensure project goals and objectives are met
- Design, organize and execute volunteer workshops and recognition events
- Initiate and coordinate public relations activities to recruit volunteers and publicize the program. Develop positive public relations and communications in the community; provide and present informational programs to interested groups and organizations.
- Prepare newsletters, brochure/flyers, and other media materials
- Significantly improved efficiency in the Caregivers program by implementing a ride scheduling software program and creating a volunteer opportunity within the program to allow a portion of the day-to-day Caregivers Program tasks to be completed by volunteers
- Established a Caregivers Program Advisory Group made up of 7 dedicated Caregiver Program volunteers to help drive the future of the program

- Designed and implemented an orientation program for all new and existing RSVP volunteers
- Created recruitment and health fair presentations with an emphasis on healthy aging through volunteerism
- Updated our signature program brochures
- Incorporated volunteer enrichment activities to further the benefits of volunteerism through the Friends RSVP program.

NOV 2000 –  
MAY 2011

**MicroEdge LLC**

Concord, NH

**Senior Software System Consultant**

- Implement and support a comprehensive financial, donor and grant management database software system for charitable organization clients
- Conduct data integrity analysis, code table setup, import data, create and set up standard report templates including donor statements, development letters and all financial statements using MS Word or Crystal Reports
- Provide software support to existing clients while maintaining the highest level of customer service
- Design trainings and new feature presentations from start to finish – research, prepare and deliver
- Valued member of the Quality Assurance\Upgrades team
- Evaluate client database setup and office procedures for potential efficiency optimization; online and in-person at client sites throughout North America

Progress, SQL, GoToMeeting, GoToAssist, Salesforce, Webex, Power Point, Outlook, Word, Excel, Access, Publisher, .Net, OpenAir, Google Analytics, Windows OS, DOS, Macros, Adobe Acrobat, VBA, Crystal Reports

**Client Service Administrator**

- Manage the Help Desk via a 10-line phone system, email and online support options. Triage the support calls to determine call back priority. Enter lower priority calls into the support call queue in-house database. Transfer higher priority calls for direct support.
- Maintain the support call database to perform quality control and correct inconsistencies to maintain data integrity.
- Technical support – system updates and upgrades, Windows help; install patches and system upgrades and other technical related support calls and FIMS software non-financial support.

Progress, Oracle, Power Point, Outlook, Word, Excel, Access, .Net, Windows OS, DOS, VBA, SQL, Adobe Acrobat, Crystal Reports, Carbon Copy

**Administrative Assistant**

- Perform all clerical duties for the office
- Manage multiple-line phone system for the 15-person staff
- Prepare all mailings and training documentation
- Organize and maintain office paper and electronic filing system

**Rosa Burt**

[REDACTED]

[REDACTED]

[REDACTED]

**Objective**

Utilize my language and teaching skills to assist others with language barriers.

**Summary**

- Years of personal experience living and relating to people from different back grounds and cultures.
- 10 years of experience teaching and coaching individuals and helping them achieve their goals.
- Currently teaching and tutoring student of all ages, including retirement age individuals who require much repetition, guidance and patience.

**Experience**

*Private Spanish Tutor*  
2006 - Present

*Londonderry Middle School, NH*  
Spanish Teacher, 2002-2005

*Hilton Hotel, Taipei, Taiwan*  
Front Desk Agent, 2000

*Taca International Airlines, Guatemala*  
Ticket Agent, 1999-2000

**Education**

Universidad Francisco Marroquin, Guatemala City- 1999

BA in Psychology

Colegio Evelyn Rogers, Guatemala City- 1993

**Reference**

Available upon request

## ***THERESA C. PAIGE, TRANSIT DIRECTOR***

---

### **PROFESSIONAL EXPERIENCE**

---

#### **Transportation Director**

**July 2019 - Current**

#### **Community Action Program Belknap & Merrimack Counties, Inc.**

As the Transportation Director for Community Action Program Belknap & Merrimack Counties, Inc. (CAPBMCI) I am responsible for all aspects of operations for Concord Area Transit, (CAT), a fixed route rural public transportation service which is funded with a variety of federal, state, county, and municipal funding. This funding includes: FTA 5311, and 5310 RCC grant funding through NHDOT; BEAS Title III funding; Medicaid reimbursed rides and a variety of other grant funding. All of these funding sources have extensive operating and reporting requirements.

In addition I am responsible for the ongoing tasks of: budgeting; employee hiring, training and retention; marketing and community outreach; vehicle maintenance; securing advertisers for signs on the buses; creating and updating policies and procedures; route scheduling design; determining eligibility for the ADA Paratransit service attached to CAT and processing invoices for both accounts payable and accounts receivable.

I am also responsible for the operations of the Concord Senior Transit service which is a demand response service in Concord, Penacook and Suncook for seniors aged 60 and older and the Rural Transportation Services (RTS) vehicles and drivers which provide demand response service to senior aged 60 and older throughout Belmont and Merrimack counties. CAPBMCI also runs a Volunteer Driver Program that covers all of Belknap and Merrimack counties. I also supervise the activities of the 5310 RCC funded Mobility Manager who provides services throughout the Mid-State RCC region.

#### **Transit Director**

**Feb 2017 - July 2019**

#### **Southwestern Community Services, Inc.**

As the Transit Director for Sullivan County Transportation (SCT) I was responsible for all aspects of operations for a rural public transportation service which is funded with a variety of federal, state, county, and municipal funding. This funding included: FTA 5311, and 5310 RCC grant funding through NHDOT; BEAS Title III funding; Medicaid reimbursed rides and a variety of other grant funding. All of these funding sources have extensive operating and reporting requirements.

In addition I was responsible for the ongoing tasks of: budgeting; employee hiring, training and retention; marketing and community outreach; vehicle maintenance; securing advertisers for signs on the buses; creating and updating policies and procedures; route scheduling design; maintaining a FTA compliant drug & alcohol testing program and processing invoices for both accounts payable and accounts receivable. The transportation service is based in Claremont NH, with three flex route systems that run in Claremont, Charlestown and Newport. There is also a Demand Response "Dial-A-Ride" service that runs in the larger Claremont area. SCT also runs a Volunteer Driver Program that covers all of Sullivan County.

**Independent Contractor  
RLS & Associates, Inc.**

**July 2013 - Current**

I Provide training on a variety of transit-relating topics, including Passenger Assistance and Refresher, Emergency Procedures, and Defensive Driving.

**Associate and RTAP Liaison  
RLS & Associates, Inc.**

**Nov 2013 - Feb 2017**

I was the in-state Program Liaison and lead trainer for the New Hampshire and Massachusetts RTAP Programs. As lead trainer I instructed in a variety of DOT required training areas including: Passenger Assistance and Refresher; Emergency Procedures; Defensive Driving; Pre-Trip Inspections; Drug & Alcohol Reasonable Suspicion Referral and several customer service based topics. I scheduled all trainings and coordinated with RLS contracted trainers to ensure that required trainings were available at regional training sites throughout New Hampshire and Massachusetts. In addition I was responsible for state DOT technical assistance compliance reviews for FTA Drug and Alcohol programs in NC, WI, VA, and NH and several 5311 DOT compliance reviews in NH.

I served as interim transportation director for Southwestern Community Services, Inc. in 2016 when they agreed to take on the responsibility for the only public transportation service in Sullivan County. This service had been abruptly shut down when another social service provider in the region ceased operations. In this transitional position I provided all of the traditional management activities of a transit manager as well as the additional responsibilities of repairing community relationships and improving the service image.

**Regional Transportation Coordinator  
Community Action Program Belknap-Merrimack Counties, Inc.**

**Sep 2013 - Nov 2013**

- Responsible for assisting the Mid-State Regional Coordinating Council with collaborative initiatives that enhance transportation options in the Mid-State region.

- Performed outreach activities to engage stakeholders and educate the public.
- Served as the liaison to state and local transit groups.
- Facilitated transportation coordination among public, private, and volunteer transit providers and stakeholders to enhance options for consumers.
- Marketed transportation services available to the Mid-State Region residents.
- Organized and completed local and regional needs assessments to identify unmet transportation needs.
- Reviewed barriers to transportation in the Mid-State Region and made recommendations to resolve issues.
- Assisted with organizing and carrying out the activities of the Mid-State RCC sub-committees. Assisted with the facilitation of meetings as assigned.

#### **Mobility Manager**

**Sept 2010 – Sep 2013**

#### **Community Action Program Belknap-Merrimack Counties, Inc.**

- Promoted, enhanced and facilitated access to transportation services, including integration and coordination of services for individuals with disabilities, older adults, individuals with low English proficiency, low income individuals and the general public.
- Provided coordinated services to human service organizations, including individualized travel training and trip planning activities for customers.
- Advocated and promoted the use of the WTS, CAT, and RTS transit systems with the general public, the business community, and human service organizations.
- Researched, secured, and managed grant funding and donations to support transportation services.
- Maintained close working relationships with all passenger transit providers in the region to improve ride referrals and collaboration of existing resources.
- Worked to improve access to jobs and employment support services by identifying and reducing barriers preventing use of transportation.
- Assisted in the development of transportation resources information including, but not limited to, bus schedules, resource manuals, brochures, Web pages, and signage improvements.
- Presented transportation resource information at community events and conferences.
- Conducted outreach to community organizations to identify unmet needs.

- Provided monthly training to transportation staff on topics including customer service, disability awareness and dealing with difficult passengers.

**Independent Living Services Director  
Granite State Independent Living**

**Jan 2002 – Aug 2010**

- Responsible for the supervision and day to day activities of the Independent Living Services case management program. These services included peer support and counseling, skills training, and advocacy.
- Responsible for the overall management of the Home Access/Modifications, Adaptive Equipment program, funded by grants and individual donations.
- Developed and managed a travel training initiative to assist individuals with disabilities gain better access to public transportation.
- Provided disability awareness, people first language, and customer service trainings to staff, community groups and transit providers.
- Secured funding for new and on-going programs, including grant writing and reporting.
- Supervised, coached, and evaluated a service delivery staff comprised of diverse personalities, (including staff located off-site), assuring the quality and consistency of services which were provided.
- Promoted the use of GSIL services through outreach, to the general public, other service providers and professionals. Supervised the development of brochures, presentation materials and other tools to assist with outreach efforts.
- Developed new services in response to needs evidenced in the market place. Assessed the needs of the community, and conducted an annual evaluation of consumer satisfaction with services.
- Responsible for the preparation of quarterly and annual reports and budgets.

**Financial Case Manager**

**MIMS/Community and Vocational Outreach Worker 1996 – 2001**

**White Mountain Mental Health and DD Services**

- Assessed financial needs of individuals and assisted them in enhancing, securing, and maintaining State and Federal benefits.
- Served as a resource for other program staff handling benefits for consumers.
- Maintained personally supportive relationships with individuals and their families, without encouraging unnecessary dependence.
- Interfaced effectively with community supports on behalf of the client.

- Coordinated and implemented treatment plans for mental health consumers and their families.
- Resolved routine client needs and problems in the community independently.

## **EDUCATION**

- Certified Community Transit Manager (CCTM) through CCTA
- Certified in Advanced Mobility Device Securement through the National Transit Institute
- Certified in Comprehensive ADA Paratransit Eligibility through the National Transit Institute
- Certified in Advanced Practices in Paratransit Service through Easter Seals Project Action
- Certified as Lead Trainer through Q'Staint
- Certified as FTA Drug & Alcohol Reasonable Suspicion Referral Supervisor
- Certified Master Gardener through the UNH Cooperative Extension and active presenter for the Master Gardener Speakers Bureau.
- Course work in Human Services Springfield College, Manchester, NH (2002-04) and New Hampshire Community Technical College (1997-2001)

# Jeanne Agri

---

## PROFESSIONAL PROFILE

Versatile and experienced leader with highly developed communication skills: written, verbal and presentational. Adept in coaching and mentoring employees and colleagues as evidenced by my selection by the National Office of Head Start to serve as a mentor for new Head Start Directors. Committed to continuous improvement of activities to ensure they meet outcomes approved by the board through strategic planning; creating goal-oriented systems and conformance with all local, state and federal guidance.

## WORK EXPERIENCE

Community Action Program Belknap-Merrimack Counties, Concord, NH  
*Executive Director*

2018-present

- Assures the organization has long-range strategy which makes consistent and timely progress towards meeting the Agencies overall mission
- Responsible for the general supervision of all grant awards, ensuring that all statutory, regulatory, and /or program and financial requirements are met, that generally accepted accounting principles are applied, and that all program and financial policies and procedures are adhered to.
- Provide leadership in developing programs, organizational structures and financial systems that carry out the instructions and policies authorized by the Board
- Establish sound working relationships and cooperative arrangements with community groups, organizations and all funding sources important to the development of the agency and programs.
- See that the Board Director is kept fully informed and up to date on the condition of the organization and all important Federal, State or local requirements impacting on the Agency and/or its programs.

Southern New Hampshire Services, Manchester, NH  
*Education and Nutrition Operations Director*

2016 - 2018

- Coordinate, manage and monitor workings of Child Development, Women Infant and Children, and Literacy Programs; as well as development of an agency wide Two-Generational Approach to services
- Formulate, improve and implement departmental and organizational policies and procedures to maximize output. Monitor adherence to rules, regulations, and procedures
- Assist in the recruitment and placement of required staff; establishment of organizational structure; delegation of tasks and accountabilities
- Supervise staff, including establishment of work schedules and monitoring and evaluating performance in partnership with Executive Director
- Assist in development of strategic plans for operational activity; implement and manage operational plans

*Director of Child Development Programs*

2001-2016

- Hire, coach and evaluate the performance of Program Managers, Specialists, Coordinators, Center Directors, Teachers and Head Start support staff
- Provide coaching, and learning opportunities for all employees focused on promoting, supporting and improving early development of children from the prenatal stage to five years of age using research-based practices
- Plan and implement strategic interventions with Program Managers, Specialists, Coordinators and Center Directors for sites needing administrative support and direction
- Plan, coordinate and facilitate regular leadership meetings for evaluating and strengthening systems to maintain the highest quality of services in compliance with Head Start Performance Standards
- Develop internal structures, systems, and policies supporting major content areas of Head Start program including education, health, mental health, social services, parent involvement, nutrition, disabilities, and transportation

- Collaborate with managers and internal fiscal department in the monitoring and control of component budgets; identification and interpretation of Head Start and community needs; conformance to the Performance Standards and other regulatory requirements
- Work in partnership with internal departments to support project goals and meet customer expectations
- Establish and maintain relationships and collaborations with public school districts, systems of higher education, and other community agencies and partners
- Ensure adequate systems in place to maintain the highest quality of services to children and families in compliance with Head Start Performance Standards
- Ensure consistency in service delivery across the program with attention to inclusive practices and integration of component areas; encourage continuous improvement of systems.

*Quality Assurance Director/Co-Director for Child Development Programs* 1999-2001

- Established and managed a robust monitoring, analysis and evaluation system with well-defined results, milestones, and targets inclusive of Continuous Quality Improvement practices
- Monitored for quality and compliance at Grantee and Delegate level
- Worked closely with program Director to review, track and assess monitoring compliance throughout program operations
- Developed and implements a written quality assurance and performance evaluation plan in conjunction with Governing Board, Policy Council
- Interpreted and evaluated a variety of information to present it in meaningful oral or written form for varied audiences and provide reliable analysis leading to sound decision-making

*Area Manager/Education Manager* 1997-1999

- Supervision of various Child Care sites including direct supervision of Center Directors/Site Managers
- Coordinate personal and professional development and training plans for staff and ensure teaching staff progress towards educational requirements as supported by the Performance Standards
- Documented and administered both positive and negative feedback and utilize Performance Improvement Plans when warranted.

*Child Care Center Director/Site Manager* 1995-1997

- Supervised, mentored, coach and administered work plans and directives to staff
- Communicated areas of performance improvement to staff and promote training that reflected individual needs of staff members and the team as a whole
- Ensure program compliance with codes of state and local licensing agencies and grant requirements

**New Hampshire Technical College, Nashua, NH**

*Instructor* 1995-1997

- Taught Child Growth & Development and assisted in curriculum development for Early Childhood Education Program
- Planned and organized instruction to maximize documented student learning
- Employed appropriate teaching and learning strategies to communicate subject matter to students
- Modified, where applicable, instructional methods and strategies to meet diverse student needs

**EDUCATION**

**Southern New Hampshire University, Manchester, NH**  
Master's in Business Administration

June 2017

**Notre Dame College, Manchester, NH**  
Bachelors of Arts in Elementary Education

1981

# Jill Lesmerises

## Profile

Experienced and self-motivated Accounting Professional bringing forth over 30 years of valuable progressive non-profit experience. Looking for an opportunity to use my non-profit experience to help guide an organization. Areas of experience range from cash management, bank reconciliations, accounts receivable, fixed assets, accounts payable, payroll, audit preparation, budget preparation, monitoring subrecipients, 403B pension compliance and audit preparation, employee benefits, and system implementations.

## Employment Experience

10/21 – Present.

### Chief Fiscal Officer, Community Action Program Belknap-Merrimack Counties, Inc.

CAPBM is a not-for-profit with 25 million in revenue with 11 legal entities. The Agency has over 300 employees and holds 8 million in assets.

Oversee the daily activities of 6 fiscal staff, conduct budget meetings, prepare work papers for annual audit for agency and 10 housing projects, manage the daily cash flow of the agency and 10 housing projects, prepare paperwork for monitorings conducted by various funding sources, and review accounts payable input, journal entries, accounts receivable input, and monthly billings.

10/17 – 12/21

### Senior Accountant, Southern New Hampshire Services, Inc.

Southern New Hampshire Services is a not-for-profit with 49 million in revenue with 30 legal entities. The Agency has over 400 employees and holds 84 million in assets.

Conduct monthly budget meetings, bill funding sources monthly, prepare work papers for annual audit, monitor subrecipients, prepare paperwork for monitoring conducted by various funding sources, review accounts payable input and manage daily workflow, provide backup for accounts payable and fuel assistance payable positions, prepare surveys for various governmental agencies, prepare ACA forms, prepare paperwork for 403B annual audit and file

5500, member and secretary of the 403B Committee, instrumental in getting PaperSave up and running within the Fiscal Department, prepared work papers for 26 housing programs

11/02 – 10/17

**Staff Accountant, Community Action Program Belknap-Merrimack Counties, Inc.**

At the time of my employment, Community Action Program Belknap-Merrimack Counties was a not-for-profit with 20 million in revenue. The Agency had over 479 employees and held over 7 million in assets.

Reconciled 36 bank accounts, billed funding sources monthly, prepared work papers for annual audit, prepared paperwork for monitoring by various funding sources, prepared and entered journal entries, reconciled general ledger accounts, reviewed daily accounts payable input, entered cash receipts in A/R system, provided backup for both payroll and accounts payable/receivable positions, managed daily workflow, and trained new accounting staff members

1/00 – 9/02

**Account Supervisor (for 2 Companies), Whole Life, Inc.**

Whole Life, Inc. is a not-for-profit with 6 million in revenue. The Agency had over 140 employees and held over 4 million in assets.

Prepared monthly and quarterly reports, yearly budgets, monthly invoices, work papers, and cost reports, prepared and entered journal entries, reconciled general ledger accounts, and billed Medicaid

9/98 – 1/00

**Account Receivable Clerk (for 4 Companies), CSN Financial, Inc.**

Coded cash receipts, prepared monthly invoices, and prepared accounts receivable and revenue work papers

5/93 – 9/98

**Assistant Controller, Biosystems, Inc.**

Collected past due accounts receivable both foreign and domestic, provided switchboard relief, handled petty cash funds, audited salesmen expenses, cut accounts payable checks, prepared journal entries, performed payroll functions

3/88 – 5/93

**Business Officer, The Caring Community of Connecticut, Inc.**

The Caring Community of Connecticut is a not-for-profit with 18 million in revenue.

Answered phones, filed correspondence, handled petty cash funds; typed correspondence, coded cash receipts and disbursements, reconciled bank accounts, screened job applicants, prepared work papers, and participated in administrator on-call program

**Educational Background**

1996-2000

**Bachelor Degree in Accounting, Eastern Connecticut State University**  
Graduated cum laude

1992-1996

**Associate Degree in Accounting, Three Rivers Community Technical College**  
Named to Dean's list, graduated with high honors

1981-1985

**Merrimack Valley High School**  
Member of National Honor Society, named to Honor Roll for 3 years

**Volunteer Work**

1/17 – Present

**Director on The Loudon Communications Council**  
Council is responsible for the distribution of a monthly newspaper to the residents of Loudon and to maintain the Town of Loudon NH website. Also served as Treasurer of the Council for 2 years.