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THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF TRANSPORTATION



43

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 VNA at HCS, Inc. (Vendor 177274), Keene, NH, Project #68033C, by increasing the price limitation by \$34,200, from \$484,000 to \$518,200, 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 #74. 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	\$34,200

EXPLANATION

NHDOT has approved a request to amend funding from Federal Transit Administration (FTA) Section 5311 Rural Area Formula Program (Section 5311) by \$34,200, from \$484,000 to \$518,200. VNA at HCS, Inc. provides public transit service in the Keene area utilizing Section 5311 funding to support eligible operating and capital expenses.

The Department's SFY 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.

VNA at HCS, Inc., in conjunction with its regional partners as applicable, will provide the remaining required non-federal matching funds. In the event that 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 cursive script that reads "William Cass".

William J. Cass, P.E.
Commissioner

Attachments

AMENDMENT TO AGREEMENT

This Grant Amendment ("Amendment") is entered into this 8 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 VNA @ HCS, Inc. (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 74. (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 (\$518,200)
2. Amended Exhibit C, Budget, C.1 be amended to include an additional \$34,200 of Federal FTA 5311 Rural Area Formula Program Funds, for a revised contract price of \$518,200;
 - 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)**

Program Funding	SFY 2024	SFY 2025	Amendment	Revised Total
FTA Section 5311				
Administration	\$90,000	\$90,000	\$0	\$180,000
Capital Preventive Maintenance	\$22,000	\$22,000	\$0	\$44,000
Capital ADA	\$14,000	\$14,000	\$4,000	\$32,000
Operating	\$116,000	\$116,000	\$20,200	\$252,200
Rural Transit Assistance Program (RTAP) - eligible training & technical assistance	\$0	\$0	\$10,000	\$10,000
Total FTA Section 5311 Funds	\$242,000	\$242,000	\$34,200	\$518,200
Amended Total Grant Funding			\$518,200	

b. Funds are contingent upon Federal appropriations.

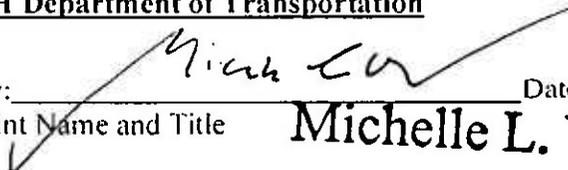
IN WITNESS WHEREOF, the Parties hereto have set their hands to the date first-written above.

VNA @ HCS, Inc.

By: 
Maura McQueeney, President/CEO

Date: October 8, 2024

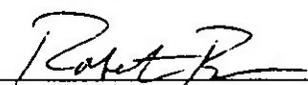
NH Department of Transportation

By: 
Print Name and Title **Michelle L. Winters**

Date: 11/13/24

Director of Aeronautics, Rail & Transit

Approved by Attorney General

By: 
Print Name and Title **Robert Pearce, Attorney**

Date: November 26, 2024

Approved by Governor and Council

G & C Item number: _____

G & C Meeting Date: _____

VNA@HCS
EXHIBITS TO CONTRACT

Amendment

Certificate of Good Standing

Certificate of Corporate Vote

Certificate of Insurance

FTA Certifications and Assurances

FTS Master Agreement

2 CFR Part 200

FTA Section 5311

2024 Board of Directors

G&C Item 74 Approved

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 VNA AT HCS, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 18, 1981. 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: 67798

Certificate Number: 0006659773



IN TESTIMONY WHEREOF,

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

this 5th day of April A.D. 2024.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer of VNA at HCS, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called, and held on September 19, 2023, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED:

That Maura McQueeney is duly authorized on behalf of VNA at HCS, Inc.
(Name and Title of Contract Signatory) (Name of Corporation/LLC)

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

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

Dated: 10/12/23

Eric Horne
Signature of Elected Officer

Name: Eric Horne

Title: Treasurer



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
1/10/2024

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

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

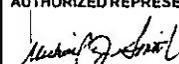
PRODUCER Dowd Agencies, LLC 14 Bobala Road Holyoke MA 01040	CONTACT NAME: Diane LaFleche PHONE (A/C, No, Ext): 413-437-1062 FAX (A/C, No): E-MAIL ADDRESS: dlafleche@dowd.com
	INSURER(S) AFFORDING COVERAGE NAIC # License#: BR-1201657 HOMEHEA-03 INSURER A: Philadelphia Indemnity Insurance Company 18058 INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES **CERTIFICATE NUMBER:** 1872436851 **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 INSD. YYYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:		PHPK2642986	1/4/2024	1/4/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMPROP AGG \$ 3,000,000 \$
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY		PHPK2642989	1/4/2024	1/4/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTIONS 10,000		PHUB896467	1/4/2024	1/4/2025	EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/> N/A				PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability/Medical Malpractice		PHPK2642986	1/4/2024	1/4/2025	Each Claim Limit 1,000,000 Aggregate 3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Certificate holder is an additional insured, per written contract.

CERTIFICATE HOLDER State of NH Department of Transportation PO Box 483 7 Hazen Drive Concord NH 03302-0483	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
7/09/2024

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 any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 855 874-0123	CONTACT NAME: Sherri Winslow PHONE (A/C, No, Ext): 855 874-0123 FAX (A/C, No): E-MAIL ADDRESS: Sherri.Winslow@usi.com													
	<table border="1"> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> <tr> <td>INSURER A : Wesco Insurance Company</td> <td>25011</td> </tr> <tr> <td>INSURER B :</td> <td></td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Wesco Insurance Company	25011	INSURER B :		INSURER C :		INSURER D :		INSURER E :		INSURER F :
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INSURER B :														
INSURER C :														
INSURER D :														
INSURER E :														
INSURER F :														
INSURED Home Healthcare Hospice & Community Services Inc 312 Marlboro Street Keene, NH 03431														

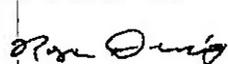
COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

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INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGC \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			WWC3731065	07/01/2024	07/01/2025	X PER STATUTE OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000

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

Evidence of Insurance

CERTIFICATE HOLDER State of NH Department of Transportation. PO Box 483 7 Hazen Drive. Concord, NH 03302-0483	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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FEDERAL FISCAL YEAR 2024 CERTIFICATIONS AND ASSURANCES FOR FTA ASSISTANCE PROGRAMS

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

Name of Applicant: VNA at HCS, Inc.

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

Or

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

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

Certifications and Assurances

Fiscal Year 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: *Maura McQueeney*

Date: March 8, 2024

Name Maura McQueeney

Authorized Representative of Applicant

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).

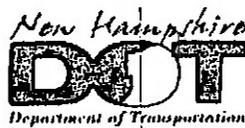
I acknowledge receipt of the FFY 2024 Federal Transit Administration (FTA) Master Agreement and understand this agreement is referred to in my agency's agreement with NHDOT by reference. The Master Agreement remains in force for the term of the agreement.

VNA at HCS
Name of Agency

June 25, 2024
Date

CHARLES PRATT
Name of Authorized Official


Signature



FTA and 2 CFR 200 Agreement

Name of Awarding Agency: Federal Transit Administration (FTA)

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

Name of Subrecipient Agency: VNA @ HCS

VNA @ HCS, 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: \$34,200

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: **09/08/2021**

Contact information for sub-awarding official:

Name: Frederick J. Butler Title: Director of Aeronautics, Rail & Transit

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

Is this award for research and development? No

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

Subrecipient Information:

Subrecipient Name: VNA @ HCS

Subrecipient SAM.GOV I.D.: **K76NXGVN1XX3**

Name of authorizing subrecipient/contracting official: Maura McQueeney

Title of authorizing subrecipient official: President/CEO

Federal Clauses: Yes

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: 5311 Amount: \$34,200

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

For FFY: 2025 Section: 5311 Amount: \$518,200

Pass-through requirements:

The Subrecipient, VNA @ HCS agrees to meet all requirement imposed by the pass-through entity (NH DOT) 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, VNA @ HCS agrees to any additional requirements that the pass-through entity (NH DOT) imposes on the subrecipient in order for the pass-through entity (NH DOT) to meet its own responsibility to the Federal awarding agency (FTA) including identification of any required financial and performance reports.

The Subrecipient, VNA @ HCS agrees to permit the pass-through entity (NH DOT) 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: October 8, 2024

Name of authorizing subrecipient official: Maura McQueeney

Title of authorizing subrecipient official: President/CEO

Signature of authorizing subrecipient official:



Home Healthcare
Hospice &
Community Services
and VNA at HCS, Inc.

Know US before you need us...
HCS *is more than you can imagine*

2024 Board Members

Paul Berch
Director

Mary Ann Davis
Director

Julie Green
Secretary

Ann Heffernon
Director

Eric Horne
Treasurer

Virginia Jordan
Chair

Donald Mazanowski, MD
Director

William Pearson
Director

David Stinson
Director

Julie Tewksbury
Director

Andrew Tremblay, MD
Director

Maura McQueeney
President & CEO

312 Marlboro Street
PO Box 564
Keene, NH 03431
603-352-2253 • 800-541-4145

33 Arborway
Charlestown, NH 03603
603-828-3322

9 Vose Farm Road
PO Box 496
Peterborough, NH 03458
603-532-8353

Jan

0 MAY 22 '23 PM 2:10 RCU



William Cass, P.E.
Commissioner

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF TRANSPORTATION

G&C #74
Date 6/14/23

74



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 VNA at HCS, Inc. (Vendor 177274), Keene, NH, for an amount not to exceed \$484,000 for public 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	\$242,000	\$242,000

EXPLANATION

VNA at HCS, Inc. has been awarded Federal Transit Administration (FTA) Section 5311 Rural Area Formula Program (Section 5311) funding in the amount of \$484,000 to provide public transit service in the Keene area. FTA Section 5311 funding supports eligible operating and capital expenses.

VNA at HCS, Inc. is a private, non-profit organization that provides rural public transportation, including transportation for seniors and individuals with disabilities, in the City of Keene. The Department has allocated federal and State funding for the FY 2024-2025 biennium based on prior funding levels, applications received, and available funds. For the FY 2024-2025 biennium, VNA will receive \$484,000 of Section 5311 funds. Details relative to the 5311 funding program and VNA's award of these funds are outlined below.

The Department's proposed SFY 2024 and 2025 operating budget includes funds from the 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%
		100%

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 aforementioned transit systems.

VNA at HCS, Inc., in conjunction with its regional partners as applicable, will provide the remaining required non-federal matching funds. In the event that Federal Funds become unavailable, general funds will not be requested to support this program.

The Agreement has been approved by the Attorney General as to form and execution and the Department will verify the necessary funds are available pending enactment of the Fiscal Year 2024 and 2025 budget. Copies of the fully executed Agreement are on file at the Secretary of State's Office and the Department of Administrative Services, and subsequent to Governor and Council approval will be on file at the Department of Transportation.

Your approval of this resolution is respectfully requested.

Sincerely,

A handwritten signature in cursive script that reads "William Cass".

William Cass, P.E.
Commissioner

Attachments

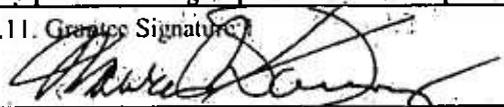
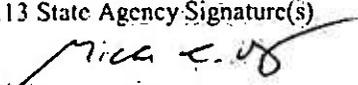
Subject: SFY 2024-2025 FTA Section 5311

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 NH Department of Transportation		1.2. State Agency Address PO Box 483 & Hazen Dr. Concord, NH 03302-0483	
1.3. Grantee Name VNA @ HCS.		1.4. Grantee Address 312 Marlboro St., PO Box 564, Keene, NH 03431-4163	
1.5. Grantee Phone # 603-352-2253	1.6. Account Number 04-96-96-964010-2916-0 72-500575	1.7. Completion Date June 30, 2025	1.8. Grant Limitation \$484,000.00
1.9. Grant Officer for State Agency Frederick Butler, Public Transportation Administrator, Bureau of Rail & Transit		1.10. State Agency Telephone Number 603-271-2565	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 		1.12. Name & Title of Grantee Signor 1 MARTIN MCQUINN CEO	
Grantee Signature 2 N/A		Name & Title of Grantee Signor 2 N/A	
Grantee Signature 3 N/A		Name & Title of Grantee Signor 3 N/A	
1.13 State Agency Signature(s) 		1.14. Name & Title of State Agency Signor(s) Michelle L. Winters Director of Aeronautics, Rail & Transit	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G. & C approval required) By:  Assistant Attorney General, On: 5/17/23			
1.16. Approval by Governor and Council (if applicable) By:  SECRETARY OF STATE 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").

Contractor Initials 
 Date 4/21/23

3. AREA COVERED. Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.
4. EFFECTIVE DATE; COMPLETION OF PROJECT.
- 4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date 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 copies 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, "personnel" means persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions.
8. PERSONNEL.
- 8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.
- 8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.
- 8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
9. DATA; RETENTION OF DATA; ACCESS.
- 9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations,

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

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

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

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

17. **INSURANCE.**

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

17.1.1 Sundry 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.

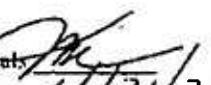
20. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

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.

Contractor Initials 
 Date 4/21/23

**VNA@HCS
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 5311

Social Service Documents to Include:

501 (c)

Financial Report

Board of Directors

Key Personnel and Salaries

Resumes

**VNA @ HCS, 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 date derived under this Agreement or a copy of the data first produced under this Agreement.
- 9.8. The Grantee shall indemnify, save, and hold harmless the State and United States, their officers, agents, and employees acting within the scope of their official duties against any liability, including costs and expenses, resulting from any willful or intentional violation of the proprietary rights, copyrights, or right of privacy, arising out of the publication, translation, reproduction, delivery, use, or disposition of any data furnished under this Agreement.
- 9.9. Nothing contained in this clause shall imply a license to the United States under any patent or be construed as affecting the scope of any license or other right otherwise granted to the United States under any patent.
- 9.10. Sections 9.4, 9.5, and 9.6 above are not applicable to material furnished to the Grantee by the State or United States and incorporated in the work furnished under the agreement; provided that such incorporated material is identified by the Grantee at the time of delivery of such work.
- 9.11. In the event that the project is not completed for any reason, all data developed under the project

shall become subject Data as defined in Section 9.1 and shall be delivered as the State or the FTA may direct.

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

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

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

25. DEFINITIONS

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

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

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

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

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

VNA @ HCS, Inc.
EXHIBIT B
SCOPE OF SERVICES

1. The Grantee, VNA @ HCS, Inc., (hereinafter the "Grantee") shall provide the following public transit service(s)
2. Fixed route, demand-responsive, and/or route deviation public transit services in the City of Keene region, 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, including a map of service areas and fare structure.
3. The following terms and conditions apply to all of the 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 Grant. Any alterations to such transportation services shall be submitted in writing by the Department 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 Grant. 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 which case 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 State requirements.

VNA @ HCS, Inc.
EXHIBIT C
BUDGET

1. The Grant price, as defined in Section 1.8 of the General Provisions, is the FTA Section 5311 portion of the eligible project cost. Federal funds are granted as follows:

	SFY 2024	SFY 2025
FTA Section 5311		
Administration	\$90,000	\$90,000
Capital Preventive Maintenance	\$22,000	\$22,000
Capital ADA	\$14,000	\$14,000
Operating	\$116,000	\$116,000
Total Federal Funds	\$242,000	\$242,000
Total Two-Year Grant Funds	\$484,000	

- a. Funds are contingent upon Federal and State appropriations.
2. Not less than fourteen days prior to the submission of the Grantee's first request for FTA Section 5311 reimbursement, the Grantee shall submit to the State a budget incorporating all funds to be expended in the provision of services pursuant to this contract. Budget revisions may be made with written approval of the State.
 3. 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.
 4. At the sole discretion of the Department, the Grantee may carry forward any unexpended portion of the federal funds included in the Grant Price to a subsequent contract, if any, between the State and the Grantee.

VNA @ HCS, INC.
EXHIBIT D
VEHICLE LIST

Transit Vehicles: 7

2016 Ford E450 16 & 2 Passenger Bus	1FDFE4FS3GDC56661
2016 Ford E450 16 & 2 Passenger Bus	1FDFE4FS4GDC56670
2016 Ford E450 16 & 2 Passenger Bus	1FDFE4FS5GDC56662
2017 Ford E450 16 & 2 Passenger	1FDFE4FS3HDC33480
2017 Ford E450 16 & 2 Passenger	1FDFE4FS7HDC33479
2021 Ford E450SD	1FDFE4FN0MDC17550
FORD Mobility VAN, Transit 350 HD	1FDVU4XG2MKA23659

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 VNA AT HCS, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 18, 1981. 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: 67798

Certificate Number: 0006194140



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

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer of VNA at HCS
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on May 12, 2022, at which a quorum of the Directors/shareholders were present and voting.
(Date)

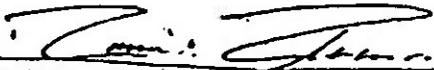
VOTED: That Maura McQueeny, CEO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of VNA at HCS to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment, to which this certificate is attached. This authority 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: 4/21/2023


Signature of Elected Officer
Name: David Therrien
Title: BOARD CHAIR



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
7/19/2022

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. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement in this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Dowd Agencies, LLC
14 Bobala Road
Holyoke MA 01040

CONTACT NAME: Jessica Reid, CISR, CPIA
PHONE (A/C, No, Ext): 413-437-1070 **FAX (A/C, No):** 413-437-1470
E-MAIL ADDRESS: jreid@dowd.com

INSURED
Home Healthcare, Hospice & Community Services, Inc.
and VNA at HCS, Inc.
PO Box 564
312 Marlboro Street
Keene NH 03431

License# BR-1201857
HOMEHEA-03

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: Philadelphia Insurance Companies	
INSURER B: Philadelphia Indemnity Insurance Company	18058
INSURER C: Atlantic Charter Insurance Company	44326
INSURER D:	
INSURER E:	
INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 1890565965 **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	ADDITIONAL INSURED	SUBROGATION	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS		
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR			PHPK2365630	1/4/2022	1/4/2023	EACH OCCURRENCE	\$ 1,000,000	
							DAMAGE TO RENTED PREMISES (Per occurrence)	\$ 100,000	
							MED EXP (Any one person)	\$ 5,000	
							PERSONAL & ADV INJURY	\$ 1,000,000	
							GENERAL AGGREGATE	\$ 3,000,000	
							PRODUCTS - COMP/OP AGG	\$ 3,000,000	
								\$	
	GEN'L AGGREGATE LIMIT APPLIES PER:								
							POLICY	<input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC	
							OTHER:		
D	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			PHPK2365634	1/4/2022	1/4/2023	COMBINED SINGLE LIMIT (Per accident)	\$ 1,000,000	
							BODILY INJURY (Per person)	\$	
							BODILY INJURY (Per accident)	\$	
							PROPERTY DAMAGE (Per accident)	\$	
								\$	
B	UMBRELLA LIAB EXCESS LIAB DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB798916	1/4/2022	1/4/2023	EACH OCCURRENCE	\$ 4,000,000	
							AGGREGATE	\$	
								\$	
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y/M N/A	WCAD0539811	7/1/2022	7/1/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER		
							E.L. EACH ACCIDENT	\$ 1,000,000	
							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000	
							E.L. DISEASE - POLICY LIMIT	\$ 1,000,000	
A	Directors & Officers Liability Employment Practices Liability Fiduciary Liability			PHSD1684801	1/4/2022	1/4/2023	\$20,000.00 Retention \$25,000.00 Retention \$0	\$5,000,000 \$5,000,000 \$1,000,000	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Certificate holder is an additional insured, per written contract.

CERTIFICATE HOLDER

State of NH
Department of Transportation
PO Box 483
7 Hazen Drive
Conford NH 03302-0483

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

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FEDERAL FISCAL YEAR 2023 CERTIFICATIONS AND ASSURANCES FOR FTA ASSISTANCE PROGRAMS

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

Name of Applicant: VNA at HCS

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 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 Maura McQueeney

Date: 02 01 2023

Name Maura McQueeney

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).

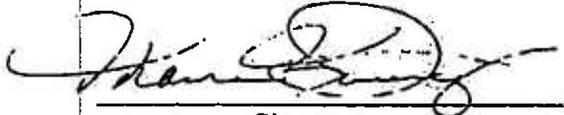
I acknowledge receipt of the FFY 2022 Federal Transit Administration (FTA) Master Agreement and understand this agreement is referred to in my agency's agreement with NHDOT by reference. The Master Agreement remains in force for the term of the agreement.

VNA at HCS

05 20 2022

Date

MARKA McQUEENEY
Name of Authorized Official



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 Union's 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 follow:

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

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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: VNA @ HCS

VNA @ HCS, 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: \$484,000.00

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: 09/08/2021

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: VNA @ HCS

Subrecipient/Contractor SAM.GOV I.D.: K76NXGVN1XX3

Name of authorizing subrecipient/contracting official: Maura McQueeney

Title of authorizing subrecipient/contracting official: President/CEO

Federal Clauses: Yes

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)).

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: \$484,000.00

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

For FFY: 2024 Section: 5311 Amount: \$484,000.00

VNA @ HCS agrees to meet all requirement imposed by the pass-through 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, VNA @ HCS 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, VNA @ HCS 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: 4/21/2023

Name of authorizing subrecipient/contracting official: Maura McQueeny

Title of authorizing subrecipient/contracting official: President/CEO

Signature of authorizing subrecipient/contracting official: Maura McQueeny

Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

Date: DEC 24 2003

VNA AT HCS, INC.
312 MARLBORO ST
KEENE, NH 03301

Department of the Treasury
P.O. Box 2508
Cincinnati, Ohio 45201

Person to Contact - ID#: KEITH JOYNES 52-00491
Contact Telephone Numbers:
877-829-5500 Phone
513-263-3756 Fax
Federal Identification Number:
02-0360640

Dear Sir or Madam:

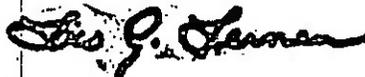
By our determination dated September 1982, you were held to be exempt from Federal Income Tax under the provisions of section 501(c)(3) of the Internal Revenue Code.

You recently furnished us information that HCS Community Care and HCS Preferred Care merged with VNA AT HCS, Inc. on June 30, 2002. In addition, information was provided regarding the dissociation of Home, Healthcare, Hospice and Community Services, Inc. from C & H Health System of the Monadnock Region, Inc. Based on the information submitted, we have determined that the merger and the dissociation does not affect your exempt status. The organization will continue using Employer Identification Number 02-0360640.

Please let us know about any further changes in the character, purposes, method of operation, name or address of your organization.

If you have any questions regarding this matter, please contact the person whose name and telephone number appear in the heading of this letter.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosure



CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2022 and 2021

With Independent Auditor's Report





INDEPENDENT AUDITOR'S REPORT

Board of Directors
Home Healthcare, Hospice & Community Services, Inc. and Affiliate

Opinion

We have audited the accompanying consolidated financial statements of Home Healthcare, Hospice & Community Services, Inc. and Affiliate, which comprise the consolidated balance sheets as of June 30, 2022 and 2021, and the related consolidated statements of operations, changes in net assets, and cash flows for the years then ended; and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Home Healthcare, Hospice & Community Services, Inc. and Affiliate as of June 30, 2022 and 2021, and the results of their operations, changes in their net assets and their cash flows for the years then ended, in accordance with U.S. generally accepted accounting principles.

Basis for Opinion

We conducted our audits in accordance with U.S. generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of Home Healthcare, Hospice & Community Services, Inc. and Affiliate and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with U.S. generally accepted accounting principles, 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 consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Home Healthcare, Hospice & Community Services, Inc. and Affiliate's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Consolidated 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 U.S. generally accepted 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 U.S. generally accepted 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 Home Healthcare, Hospice & Community Services, Inc. and Affiliate'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 Home Healthcare, Hospice & Community Services, Inc. and Affiliate'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.

Berry Dawn McNeil & Parker, LLC

Manchester, New Hampshire
December 13, 2022

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Consolidated Balance Sheets

June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 1,298,118	\$ 2,485,863
Short-term investments	14,208	18,174
Patient accounts receivable, net	1,788,549	1,862,056
Other receivables	428,903	343,852
Prepaid expenses	<u>326,715</u>	<u>278,005</u>
Total current assets	3,856,493	4,987,950
Assets limited as to use	12,775,139	14,413,813
Property and equipment, net	<u>2,382,738</u>	<u>2,657,347</u>
Total assets	<u>\$ 19,014,370</u>	<u>\$ 22,059,110</u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued expenses	\$ 302,158	\$ 437,955
Accrued payroll and related expenses	961,056	1,240,725
COVID-19 refundable advances and other deferred revenue	<u>257,913</u>	<u>33,582</u>
Total current liabilities	<u>1,521,127</u>	<u>1,712,262</u>
Net assets		
Without donor restrictions	<u>16,776,013</u>	<u>19,429,941</u>
With donor restrictions	<u>717,230</u>	<u>916,907</u>
Total net assets	<u>17,493,243</u>	<u>20,346,848</u>
Total liabilities and net assets	<u>\$ 19,014,370</u>	<u>\$ 22,059,110</u>

The accompanying notes are an integral part of these consolidated financial statements.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Consolidated Statements of Operations

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Operating revenue		
Net patient service revenue	\$ 13,018,339	\$ 12,849,959
COVID-19 relief funding and other operating revenue	2,959,326	4,891,571
Gain on sale of financial asset	34,300	1,800
Net assets released for operations	<u>154,426</u>	<u>54,350</u>
Total operating revenue	<u>16,166,391</u>	<u>17,797,680</u>
Operating expenses		
Salaries and related expenses	12,951,084	11,380,022
Other operating expenses	4,480,821	4,117,321
Depreciation	<u>363,012</u>	<u>378,194</u>
Total operating expenses	<u>17,794,917</u>	<u>15,875,537</u>
Operating (loss) gain	<u>(1,628,526)</u>	<u>1,922,143</u>
Other revenue and gains (losses)		
Contributions and fundraising income	650,889	594,666
Investment income, net	160,709	146,960
Change in fair value of investments	<u>(1,867,525)</u>	<u>2,623,567</u>
Total other revenue and gains (losses)	<u>(1,055,927)</u>	<u>3,365,193</u>
(Deficit) excess of revenue over expenses	<u>(2,684,453)</u>	<u>5,287,336</u>
Net assets released for capital acquisition	<u>30,525</u>	<u>109,475</u>
(Decrease) increase in net assets without donor restrictions	<u>\$ (2,653,928)</u>	<u>\$ 5,396,811</u>

The accompanying notes are an integral part of these consolidated financial statements.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Consolidated Statements of Changes in Net Assets

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Net assets without donor restrictions		
(Deficit) excess of revenue over expenses	\$ (2,684,453)	\$ 5,287,336
Net assets released for capital acquisition	<u>30,525</u>	<u>109,475</u>
Change in net assets without donor restrictions	<u>(2,653,928)</u>	<u>5,396,811</u>
Net assets with donor restrictions		
Contributions	13,515	139,750
Investment income	2,623	2,975
Change in fair value of investments	(30,864)	54,480
Net assets released for operations	(154,426)	(54,350)
Net assets released for capital acquisition	<u>(30,525)</u>	<u>(109,475)</u>
Change in net assets with donor restrictions	<u>(199,677)</u>	<u>33,380</u>
Change in net assets	<u>(2,853,605)</u>	<u>5,430,191</u>
Net assets, beginning of year	<u>20,346,848</u>	<u>14,916,657</u>
Net assets, end of year	<u>\$ 17,493,243</u>	<u>\$ 20,346,848</u>

The accompanying notes are an integral part of these consolidated financial statements.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Consolidated Statements of Cash Flows

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities		
Change in net assets	\$ (2,853,605)	\$ 5,430,191
Adjustments to reconcile change in net assets to net cash (used) provided by operating activities		
Depreciation	363,012	378,194
Change in fair value of investments	1,898,389	(2,678,047)
Investment income restricted for reinvestment	(2,623)	(2,975)
Gain on sale of financial assets	(34,300)	(1,800)
(Increase) decrease in the following assets:		
Investments	3,966	(1,688)
Patient accounts receivable	73,507	(263,765)
Other receivables	(85,051)	37,007
Prepaid expenses	(48,710)	(46,437)
Increase (decrease) in the following liabilities:		
Accounts payable and accrued expenses	(135,797)	(452,048)
Accrued payroll and related expenses	(279,669)	146,445
COVID-19 refundable advances and other deferred revenue	<u>224,331</u>	<u>(2,178,408)</u>
Net cash (used) provided by operating activities	<u>(876,550)</u>	<u>366,669</u>
Cash flows from investing activities		
Purchase of investments	(3,218,446)	(3,646,348)
Proceeds from sale of investments	2,961,354	3,427,768
Capital expenditures, net of proceeds	<u>(54,103)</u>	<u>(578,487)</u>
Net cash used by investing activities	<u>(311,195)</u>	<u>(797,067)</u>
Net decrease in cash and cash equivalents	(1,187,745)	(430,398)
Cash and cash equivalents, beginning of year	<u>2,485,863</u>	<u>2,916,261</u>
Cash and cash equivalents, end of year	<u>\$ 1,298,118</u>	<u>\$ 2,485,863</u>

The accompanying notes are an integral part of these consolidated financial statements.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

1: Summary of Significant Accounting Policies

Organization

Home Healthcare, Hospice & Community Services, Inc. is a non-stock, non-profit corporation in New Hampshire whose primary purpose is to act as a holding company and provide management services to its affiliate.

Affiliate

VNA at HCS, Inc., is a non-stock, non-profit corporation in New Hampshire whose primary purposes are to provide home healthcare, hospice and community services.

Principles of Consolidation

The consolidated financial statements include the accounts of the Home Healthcare, Hospice & Community Services, Inc., and its affiliate, VNA at HCS, Inc. (collectively, the "Association"). They are related through a common board membership and common management. All significant intercompany balances and transactions have been eliminated in consolidation.

The Association prepares its consolidated financial statements in accordance with U.S. generally accepted accounting principles (U.S. GAAP) established by the Financial Accounting Standards Board (FASB). References to U.S. GAAP in these notes are to the FASB Accounting Standards Codification (ASC).

Basis of Presentation

The consolidated financial statements of the Association have been prepared in accordance with U.S. GAAP, which requires the Association to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Association. These net assets may be used at the discretion of the Association's management and the Board of Directors (Board).

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

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

Income Taxes

The Association is a public charity under Section 501(c)(3) of the Internal Revenue Code (IRC). As a public charity, the Association is exempt from state and federal income taxes on income earned in accordance with its tax-exempt purpose. Unrelated business income is subject to state and federal income tax. Management has evaluated the Association's tax positions and concluded that the Association has no unrelated business income or uncertain tax positions that require adjustment to the consolidated financial statements.

Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with an original maturity of three months or less, excluding assets limited as to use.

The Association has cash deposits in a major financial institution which may exceed federal depository insurance limits. The Association has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

Patient Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides a reserve for payment adjustments by analyzing past history and identification of trends for all funding sources in the aggregate. Management regularly reviews data about revenue in evaluating the sufficiency of the reserve which is netted against accounts receivable. Amounts not collected after all reasonable collection efforts have been exhausted are applied against the allowance for payment adjustments.

Patient accounts receivable, net were \$1,788,549; \$1,862,056; and \$1,598,291 at June 30, 2022, 2021, and 2020, respectively.

Investments

Investments in short-term investment options are reported as current assets. Investments held for long-term return are reported as non-current assets.

The Association reports investments at fair value and has elected to report all gains and losses in the (deficit) excess of revenue over expenses to simplify the presentation of these amounts in the consolidated statement of operations, unless otherwise stipulated by the donor or State law.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risks. As such, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the consolidated balance sheets.

Assets Limited as to Use

Assets limited as to use include designated assets set aside by the Board of Directors and donor contributions.

Property and Equipment

Property and equipment are carried at cost less accumulated depreciation. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. Depreciation expense is computed using the straight-line method over the useful lives of the related assets.

Property is reviewed for impairment whenever events or changes in circumstances indicate the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the excess of the assets' carrying amount over the fair value of the asset.

Net Patient Service Revenue

Services to all patients are recorded as revenue when services are rendered at the estimated net realizable amounts from patients, third-party payors and others, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and in future periods as final settlements are determined. Patients unable to pay full charge, who do not have other third-party resources, are charged a reduced amount based on the Association's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

Performance obligations are determined based on the nature of the services provided by the Association. Revenue for performance obligations satisfied over time is recognized based on actual services rendered. Generally, performance obligations satisfied over time relate to patients receiving skilled and non-skilled services in their home or facility. The Association measures the period over which the performance obligation is satisfied from admission to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge.

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines. As the performance obligations for home health services are met, revenue is recognized based upon the portion of the transaction price allocated to the performance obligation. The transaction price is the prospective payment determined for the medically necessary services.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a per-diem basis, with no retrospective settlement, provided the Association's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed rate amount. As the performance obligations for hospice services are met, revenue is recognized based upon the portion of the transaction price allocated to the performance obligation. The transaction price is the predetermined aggregate capitated rate per day.

Because all of the Association's performance obligations relate to short-term periods of care, the Association has elected to apply the optional exemption provided in FASB ASC Subtopic 606-10-50-14 (a) and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

Contributions

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. The gifts are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same year as received are reflected as contributions without donor restrictions in the accompanying consolidated financial statements.

COVID-19 and Relief Funding

On March 11, 2020, the World Health Organization declared the Coronavirus disease (COVID-19) a global pandemic. In response to the global pandemic, The Centers for Medicare & Medicaid Services (CMS) implemented certain relief measures and also issued guidance for limiting the spread of COVID-19.

Local, U.S., and world governments encouraged self-isolation to curtail the spread of COVID-19, by mandating the temporary shut-down of business in many sectors and imposing limitations on travel and the size and duration of group meetings. Many sectors are experiencing disruption to business operations and may feel further impacts related to delayed government reimbursement, volatility in investment returns, and reduced philanthropic support. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021.

The U.S. government has responded with several phases of relief legislation as a response to the COVID-19 outbreak. Legislation enacted into law on March 27, 2020, called the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), a statute to address the economic impact of the COVID-19 outbreak. The CARES Act, among other things, 1) authorizes emergency loans to distressed businesses by establishing, and providing funding for, forgivable bridge loans; 2) provides additional funding for grants and technical assistance; 3) delays due dates for employer payroll taxes and estimated tax payments for corporations; and 4) revises provisions of the IRC, including those related to losses, charitable deductions, and business interest.

CARES Act Provider Relief Stimulus Funds

The Association has received emergency federal grant funding under the CARES Act from the Provider Relief Fund (PRF) which are funds to support healthcare providers in responding to the COVID-19 outbreak.

The PRF is being administered by the U.S. Department of Health and Human Services. These funds are to be used for qualifying expenses and to cover lost revenue due to COVID-19. The PRF are considered conditional contributions and are recognized as revenue when qualifying expenditures or lost revenues have been incurred. The following table outlines the distributions received, period of availability and revenue recognized during the years ended June 30, 2022 and 2021.

<u>Distribution Period</u>	<u>Distribution Amount</u>	<u>Funds Available for Use Through</u>	<u>Revenue Recognized in 2022</u>	<u>Revenue Recognized in 2021</u>
Period 1 (4/10/2020 to 6/30/2020)	\$ 600,871	6/30/2021	\$ -	\$ 600,871

CARES Act Paycheck Protection Program

In April 2020, the Association received a loan from the U.S. Small Business Administration (SBA) under the CARES Act Paycheck Protection Program (PPP) in the amount of \$1,496,000. The loan is to be used for payroll and other allowable costs authorized in the PPP rules, and forgiveness of the loan balance is dependent upon compliance with this and other terms and conditions of the CARES Act. Funds used for unauthorized purposes are required to be repaid. The Association received notification of forgiveness from the SBA on June 25, 2021. The Association followed the conditional contribution model to account for the PPP loan and, accordingly, recorded the forgiveness of the loan as COVID-19 relief funding and other operating revenue in the consolidated statement of operations for the year ended June 30, 2021.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

American Rescue Plan Act

On March 11, 2021, the U.S. government enacted the American Rescue Plan Act (ARPA). ARPA, amongst other things, provided support for health and human services workforce development in response to COVID-19 and broader economic impacts of the pandemic. The Association received \$248,428 in grant funding under ARPA through the State of New Hampshire Home and Community Based Service fund during the year ended June 30, 2022 for the purpose of workforce investment. The Association incurred qualifying recruitment and retention expenses of \$53,478 as of June 30, 2022, which is recognized as COVID-19 relief funding and other operating revenue in the consolidated statement of operations. The unspent ARPA funds as of June 30, 2022 of \$194,950 is included in COVID-19 refundable advances and other deferred revenue on the consolidated balance sheet. The funds are available to use through December 31, 2022.

2. Availability and Liquidity of Financial Assets

As of June 30, 2022, the Association has working capital of \$2,335,366 and average days (based on normal expenditures) cash and liquid investments on hand of 27 which includes only cash and cash equivalents.

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses and capital acquisitions not financed with debt or restricted funds (unfunded capital expenditures), were as follows:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 1,298,118	\$ 2,485,863
Short-term investments	14,208	18,174
Patient accounts receivable, net	1,788,549	1,862,056
Other receivables	<u>428,903</u>	<u>343,852</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 3,529,778</u>	<u>\$ 4,709,945</u>

The Association has board designated long-term investments that could be made available for general expenditure upon Board approval. Since these investments are currently intended for long-term investments, they have not been included in the information above. The Association has other long-term investments and assets for restricted use, more fully described in Note 3, which are not available for general expenditure within the next year and are not reflected in the amount above.

The Association has a \$1,000,000 line of credit available to meet short-term needs, as disclosed in Note 5.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

3. Investments and Assets Limited as to Use

Investments and assets limited as to use, stated at fair value, are as follows:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 1,071,402	\$ 1,151,816
U.S. Government and corporate bonds	2,283,550	2,132,950
Marketable securities	7,307,967	8,726,603
Mutual funds	<u>2,126,428</u>	<u>2,420,618</u>
Total investments and assets limited as to use	<u>\$ 12,789,347</u>	<u>\$ 14,431,987</u>
	<u>2022</u>	<u>2021</u>
Investments without restrictions or designations	\$ 14,208	\$ 18,174
Assets limited as to use		
Board-designated for future use	12,057,909	13,496,906
Donor-restricted, time or purpose	217,704	350,833
Endowment investments - unappropriated spending	265,295	331,843
Donor-restricted, perpetual in nature	<u>234,231</u>	<u>234,231</u>
Total assets limited as to use	<u>12,775,139</u>	<u>14,413,813</u>
Total investments and assets limited as to use	<u>\$ 12,789,347</u>	<u>\$ 14,431,987</u>

Fair Value

FASB ASC Topic 820, *Fair Value Measurement*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The fair value hierarchy within FASB ASC Topic 820 distinguishes three levels of inputs that may be utilized when measuring fair value:

- Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.
- Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.
- Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

The fair values of all of the Association's investments, which are presented in the following table, are measured on a recurring basis using Level 1 inputs with the exception of corporate bonds which are valued based on quoted market prices of similar investments and categorized as level 2 investments.

	<u>Assets at Fair Value as of June 30, 2022</u>		
	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Cash and cash equivalents	\$ 1,071,402	\$ -	\$ 1,071,402
U.S. Government and corporate bonds	-	2,283,550	2,283,550
Equity securities	7,307,967	-	7,307,967
Mutual funds	<u>2,126,428</u>	<u>-</u>	<u>2,126,428</u>
Total	<u>\$ 10,505,797</u>	<u>\$ 2,283,550</u>	<u>\$ 12,789,347</u>

	<u>Assets at Fair Value as of June 30, 2021</u>		
	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Cash and cash equivalents	\$ 1,151,816	\$ -	\$ 1,151,816
U.S. Government and corporate bonds	-	2,132,950	2,132,950
Equity securities	8,726,603	-	8,726,603
Mutual funds	<u>2,420,618</u>	<u>-</u>	<u>2,420,618</u>
Total	<u>\$ 12,299,037</u>	<u>\$ 2,132,950</u>	<u>\$ 14,431,987</u>

Investment income and change in fair value for cash equivalents and investments consist of the following:

	<u>2022</u>	<u>2021</u>
Net assets without donor restrictions		
Investment income, net of fees	\$ 160,709	\$ 146,960
Change in fair value of investments	(1,867,525)	2,623,567
Restricted net assets		
Investment income	2,623	2,975
Change in fair value of investments	<u>(30,864)</u>	<u>54,480</u>
Total	<u>\$ (1,735,057)</u>	<u>\$ 2,827,982</u>

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

4. Property and Equipment

Property and equipment consist of the following:

	<u>2022</u>	<u>2021</u>
Land	\$ 515,786	\$ 489,311
Building and improvements	5,704,016	5,693,516
Furniture, fixtures, and equipment	3,379,278	3,422,332
Construction in progress	<u>27,757</u>	<u> </u>
Total cost	9,626,837	9,605,159
Less accumulated depreciation	<u>7,244,099</u>	<u>6,947,812</u>
Total property and equipment, net	<u>\$ 2,382,738</u>	<u>\$ 2,657,347</u>

5. Line of Credit

The Association has an unsecured \$1,000,000 line of credit payable on demand with a local bank with interest at 1% above the bank's base rate (5.75% at June 30, 2022). There was no outstanding balance at June 30, 2022 and 2021.

6. Net Assets with Donor Restrictions

Net assets with donor restrictions consists of the following:

	<u>2022</u>	<u>2021</u>
Time or purpose restrictions for:		
Haskell fund accumulated earnings - for office rent	\$ 264,104	\$ 313,372
Johnson Family fund accumulated earnings - for capital expenditures	4,714	7,750
Dementia program	-	26,480
Sewer line replacement	-	20,000
Transportation	-	72,785
Hospice accumulated earnings	958	3,934
Capital acquisition	10,365	10,525
Operations	(414)	627
Jones fund accumulated earnings - for equipment	(1,671)	2,529
Bednar fund accumulated earnings - for general purposes	(2,397)	3,631
Hospice memorial garden	112,374	125,227
Barbara Duckett scholarship	<u>94,966</u>	<u>95,816</u>
Total	<u>\$ 482,999</u>	<u>\$ 682,676</u>

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

Restrictions that are perpetual in nature for:		
Hospice	\$ 10,000	\$ 10,000
Operations	8,623	8,623
Johnson Family fund - for capital expenditures	10,202	10,202
Bednar endowment fund - income for general purposes	50,000	50,000
Haskell endowment fund - for office rent	120,570	120,570
Jones endowment fund - for equipment	34,836	34,836
	<u>234,231</u>	<u>234,231</u>
Total	\$ 234,231	\$ 234,231

7: Endowments

The Association has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Association classifies as a donor-restricted endowment (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent donor-restricted endowment gifts, and (c) accumulations to the donor-restricted endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Association in a manner consistent with the standard of prudence prescribed by UPMIFA.

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

- (1) The duration and preservation of the fund;
- (2) The purposes of the organization and the donor-restricted endowment fund;
- (3) General economic conditions;
- (4) The possible effect of inflation and deflation;
- (5) The expected total return from income and the appreciation of investments;
- (6) Other resources of the Association;
- (7) The investment policies of the Association;
- (8) The spending policy; and
- (9) Funds with deficiencies.

Return Objectives and Risk Parameters

The investment portfolio is managed to provide for the long-term support of the Association. Accordingly, these funds are managed with disciplined, longer-term investment objectives and strategies designed to meet cash flow and spending requirements. Management of the assets is designed to attain the maximum total return consistent with acceptable and agreed-upon levels of risk. The Association benchmarks its portfolio performance against a number of commonly used indices.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Association relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Association targets an asset allocation strategy wherein assets are diversified among several asset classes. The pursuit of maximizing total return is tempered by the need to minimize the volatility of returns and preserve capital. As such, the Association seeks broad diversification among assets having different characteristics with the intent to endure lower relative performance in strong markets in exchange for greater downside protection in weak markets.

Funds with Deficiencies

From time to time, the fair value of the assets associated with individual donor-restricted endowments may fall below the level of the donors' original gift(s). The Board's policy does not permit spending from underwater endowments. Any deficiencies are reported in net assets with donor restrictions. At June 30, 2022 donor endowment funds with a fair value of \$88,977 were below the donor's original gift or stipulated levels by \$4,482. At June 30, 2021, there were no such deficiencies.

Spending Policy

The Association has a spending policy of appropriating a distribution annually up to 7% of the endowment fund's average market value over the previous 36 months. Appropriations are determined and made on an annual basis at year-end.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

The following summarizes changes in endowment assets:

	Without Donor Restrictions	With Donor Restrictions		Total
		Purpose Restrictions	Perpetual in Nature	
Balance June 30, 2020	\$ 10,630,684	\$ 314,835	\$ 234,231	\$ 11,179,750
Investment income, net	140,168	2,975	-	143,143
Realized and unrealized gains on investments	2,623,654	54,480	-	2,678,134
Contributions	102,400	\$ -	\$ -	\$ 102,400
Net assets released from restrictions	-	(40,447)	-	(40,447)
Balance June 30, 2021	13,496,906	331,843	234,231	14,062,980
Investment income, net	158,714	2,623	-	161,337
Realized and unrealized loss on investments	(1,868,428)	(30,864)	-	(1,899,292)
Contributions	270,717	-	-	270,717
Net assets released from restrictions	-	(38,307)	-	(38,307)
Balance June 30, 2022	<u>\$ 12,057,909</u>	<u>\$ 265,295</u>	<u>\$ 234,231</u>	<u>\$ 12,557,435</u>

8. Net Patient Service Revenue

Net patient service revenue is as follows:

	2022	2021
Medicare	\$ 10,455,442	\$ 9,949,738
Medicaid	387,618	447,348
Other third-party payers	1,910,515	2,271,722
Private pay	264,764	181,151
Total	<u>\$ 13,018,339</u>	<u>\$ 12,849,959</u>

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs. The Association believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in net patient service revenue in the year that such amounts become known.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

The Association provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Association does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue.

The Association provided services in other health-related activities, primarily to indigent patients, at rates substantially below cost. For certain activities, services were provided without charge. The Association estimates the costs associated with providing the other health-related activities by applying Medicare cost report methodology to determine program costs less any net patient revenue generated by the program. The estimated costs incurred in these activities amounted to \$1,310,676 and \$442,134 for the years June 30, 2022 and 2021, respectively.

The Association is able to provide these services with a component of funds received through local community support and state grants. Local community support consists of contributions received directly from the public, United Way, municipal appropriations, and investment income earned from assets limited as to use. Federal and state grants consisted of monies received from the State of New Hampshire.

In assessing collectability, the Association has elected the portfolio approach. This portfolio approach is being used as the Association has similar contracts with similar classes of patients. The Association reasonably expects that the effect of applying a portfolio approach to a group of contracts would not differ materially from considering each contract separately. Management's judgment to group the contracts by portfolio is based on the payment behavior expected in each portfolio category. As a result, management believes aggregating contracts (which are at the patient level) by the particular payor or group of payors results in the recognition of revenue approximating that which would result from applying the analysis at the individual patient level.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

9. Functional Expenses

The Association provides various services to residents within its geographic location. Expenses related to providing these services are as follows:

	<u>2022</u>	<u>2021</u>
Program services		
Salaries and benefits	\$11,153,760	\$ 9,677,790
Program supplies	626,467	626,624
Travel	391,355	355,613
Contract services	1,010,901	1,105,855
Other operating expenses	1,066,802	995,528
Depreciation	<u>312,626</u>	<u>321,616</u>
Total program services	<u>14,561,911</u>	<u>13,083,026</u>
Administrative and general		
Salaries and benefits	1,797,324	1,702,232
Travel	93,373	81,515
Contract services	1,119,986	777,056
Other operating expenses	171,937	175,130
Depreciation	<u>50,386</u>	<u>56,578</u>
Total administrative and general	<u>3,233,006</u>	<u>2,792,511</u>
Total	<u>\$17,794,917</u>	<u>\$15,875,537</u>

Management's estimate of cost allocations at a functional level is based on Medicare cost report methodology.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

10. Commitments and Contingencies

Leases

Leases that do not meet the criteria for capitalization are classified as operating leases with related rental charges to operations as incurred. The Association's operating leases are for its office facilities with varying expiration dates.

The following is a schedule, by fiscal year, of future minimum lease payments under operating leases for office facilities as of June 30, 2022 that have initial or remaining lease terms in excess of one year:

2023	46,522
2024	<u>41,938</u>
Total	<u>\$ 88,460</u>

Rental expense amounted to \$69,302 in 2022 and \$65,715 in 2021.

Malpractice Insurance

The Association maintains medical malpractice insurance coverage on a claims-made basis. The Association is subject to complaints, claims, and litigation due to potential claims which arise in the normal course of business. U.S. GAAP requires the Association to accrue the ultimate cost of malpractice claims when the incident that gives rise to claim occurs, without consideration of insurance recoveries. Expected recoveries are presented as a separate asset. The Association has evaluated its exposure to losses arising from potential claims and determined no such accrual is necessary at June 30, 2022 and 2021. The Association intends to renew coverage on a claims-made basis and anticipates that such coverage will be available in future periods.

11. Retirement Plan

The Association sponsors a defined contribution plan. The retirement contributions by the Association amounted to \$154,133 in 2022 and \$147,868 in 2021.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

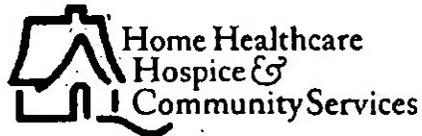
12. Concentration of Risk

The Association grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. Following is a summary of accounts receivable, by funding source:

	<u>2022</u>	<u>2021</u>
Medicare	65 %	53 %
Medicaid and other third-party payers	<u>35</u>	<u>47</u>
Total	<u><u>100 %</u></u>	<u><u>100 %</u></u>

13. Subsequent Events

For financial reporting purposes, subsequent events have been evaluated by management through December 13, 2022, which is the date the consolidated financial statements were available to be issued.



Know us before you need us...
HCS is more than you can imagine

Home Healthcare, Hospice and Community Services/VNA at HCS, Inc.

2022/2023 Board of Directors

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David Therrien

Vice Chair:

Virginia Jordan

Treasurer:

Eric Horne

Secretary:

Julie Green

Directors:

Michael Chelstowski
Mary Ann Davis
Julie Greenwood
Ann Heffernon
Donald Mazanowski, M.D.
William Pearson
Judy Sadoski
David Stinson
Julie Tewksbury
Andrew Tremblay, M.D.

Ex Officios:

Maura McQuecney, CEO
Dawn Michelizzi, CFO

312 Marlboro Street
PO Box 564
Keene, NH 03431
603-352-2253 • 800-541-4145

33 Arborway
Charlestown, NH 03603
603-828-3322

9 Vose Farm Road
PO Box 496
Peterborough, NH 03458
603-532-8353

Transportation at HCS

Key Personnel

April 2023

Name	Job Title	FTE	Salary	% Paid from this Contract	Amount Paid from this Contract
Charles Pratt	Transportation Manager	Yes	57,783	75%	\$43,337
Michael Galea	Senior Staff Accountant	Yes	65,000	10%	\$6,500

total \$122,783

\$49,837

CHARLES PRATT

SKILLS

Hands on, critical thinker with a proven track record of transforming underperforming businesses and teams as an effective leader, capable of working closely with diverse groups of people to achieve superior results in manufacturing operations. Experienced in multiple aspects of management and human resource responsibilities including vetting, interviewing and hiring of new employees as well as payroll management.

EXPERIENCE

Program Manager • Transportation Program, VNA at HCS • Keene, NH • September 2019 – Present
Responsible for the daily operations of agency transportation programs, including the City Express public transportation and paratransit services, Friendly Bus door to door service for seniors and Medical Express service. Responsible for adherence to all Department of Transportation regulation and reporting, program budgeting, and overseeing driver and dispatch staff. Attend community meetings and forums to coordinate with other transportation entities and the public related to transportation issues.

SUPERVISOR • CONTINENTAL CABLE • HINSDALE, NH • JANUARY 2019 – JUNE 2019

Responsible for On Time Delivery, Scheduling of Machines & Employees in the Assembly area & in the Machine shop. Accurate reporting & documentation of steps to ensure Quality Control measurements during each step of assembling order, to adhere to government regulations for defense systems. Providing department meetings as needed, and weekly Management reviews.

PLANT MANAGER • FORTRESS PACKAGING • FAIRFIELD, CA • OCTOBER 2016 – OCTOBER 2018

Instrumental in the start-up of a new production company. Managing the day to day operations, while instructing and monitoring safety quality and on time performance. Recorded 2 years without injury or returned sale while training an entirely new, unexperienced workforce to uphold a high level of standards in support of perfect production quality. Experience loading and unloading trucks as well as conducting facility tours with new potential accounts and performing routine, hands on maintenance of new equipment.

PLANT MANAGER • MULTICELL PACKAGING • KUTZTOWN PA 19530 • OCTOBER 2010 – MARCH 2015

Charged with changing the climate and culture of the facility. Developed and implemented strategies to transform poorly performing production facility into a profitable one. Reduced set-up times, worked closely with vendors to reduce inventory of raw materials, increasing profitability. Cross trained employees resulting in a greater flexibility in the workforce.

PLANT SUPERINTENDENT • INNERPAC NE • KEENE NH 03446 • SEPTEMBER 1997 – OCTOBER 2010

Responsible for the day to day operations of the manufacturing of the plant. Did scheduling of machinery, personnel and ordering of raw materials. Oversaw the staff, participated in daily meetings with the General Manager and customer service. Conducted weekly updates with floor personnel. Coordinated with shipping on incoming and outgoing shipments. Learned how to run and setup all machines.

EDUCATION

DIPLOMA • JUNE 1982 • KEENE HIGH SCHOOL

MICHAEL GALEA

SUMMARY

Highly skilled, senior level Corporate Accountant with extensive experience in large, complex organizations. Relied upon by senior management to ensure accuracy, best practices, and continuous improvement. Instrumental in key initiatives and projects to create, consolidate, streamline, test, and optimize processes, systems, and methods to assure quality, efficiency, and compliance.

General Accounting (GAAP)	Management Reporting	Process Improvement
Statutory Accounting (SAP)	Account Reconciliation	Streamlining / Consolidation
General Ledger	Cost Accounting	Coordination / Liaison
Financial Analysis	Internal Controls & Testing	Regulatory Compliance
Financial Reporting	Special Projects	Due Diligence

PROFESSIONAL EXPERIENCE

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, Keene, NH

Senior Staff Accountant, 2022 – Present

- Cash Management Reporting
- Generating Cost Center Financial Reports
- Grant Reporting to State Agencies for the Transportation and Healthy Starts Programs
- Assist with the Budget and Financial Audit
- Supporting the Payroll processing function

LIBERTY MUTUAL INSURANCE COMPANY

Senior Corporate Accountant, Boston HQ, MA, 2017 – 2021 (function outsourced/offshored)

Senior Divisional Accountant, Keene, NH, 2005 – 2017

Progressed from Divisional accounting to General Ledger accounting for the entire organization. Included general and statutory accounting for a large, multifaceted organization, financial analysis and reporting, period end close, internal controls, regulatory compliance, special projects, and ad hoc reporting. Served as trusted, go-to resource across the organization, including on multiple teams/initiatives and special projects.

- Created and analyzed Balance Sheet and Income Statement analytics by state, legal entity, and line of business.
- Reconciled and analyzed paid loss clearance accounts and resolved discrepancies.
- Performed quarterly variance analysis for account balances over \$500,000.
- Prepared and reviewed quarterly statutory loss schedules and footnotes.
- Ensured, reviewed, and documented completion of all statutory loss schedule sign-off packages.
- Applied key controls to financial close process for attestation, including loss interface tie-outs to General Ledger.
- Prepared pro forma financial statements for state license applications to the Legal Department.
- Completed detailed regulatory filings for state insurance departments.
- Completed Archer period control testing for Policy and Controls team thrice annually.
- Completed financial reporting requests for external auditors during annual reviews.

SMITHS MEDICAL, ASD, INC., Keene, NH

Manufacturer of medical devices, equipment, and supplies.

Financial Analyst, 2004 – 2005 (function relocated to Ohio post acquisition re-org)

- Reconciled and analyzed General Ledger accounts.
- Contributed to monthly consolidated financial reporting package.
- Analyzed Profit & Loss statement results.
- Prepared exhibits for corporate external auditors.

LIBERTY MUTUAL INSURANCE COMPANY
Senior Accountant, Weston, MA, 2003 – 2004

- Prepared monthly journal entries including DAC correction and amortization.
- Completed GAAP to STAT surplus roll-forward for Liberty Insurance Holdings, Inc.
- Reconciled the Liberty Staff Legal and Medical Bill Review accounts.
- Automated the Paid Loss Clearance reconciliation.
- Assisted with General Ledger special projects.

Cost Analyst, Keene, NH, 2002 – 2003

- Maintained Expense Processor Mill Chart of Values.
- Executed month-end job stream for cost allocations through post back to General Ledger.
- Analyzed month-end expense results.
- Reconciled all Cost and Budget Department General Ledger accounts.
- Researched monthly incurred roll-forward variances.

ANTHEM BLUE CROSS AND BLUE SHIELD, Manchester, NH
Senior Accountant, Anthem East, 2001- 2002 (re-org moved accounting to Maine)

- Prepared Statutory Financial Statements for Anthem Health Plans of NH, Inc.
- Completed GAAP to Statutory Reserve tie-out.
- Reviewed monthly GAAP Financial Statements.
- Analyzed monthly Balance Sheet variances.
- Monitored exposure reconciliations for fluctuations.

LIBERTY MUTUAL INSURANCE COMPANY, Keene, NH
Accountant II, 1994 – 2001
Accountant I, 1992 – 1994

- Produced monthly Income Statement Flash Report for senior management.
- Prepared quarterly and annual statutory financial statements, including all investment schedules.
- Reconciled internal view income statement to external view General Ledger.
- Managed monthly trial balance production process, coordinating efforts to ensure timely and accurate balance sheet reporting.
- Handled all fixed asset reporting including tax payments.
- Produced detailed filings for state regulatory reporting agencies.
- Redesigned the premium tax accrual system, reducing the premium tax accrual variance by 12%.
- Led testing phase of project to consolidate affiliated company financial reporting systems.
- Directed the creation of the Combined Annual Statement.

EDUCATION

B.S., Accounting, SOUTHERN NEW HAMPSHIRE UNIVERSITY, Manchester, NH
A.S., Accounting, STATE UNIVERSITY OF NEW YORK, Cobleskill, NY