STATE OF NEW HAMPSHIRE
DEPARTMENT OF CORRECTIONS
DIVISION OF ADMINISTRATION
P.O. BOX 1806
CONCORD, NH 03302-1806
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HELEN E. HANKS
COMMISSIONER

JONATHAN K. HANSON
DIRECTOR

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April 27, 2023

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

REQUESTED ACTION

Authorize the NH Department of Corrections (NHDOC) to enter into a **sole source** contract with Tri-County Community Action Program, Inc. (VC #177195-B007), 30 Exchange St, Berlin, NH 03570 in the amount of $19,728.00, for the provision of Guardianship Services effective upon Governor and Executive Council approval for the period beginning July 1, 2023 through June 30, 2026, with the option to renew for one additional period of up to three years, subject to Governor and Executive Council approval.
100% General Funds.

Funds are anticipated to be available in account, *Medical-Dental:* 02-46-46-465010-82340000-101-500729 for Fiscal Year(s) 2024, 2025, and 2026, upon the continued appropriation of funds in the future operating budget(s) with the authority to adjust encumbrances between fiscal years within the price limitation through the Budget Office, if needed and justified.

Tri-County Community Action Program

Account	Description	FY 2024	FY 2025	FY 2026	Total
02-46-46-465010-82340000-101-500729	Guardianship Services	$6,588.00	$6,570.00	$6,570.00	$19,728.00
Total Contract Amount					**$19,728.00**

EXPLANATION

The NHDOC is seeking to enter into a **sole source** contract with the Tri-County Community Action Program, Inc. (TCC) for the provision of guardianship and protective services. In March, 2018 RFP NHDOC 18-04-GFMED resulted with TCC as the only respondent to the solicitation for guardianship and protective services to the residents in the northern region. TCC is a single source agency in the Northern tier and has been providing Guardianship Services to the NHDOC since 1997.

Guardianship services are to safeguard the liberty and wellbeing of persons who because of functional limitations have suffered, are suffering, or are likely to suffer substantial harm due to an inability to provide for personal needs, food, clothing, shelter, healthcare, safety, or an inability to manage their property or financial affairs on their own.

Guardianship and protective services under this contract are to be provided to persons at risk of harm to person or estate whom the State of New Hampshire has responsibility to safeguard pursuant to RSA 21-H:8.

Respectfully Submitted,

Helen E. Hanks
Commissioner

Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name NH Department of Corrections		1.2 State Agency Address P.O. Box 1806 Concord, NH 03302	
1.3 Contractor Name Tri-County Community Action Program, Inc. (Tri-County CAP)		1.4 Contractor Address 30 Exchange Street Berlin, NH 03570	
1.5 Contractor Phone Number 603-752-7001 Ext. 200	1.6 Account Unit and Class 02-46-46-465010-82340000-101-500729	1.7 Completion Date June 30, 2026	1.8 Price Limitation $19,728.00
1.9 Contracting Officer for State Agency Paula L. Mattis		1.10 State Agency Telephone Number 603-271-5563	
1.11 Contractor Signature Date: 4/11/23		1.12 Name and Title of Contractor Signatory Jeanne Robillard Chief Executive Officer	
1.13 State Agency Signature Date: 4/26/2023		1.14 Name and Title of State Agency Signatory Helen E. Hanks, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)* By:		Director, On:	
1.16 Approval by the Attorney General (Form, Substance and Execution) *(if applicable)* By:		On: 5/9/2023	
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number:		G&C Meeting Date:	

Contractor Initials
Date 4/11/23

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed.

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 Notwithstanding any provision 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 Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

6.4. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with this Agreement and all rules, regulations and orders pertaining to the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

Contractor Initials
Date 4/15/23

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

8.2.1 give the Contractor 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) calendar days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) calendar days after giving the Contractor notice of termination;

8.2.2 give the Contractor 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 contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

10.1 As used in this Agreement, the word "Property" shall mean all data, 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, papers, and documents, all whether finished or unfinished.

10.2 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.

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

Contractor Initials
Date 4/15/23

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than $1,000,000 per occurrence and $2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all Property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the Property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A *("Workers' Compensation").*

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or any successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

17. 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 given in blocks 1.2 and 1.4, herein.

18. 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 Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

22. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

23. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

25. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

26. 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 with respect to the subject matter hereof.

Contractor Initials JL

Date 4/18/23

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This Agreement is between the State of New Hampshire, acting by and through the STATE OF NEW HAMPSHIRE, DEPARTMENT OF CORRECTIONS ("State" or "Department" or "NHDOC"), 105 Pleasant Street, Concord, NH 03301 and Tri-County Community Action Program, Inc., (VC #177195-B007) ("Contractor"), a New Hampshire Non-Profit Corporation, 30 Exchange Street, Berlin, NH 03570.

WHEREAS, the State and the Contractor have agreed for the Contractor to provide Guardianship Services for the NH Department of Corrections.

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Agreement and set forth herein, the parties hereto agree as follows:

EXHIBIT A

SPECIAL PROVISIONS

1. **Section 14. Insurance (P-37, v. 2/23/2023)**
"To modify the Form P-37, General Provisions, Section 14. Insurance, paragraph 14.3, by changing the second to last sentence of the clause to read: "Cancellation notice by the Insurer to the Certificate Holder will be delivered in accordance with the policy provisions."

EXHIBIT B

SCOPE OF SERVICES

1. **Purpose**
To provide Guardianship Services for individuals, herein after known as "persons," "residents/patients/non-adjudicated," or "wards," to safeguard the liberty and well-being of persons who, because of functional limitations, have suffered, are suffering, or are likely to suffer substantial harm due to an inability to provide for personal needs for health care, safety or an inability to manage their property or financial affairs. These individuals may be mentally ill, developmentally disabled, elderly and/or chronically ill. Guardianship services will be provided to persons at risk of harm or estate whom the State has a responsibility to safeguard pursuant to RSA-21-H:8, Department of Corrections. Guardianship Services shall be provided in any and all of the New Hampshire Probate Court jurisdictions and based on a cost per person per day rate and accepted from associations pursuant to Supreme Court approval.

2. **Terms of Contract**
This Contract is to be effective July 1, 2023 through June 30, 2026 with an option to renew for one additional period of up to 3-years, only after the approval of the Commissioner of the NH Department of Corrections and the Governor and Executive Council.

3. **Terms of Contract**
3.1. The Contractor shall provide Guardianship Services for the patient population that are under the Department's custodial care from the following facility listed in the table, below:

Table: B-1		
Northern Region – Northern NH Correctional Facility		
Northern NH Correctional Facility (NCF)	138 East Milan Road	Berlin, NH 03570

3.2. The requested services shall be provided by the Contractor to provide continued services to the residents/patients/non-adjudicated of the NH Department of Correction even in the event that their geographic location changes to an alternative facility of the Department.

4. Background

Not all residents/patients/non-adjudicated under the custody of the NH Department of Corrections have the ability to make informed decisions, therefore a public guardian may need to be appointed over the resident/patient only or may be over the resident/patient and estate. This is determined based upon the needs of the proposed ward, the request of the guardian, and a judgement of the court.

Although many of these residents/patients/non-adjudicated do not have an estate for a public guardian to manage financial assets, they do meet the incapacitated or indigent standards that requires the need of public guardian services. A growing number of residents/patients/non-adjudicated who need such services have no family willing or able to serve as guardians. Therefore, to help address this need, the NH Department of Corrections will require guardianship services to be available to the residents/patients/non-adjudicated represented by guardianship slots.

5. Current Guardian Slots

The current average number of guardianship slots needed for the NH Department of Corrections is two. The NH Department of Corrections anticipates the need to provide one additional guardianship slot for year one two and three of the original term of the contract and for year four, five and six of the optional renewal contract periods. This is based on the number of commitments estimated for the Sexually Violent Predator Act, effective January 1, 2007, and the increasing number of aging residents and patients with physical, mental, and behavioral issues.

6. Proposed Guardian Slots

It is expected that the NH Department of Corrections will require additional guardianship slots above the current status of two to compensate for longer sentences associated with RSA 135-E and our increasing chronically mentally ill and aging population.

FY 24 7/01/23-6/30/24	FY 25 7/01/24-6/30/25	FY 26 7/01/25-6/30/26	FY 27 7/01/26-6/30/27	FY 28 7/01/27-6/30/28	FY 29 7/01/28-6/30/29
Slots: 3	Slots: 3	Slots: 3	Slots: 3	Slots: 3	Slots: 3

7. Provision of Guardianship Services

7.1. The Contractor shall provide guardianship services to persons at risk of harm or estate whom the State has responsibility to safeguard pursuant to RSA 135-C:60, Guardianship, 171-A:10, Services for the Developmentally Disabled and 135-E, Involuntary Civil Commitment.

7.2. The Contractor shall provide guardianship services to include those actions that are necessary

to carry out the duties prescribed by RSA 464-A, Guardians and Conservators, and RSA 547-B, Public Guardianship and Protection Program, including appointments as guardian, co-guardian, conservator or temporary guardian of the person and/or estate of a ward.

7.3. The Contractor shall provide guardianship services to include sufficient numbers of staff to adequately carry out, for all residents/patients/non-adjudicated, all duties required by statute, letters of authority and the standards set forth in this Contract.

7.4. The Contractor shall not provide services to any resident/patient under any Contract that result from this Contract without prior written approval of the NH Department of Corrections.

7.5. The Contractor shall provide services to all residents/patients/non-adjudicated approved for services by the NH Department of Corrections. If guardianship services are assessed as inappropriate, referrals shall be made to the New Hampshire Disabilities Rights Center, Inc., New Hampshire Legal Assistance, or other attorneys so that an administrative appeal or other appropriate legal actions can be taken on behalf of the residents/patients/non-adjudicated. Referrals of persons for guardianship services from the Secure Psychiatric Unit and prison facilities shall be made through the NH Department of Corrections, which shall review each referral to ensure compliance with the principles contained in RSA 464-A.

7.6. Providing guardianship services to residents/patients/non-adjudicated, the Contractor shall adhere to the "*Code of Ethics for Guardians*" and the "*Guardianship Standards of Practice.*" Both documents are available through the National Guardianship Association, Inc. at www.guardianship.org (The Department acknowledges that the Standards on monthly visits with wards are guidelines and that quarterly or more frequent visits as required by individual circumstances is an acceptable practice).

7.7. In providing guardianship and protection services to persons, the Contractor shall seek the maximum degree of restrictive form of intervention consistent with the preservation of the civil rights and liberties of the person serviced and with legal responsibilities. The Contractor, with the assistance of the State, continually shall review and assess the status of all persons served and shall seek less restrictive forms of intervention where feasible and appropriated. In any actions brought in Probate Court to limit or otherwise reduce the scope of a guardianship over a person served, the State agrees that it is necessary to present the State's position on the action proposed.

7.8. The State recognizes that the Contractor has responsibilities as an independent decision-maker acting in a fiduciary capacity with respect to the persons to be served and the decisions to be made on behalf of such persons shall not be directed or influenced by the State by any action under this Agreement.

7.9. No "direct services" shall be provided to wards (RSA 547-B: 6 II). Direct services include psychotherapy, case management, transportation, financial aid, or other social services available through the Department or other governmental or nonprofit agencies.

7.10. Complaints received by the NH Department of Corrections in reference to the services provided under the Contract will be referred to the Contractor for investigation. Results will be provided to the Director of Medical & Forensic Services of the NH Department of Corrections in writing within thirty (30) days concerning the results of the investigation. A report of all written complaints filed against the Contractor shall explain how each such complaint was resolved.

8. **Provision of Guardianship Responsibilities**

The following is a general listing of functions to be provided by the Contractor for individuals so named by the Probate Court as wards of a Contractor. This listing and description are not intended to restate existing rules and regulations already in place, but rather its purpose is to clarify the relationship of the Contractor with respect to its wards who need and are receiving services in the Secure Psychiatric Unit and prison facilities. The functions that shall be performed include:

8.1. Making decisions regarding the placement of the individual ward, utilizing the standards of least restrictive environment and the best interests of the individual ward.

8.2. Ensuring that all legally necessary steps are taken to enable an individual ward to receive comprehensive evaluations and comprehensive treatment and services.

8.3. Advocating for and requesting appropriate services for the individual ward utilizing the individual service/treatment planning process following established NH Department of Corrections standards and law.

8.4. Being able to give or withhold consent to proposed medical care.

8.5. Being available to give or withhold consent, where such is legally necessary, for significant clinical or legal treatment or services.

8.6. Ensuring that ward's civil rights are protected within the context of the decision the guardian is making on behalf of a ward and refraining from unwarranted intrusion into the life of a ward.

8.7. Assuming responsibility for any and all other duties as are stated in RSA 464-A or as required by the Probate Court.

8.8. All the responsibilities referenced above are contingent upon the actual authority granted to each individual court order specifying the extent and scope of guardianship for each individual.

8.9. Each public guardian has an affirmative obligation to become as familiar as possible with his or her ward. Beyond the personal visits with a ward and other important and significant people in a ward's life, this obligation can also be met through close interaction with a ward's case manager/case counselor or other designated NH Department of Corrections personnel who share a responsibility for providing for the needs of the individual.

8.10. Accept all guardianship service cases referred by the NH Department of Corrections. The NH Department of Corrections shall make every attempt to obtain a Release of Information form from the proposed ward and share all information obtained about the client with the Contractor except where prohibited from doing so by law. To the extent possible, be involved in the screening process for guardianship and protection cases. If protection services are assessed as inappropriate, referrals will be made to the New Hampshire Disabilities Rights Center, Inc., New Hampshire Legal Assistance, or other attorneys so that and administrative appeal or other appropriate legal action can be taken on behalf of the individual ward.

8.11. Agrees to serve the current total persons receiving guardianship and protection services plus any new persons referred. While the NH Department of Corrections shall provide a Contractor letter of approval for each new case assigned, the Contractor may not bill for services until the Contractor is actually appointed as guardian by a Probate Court; and

8.12. In order to perform the stated Guardianship Responsibilities, above, guardians must be kept aware of the facts or circumstances which may impact upon decisions. In order to make informed decisions on behalf of their ward, the public guardians should, to the extent possible, continually maintain significant and appropriate contact with their ward so to assure that their efforts best reflect the personal preferences, value system and desires of the ward.

The guardians must seek out information so that they are fully aware of all risks and benefits of any proposed decision, as well as any alternative that may exist.

9. **Administrative Rules, Policies, Regulations and Policy and Procedure Directives**
Contractor shall comply with any applicable NH Department of Corrections Administrative Rules, Policies, Regulations and Policy and Procedure Directives (PPD's) to include but not limited to PPD 371 (formerly 5.08): *Staff Personal Property Permitted In and Restricted from Prison Facilities.* Additional information can be located as a separate link: http://www.nh.gov/nhdoc/business/rfp_bidding_tools.htm.

10. **Protected Health Information (PHI)**
Contractor shall safeguard any and all PHI according to the terms of the Health Information Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments.

In performing its obligations under the Contract, the Contractor may gain access to information of the patients, including confidential information or Patient Health Information (PHI). The Contractor shall not use information developed or obtained during the performance of, or acquired or developed by reason of the Contract, except as is directly connected to and necessary for the Contractor's performance under the Contract.

The Contractor agrees to maintain the confidentiality of and to protect from unauthorized use, disclosure, publication, reproduction, and all information of the patient that becomes available to the Contractor in connection with its performance under the Contract. In the event of unauthorized use of or disclosure of the patient's information, the Contractor shall immediately notify the NH Department of Corrections.

All financial, statistical, personnel and/or technical data supplied by NH Department of Corrections to the Contractor are confidential. The Contractor is required to use reasonable care to protect the confidentiality of such data. Any use, sale or offering of this data in any form by the Contractor, or any individual or entity in the Contractor's charge or employ, will be considered a violation of this Contract, and may result in contract termination. In addition, such conduct may be reported to the State Attorney General for possible criminal prosecution.

Contractor acknowledges that Correctional Institutions and other custodial facilities under HIPAA's Privacy Role, covered entities may disclose the protected health information (PHI) of a person to the correctional or other "custodial" facility that has him/her in lawful custody. Purposes include:

- Provision of healthcare to the individual;
- The health and safety of other people incarcerated;
- The health and safety of officers or other employees of the correctional institution, or persons involved in transporting people under departmental custody; or
- Other activities necessary to the "maintenance of safety, security, and good order" of such institutions.

Correctional facilities may use PHI for all the purposes for which it can be disclosed. Examples if:

- You present an immediate danger to yourself or others.
- You disclose information leading to a suspicion that a child, the elderly, or disabled is in danger of abuse or neglect. The appropriate agency must be notified.
- You disclose information relating to a threat to the security of the institution.
- Mental Health staff are presented with a court order.

An individual is no longer a person under Departmental custody when released on parole, probation, supervised release or otherwise is no longer in lawful custody.

11. **Prison Rape Elimination Act (PREA) of 2003**
Contractor shall comply with the Prison Rape Elimination Act (PREA) of 2003 (Federal Law 42 U.S.C.15601 et. seq.), with all applicable Federal PREA standards, and with all State policies and standards related to PREA for preventing, detecting, monitoring, investigating, and eradicating any form of sexual abuse within facilities/programs/offices owned, operated, or contracted. Contractor acknowledges that, in addition to self-monitoring requirements, the State will conduct compliance monitoring of PREA standards, which may require an outside independent audit. Additional information can be located as a separate link: http://www.nh.gov/nhdoc/business/rfp_bidding_tools.htm.

12. **Change of Ownership**
In the event that the Contractor should change ownership for any reason whatsoever, the NH Department of Corrections shall have the option of continuing under the Contract with the Contractor or its successors or assigns for the full remaining term of the Contract, continuing under the Contract with the Contractor or, its successors or, assigns for such period of time as determined necessary by the NH Department of Corrections, or terminating the Contract.

13. **Contractor Designated Liaison**
Contractor shall designate a representative to act as a liaison between the Contractor and the Department of Corrections for the duration of the Contract and any renewals thereof. The Contractor shall, within five (5) days after the award of the Contract: submit a written identification and notification to NH Department of Corrections of the name, title, address, telephone & fax number, of its organization affirming them as a duly authorized representative to whom all correspondence, official notices and requests related to the Contractor's performance under the Contract will be directed.

13.1. Any written notice to the Contractor shall be deemed sufficient when deposited in the U.S. mail, postage prepaid and addressed to the person designated by the Contractor under this paragraph.

13.2. The Contractor shall have the right to change or substitute the name of the individual described above as deemed necessary provided that any such change is not effective until the Commissioner of the NH Department of Corrections actually receives notice of this change.

13.3. Changes to the named Liaison by the Contractor must be made in writing and forwarded to NH Department of Corrections, Director of Medical and Forensic Services, or designee, P.O. Box 1806, Concord, NH 03302.

14. Contractor's Designated Responsibilities

Contractor's designated liaison shall be responsible for:

14.1. Representing the Contractor on all matters pertaining to the Contract and any renewals thereof. Such a representative shall be authorized and empowered to represent the Contractor regarding all aspects of the Contract and any renewals thereof.

14.2. Monitoring the Contractor's compliance with the terms of the Contract and any renewals thereof.

14.3. Receiving and responding to all inquiries and requests made by NH Department of Corrections in the time frames and format specified by NH Department of Corrections in the Contract and any renewals thereof; and

14.4. Meeting with representatives of NH Department of Corrections on a periodic or as-needed basis to resolve issues, which may arise.

15. NH Department of Corrections Liaison Responsibilities

NH Department of Corrections' Commissioner, or designee, shall act as liaison between the Contractor and the NH Department of Corrections for the duration of the Contract and any renewals thereof. The NH Department of Corrections reserves the right to change its representative, at its sole discretion, during the term of the Contract, and shall provide the Contractor with written notice of such change. The NH Department of Corrections representative shall be responsible for:

15.1. Representing the NH Department of Corrections on all matters pertaining to the Contract. The representative shall be authorized and empowered to represent the NH Department of Corrections regarding all aspects of the Contract, subject to the approval of the Governor and Executive Council of the State of New Hampshire, where needed.

15.2. Monitoring compliance with the terms of the Contract.

15.3. Responding to all inquiries and requests related to the Contract made by the Contractor, under the terms and in the timeframes specified by the Contract.

15.4. Meeting with the Contractor's representative on a periodic or as-needed basis and resolving issues, which arise.

15.5. Informing the Contractor of any discretionary action taken by the NH Department of Corrections pursuant to the provision of the Contract.

15.6. Director of Medical and Forensic Services or designee may order the Contractor to take specific actions the Department deems medically or administratively appropriate.

16. Data Analysis and Reporting

16.1. The Contractor shall provide quarterly reports to the Division of Medical and Forensic

16.2. Services, which includes but is not limited to, the total number of residents/patients/non-adjudicated receiving services, month, site, guardian and how many visits/interactions. This data will enable on-going analysis by the NH Department of Corrections of the most cost-effective options when considering guardianship services.

16.3. The Contractor shall provide a Sample Report that reflects the requirements in section 16.1., above.

16.4. The Contractor shall provide an accurate measure of cost per person per day expenditures for the guardianship program and provide this quarterly to the Director of Medical and Forensic Services.

16.5. A Final Report of advantages and disadvantages of how guardianship services are provided include any other items in the scope of work not covered in earlier reports. The Final Report is due thirty (30) days after the expiration date of the Contract.

16.6. Meetings shall be conducted with the NH Department of Corrections and held periodically, upon mutual agreement, during the Contract term to review the scope of work, discuss the cost analyses, explain reports, and answer questions.

16.7. All material developed or acquired by the Contractor, as a result of work under the Contact shall become the property of the State of New Hampshire. No material or reports prepared by the Contractor shall be released to the public without the prior written consent of the NH Department of Corrections.

16.8. Any reports and/or information requested by the NH Department of Corrections forwarded to NH Department of Corrections, Director of Medical and Forensic Services, or designee, P.O. Box 1806, Concord, NH 03302.

16.9. It is the intent of the NH Department of Corrections to work with the Contractor so that the Contractor can provide any reporting requirements that meets the Department's needs.

17. Performance Evaluation

NH Department of Corrections shall, at its sole discretion monitor and evaluate the Contractor's compliance with the Terms and Conditions and adherence to the Scope of Services of the Contract for the life of the Contract and any renewals thereof.

18. Performance Assessment

NH Department of Corrections shall, at its sole discretion:

18.1. Inform the Contractor of any dissatisfaction with the Contractor's performance and include requirements for corrective action.

18.2. Terminate the Contract as permitted by law, if the NH Department of Corrections determines that the Contractor:

18.2.1. Does not comply with the terms of the Contract.

18.2.2. Has lost or has been notified of intention to lose their certification/licensure/permits.

18.2.3. The Contractor shall fully coordinate the performance activities of the Contract with those of the NH Department of Corrections. As the work of the Contractor progresses, advice and information on matters covered by the Contract shall be made available by the Contractor to the NH Department of Corrections as requested by the Department throughout the effective period of the Contract.

19. Bankruptcy or Insolvency Proceeding Notification

19.1. Upon filing for any bankruptcy or insolvency proceeding by or against the Contractor, whether voluntary or involuntary, or upon the appointment of a receiver, trustee, or assignee for the benefit of creditors, the Contractor must notify the NH Department of Corrections immediately.

19.2. Upon learning of the actions herein identified, the NH Department of Corrections reserves the right at its sole discretion to either cancel the Contract in whole or in part or re-affirm the Contract in whole or in part.

20. Embodiment of the Contract

In the event of a conflict in language between the documents referenced below, the provisions and requirements set forth and/or referenced in the negotiated document noted in 20.1.1. and 20.1.2. shall govern. The NH Department of Corrections reserves the right to clarify any contractual relationship in writing with the concurrence of the Contractor, and such written clarification shall govern in case of conflict with the applicable requirements stated in the Form P-37 (v. 2/23/2023) and/or Exhibit A, B & C.

20.1. Order of Precedence:

20.1.1. NH Department of Corrections Contract Agreement Form P-37 (v. 2/23/2023); and

20.1.2. NH Department of Corrections Exhibit A, B & C.

21. Cancellation of Contract

NH Department of Corrections may cancel the Contract at any time for breach of contractual obligations by providing the Contractor with a written notice of such cancellation. Should the NH Department of Corrections exercise its right to cancel the Contract, the cancellation shall become effective on the date as specified in the Notice of Cancellation sent to the Contractor.

21.1. The NH Department of Corrections reserves that right to terminate the without penalty or recourse by giving the Contractor a written notice of such termination at least sixty (60) days prior to the effective termination date.

21.2. The NH Department of Corrections reserves the right to cancel this Contractor for the convenience of the State with no penalties by giving the Contractor sixty (60) days' notice of said cancellation.

22. Audit Requirement

Contractor agrees to comply with any recommendations arising from periodic audits on the performance of the Contract, providing that the recommendations do not require unreasonable hardship, which would normally affect the value of the Contract. In addition, give the Contractor prior notice of any on-site visit by the Department's Director of Medical & Forensic Services or its agent(s) to conduct an audit, and further notify the Contractor of any records witch the Director of Medical & Forensic Services or its agents may wish to review.

23. Notification

NH Department of Corrections shall be responsible for notifying the Contractor of any policy or procedural changes affecting the contracted services at least thirty (30) days before the implementation of such policy or procedure. The Contractor shall implement the changes on the date specified by the Department.

24. Information

24.1. In performing its obligations under the Contract, the Contractor may gain access to information of the residents/patients/non-adjudicated/non-adjudicated residents including confidential information. The Contractor shall not use information developed or obtained during the performance of, or acquired or developed by reason of the Contract, except as is directly connected to and necessary for the Contractor's performance under the Contract.

24.2. Contractor agrees to maintain the confidentiality of and to protect from unauthorized use, disclosure, publication, reproduction, and all information of the resident/patient/non-

adjudicated residents that becomes available to the Contractor in connection with its performance under the Contract.

24.3. In the event of unauthorized use or disclosure of the residents/patient/non-adjudicated resident information, the Contractor shall immediately notify the NH Department of Corrections.

24.4. All material developed or acquired by the Contractor, as a result of work under the Contract shall become the property of the State of New Hampshire. No material or reports prepared by the Contractor shall be released to the public without the prior written consent of NH Department of Corrections.

24.5. All financial, statistical, personnel and/or technical data supplied by NH Department of Corrections to the Contractor are confidential. The Contractor is required to use reasonable care to protect the confidentiality of such data. Any use, sale or offering of this data in any form by the Contractor, or any individual or entity in the Contractor's charge or employ, will be considered a violation of the contract, and may result in contract termination. In addition, such conduct may be reported to the State Attorney General for possible criminal prosecution.

25. Contractor Personnel

25.1. Contractor shall agree that employees of the Contractor shall perform all services required by the Contract. The Contractor shall guarantee that all personnel providing the services required by the Contract are qualified to perform their assigned tasks.

25.2. The Department shall be advised of and approve in writing at least ten (10) days in advance of such change, any permanent or temporary changes to or deletions the Contractor's management, supervisory, or key professional personnel, who directly impact the deliverables to be provided under the Contract.

26. Other Contractual Documents Required by the NH Department of Corrections

Form Number P-37 (version 2/23/2023); Certificate of Good Standing (COGS); Certificates of Authority/Vote (COA/COV); Certificate of Insurance (COI); Administrative Rules, Rules of Conduct, Confidentiality of Information Agreements; PREA Acknowledgement Form; Mission Statement, Recent Audit Financial Statements, Board of Directors/Trustees and Business Address and Telephone Numbers, List of Key Personnel, Resumes, and Annual Salary per Position, and ALT-W9 Registration shall be applicable for the requested contracted activities and, for the exception of the Certificate of Good Standing (COGS), are located as a separate link on the NH Department of Corrections website: http://www.nh.gov/nhdoc/business/rfp_bidding_tools.htm.

27. Special Notes

27.1.1. Notwithstanding the foregoing, or any provision of this Agreement to the contrary, in no event shall changes to facilities be allowed that modify the "Completion Date" or Price Limitation" of the Agreement.

27.1.2. Contractor shall provide, for the life of the Contract and any renewals thereof, the minimum General Liability coverage to be no less than $1,000,000.00 per each occurrence and $2,000,000.00 general aggregate.

27.1.3. Contractor shall name the State of New Hampshire as additionally insured for the life of the Contract and any renewals thereof.

27.1.4. Contractor shall provide, for the life of the Contract and any renewals thereof, proof of Workers' Compensation and Employers' Liability Insurance.

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EXHIBIT C

ESTIMATED BUDGET/METHOD OF PAYMENT

1. **Estimated Budget (Cost Proposal) – Northern Guardianship Services**

1.1. Estimated Budget Schedule, below, to be completed by the Contractor.

Service Period by FY	Contractor's Cost per Resident/Patient/non-adjudicated per Day*	Maximum Slots Provided by Contractor*	Total Per FY
FY 24**	$ 6.00	3	$ 6,588.00
FY 25	$ 6.00	3	$ 6,570.00
FY 26	$ 6.00	3	$ 6,570.00
FY 27	$ 6.00	3	$ 6,570.00
FY 28**	$ 6.00	3	$ 6,588.00
FY 29	$ 6.00	3	$ 6,570.00

NOTE: * The Contractor shall indicate the cost per day and number of slots they can provide annually.
** State Fiscal Year 24 & 28 are a leap year (366 days).

1.2. Original Contract Period Estimated Yearly Costs:

1.2.1. FY 2024** Total Cost, Year 1: $ 6,588.00

1.2.2. FY 2025 Total Cost, Year 2: $ 6,570.00

1.2.3. FY 2026 Total Cost, Year 3: $ 6,570.00

1.2.4. Estimated Total: Original Contract Period $19,728.00

1.3. Optional Renewal Contract Period Estimated Yearly Costs:

1.3.1. FY 2027 Total Cost. Year 4: $ 6,570.00

1.3.2. FY 2028** Total Cost. Year 5: $ 6,588.00

1.3.3. FY 2029 Total Cost, Year 6: $ 6,570.00

1.3.4. Estimated Total: Renewal Contract Period $19,728.00

2. **Method of Payment**

2.1. The monthly fee for service payment(s) owed to the Contractor shall be made in the following month in which services were performed and shall be based on the contracted cost per person per day rate. This cost per person per day rate will be extended through the date in which the client dies or is terminated from services.

2.2. The monthly fee (total due) for services performed shall be calculated as follows:

2.2.1. Multiplying the number of caseloads (wards) by the number of days served in a service month by the ward rate; or

2.2.2. Multiplying the ward rate by the number of days served in a service month for each listed resident/patient served.

2.3. The monthly statistical report shall document the number of residents/patients/non-adjudicated on the Contractor's caseload during the service month. The statistics shall specify the number of persons serviced by type of services, the names of cases added or closed during the month. Orders for new guardianship appointments shall be attached to the statistics as soon as they become available. Residents/patients/non-adjudicated added during the service month for which the prior approval has not been obtained, but for who the Contractor is seeking reimbursement, must be formally authorized to receive services before they are calculated into the authorized payment due for the service month. A brief explanation shall be provided for any client for whom services have been terminated.

2.4. The original invoice shall consist of the following parts:

2.4.1. Part One: Reimbursement, itemized by the following information:

- Organization name;
- Invoice date and number;
- Bill To address;
- Service month and contract period;
- Number of caseloads; and
- Total due.

2.4.2. Part Two: Statistical Information, itemized by the following information:

- Names of wards (residents/patients/non-adjudicated) who received services;
- Names of wards added during service month; and
- Names of wards removed from caseload.

2.5. Services are to be invoiced monthly commencing thirty (30) days after the start of service.

2.6. Invoices shall be sent to the NH Department of Corrections, Financial Services, P.O. Box 1806, Concord, NH 03302, or designee, for approval. The "Bill To" address on the invoice shall be NH Department of Corrections, Financial Services, P.O. Box 1806, Concord, NH 03302.

2.7. The NH Department of Corrections may adjust the payment amount identified on a Contractor's monthly invoice. The NH Department of Corrections shall suspend payment to an invoice if an invoice is not submitted in accordance with the instructions established by the NH Department of Corrections.

2.8. The Final Report as described in the Scope of Services, Exhibit B, Data Analysis and Reporting, shall accompany the final invoice of the contract period.

2.9. Reimbursement for services for persons who have not been screened by the Department will not be reimbursed under the Contract. In instances where guardianship appointments are made without approval granted from the Department, reimbursement for guardianship

services may be possible when satisfactory documentation can be presented that such circumstances occurred, and reasonable efforts were made to decline such appointments. Such documentation shall be included to an original invoice. If the documentation provided is satisfactory, the Department may make payments for appointments made without approval as long as wards are persons for whom the State has a responsibility to safeguard pursuant to RSA 21-H:8.

2.10. Payment shall be made to the name and address identified in the Contract as the "Contractor" unless: (a) the Contractor has authorized a different name and mailing address in writing or (b) authorized a different name and mailing address in an official State of New Hampshire Contractor Registration Application Form; or (c) unless a court of law specifies otherwise. The Contractor shall not invoice federal tax. The State's tax-exempt certificate number is 026000618.

2.11. For contracting purposes, the State's Fiscal Calendar Year starts on July 1st and ends on June 30th of the following year.

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Glossary of Terms

Various terms and abbreviations are used within the RFP that may not be familiar to all readers. This glossary term and acronym list is an attempt to help make reading these documents easier and more understandable.

Term	Acronym	Description/Definition
Alternate W-9 Form	ALT W-9	
Governor and Executive Council	G&C	
Health Insurance Portability and Accountability Act	HIPAA	
New Hampshire	NH	
NH Department of Corrections	NHDOC	
Northern NH Correctional Facility	NCF	
Policies, Procedures and Directives	PPD's	
Prison Rape Elimination Act	PREA	**Prison Rape Elimination Act of 2003 (PREA)** is the first United States federal law passed dealing with the sexual assault of prisoners.
Revised Statutes Annotated	RSA	Forms the codified laws of the state subordinate to the New Hampshire State Constitution.
State Fiscal Year	FY	
State of NH Long Form Contract	P-37	

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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 TRI-COUNTY COMMUNITY ACTION PROGRAM. INC. (TRI-COUNTY CAP) is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 18, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 63020

Certificate Number: 0006195524

IN TESTIMONY WHEREOF.

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 4th day of April A.D. 2023.

David M. Scanlan

Secretary of State

State of New Hampshire
Department of State
2020 ANNUAL REPORT

Filed
Date Filed: 7/31/2020
Effective Date: 7/31/2020
Business ID: 63020
William M. Gardner
Secretary of State

BUSINESS NAME:	TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. (TRI-COUNTY CAP)
BUSINESS TYPE:	Domestic Nonprofit Corporation
BUSINESS ID:	63020
STATE OF INCORPORATION:	New Hampshire

CURRENT PRINCIPAL OFFICE ADDRESS	CURRENT MAILING ADDRESS
30 EXCHANGE ST BERLIN, NH, 03570, USA	30 Exchange Street Berlin, NH, 03570, USA

PRINCIPAL PURPOSE(S)	
NAICS CODE	NAICS SUB CODE
OTHER / CHARITABLE ORGANIZATION	

OFFICER / DIRECTOR INFORMATION

NAME	BUSINESS ADDRESS	TITLE
Sandy Alonzo	30 Exchange St, Berlin, NH, 03570, USA	Chairman of the Board of Directors
Anne Barber	30 Exchange St, Berlin, NH, 03570, USA	Director
Michael Dewar	30 Exchange St, Berlin, NH, 03570, USA	Director
Karolina Brzosowska	30 Exchange St, Berlin, NH, 03570, USA	Director
Julie Davis	30 Exchange St, Berlin, NH, 03570, USA	Director
Linda Masimilla	30 Exchange St, Berlin, NH, 03598, USA	Director
Tricia Garrison	30 Exchange St, Berlin, NH, 03570, USA	Director
Richard Mcleod	30 Exchange St, Berlin, NH, 03570, USA	Director
Jeanne L Robillard	30 Exchange St, Berlin, NH, 03570, USA	Chief Executive Officer
Randall S Pilotte	30 Exchange St, Berlin, NH, 03570, USA	Chief Financial Officer

I, the undersigned, do hereby certify that the statements on this report are true to the best of my information, knowledge and belief.

Title: Chief Financial Officer
Business Name: Tri-County CAP, Inc.
Signature: Randall Pilotte
Name of Signer: Randall Pilotte
Title of Signer: Chief Financial Officer

Certificate of Authority # 1 *(Corporation of LLC- Non-specific, open-ended)*

Corporate Resolution

I, Sandy Alonzo (Name), hereby certify that I am duly elected ~~Clerk/Secretary~~ Board Chair of Tri-County Community Action Program, Inc. (Name of Corporation or LLC). I hereby certify 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 (Month) 31 (Day), 20 22 (Year) at which a quorum of the Directors/shareholders were present and voting.

VOTED: That Jeanne Robillard, CEO (Name and Title) (may list more than one person) is duly authorized to enter into contracts or agreements on behalf of Tri-County Community Action Program, Inc. (Name of Corporation or LLC) with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any documents which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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 to which this certificate is attached. 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: 4/18/2023

ATTEST: Sandy Alonzo (Name and Title)

Sandy Alonzo

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

12FY22 Board Resolution: Resolution of the Corporation

Authority to Sign

The Board of Directors of Tri County Community Action Program, Inc. (the "Corporation") takes the following action.

Resolved,

That the Tri-County Community Action Program, Inc. Chief Executive Officer (CEO) Jeanne L. Robillard, or the Chief Financial Officer (CFO) Randall S. Pilotte acting as a designee of the CEO, are hereby authorized on behalf of this Corporation to enter into contracts with the Federal Government, State of New Hampshire, and any other parties as deemed necessary and to execute any and all documents, agreements and other instruments and amendments, revisions or modifications thereto, as may be deemed necessary, desirable or appropriate for the corporation; this authorization being enforced and effective until June 30th, 2023.

Attest, the resolution adopted therein was duly authorized by the Board of Directors on May 31st, 2022.

DocuSigned by:
By: Sandy Alonzo
510A7EEF1E80405...
Name: Sandy Alonzo
Title: Board Chair

DocuSigned by:
By: George Sykes
4BEA1224...
Name: George Sykes
Title: Treasurer

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 01/03/2023

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

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

PRODUCER	CONTACT NAME: Susan Sullivan		
FIAI/Cross Insurance	PHONE (A/C, No, Ext): (603) 669-3218	FAX (A/C, No): (603) 645-4331	
1100 Elm Street	E-MAIL ADDRESS: manch.certs@crossagency.com		
	INSURER(S) AFFORDING COVERAGE		NAIC #
Manchester NH 03101	INSURER A: Philadelphia Indemnity Ins Co		18058
INSURED	INSURER B: Granite State Health Care and Human Services Self-		
Tri-County Community Action Program, Inc	INSURER C:		
30 Exchange Street	INSURER D:		
	INSURER E:		
Berlin NH 03570	INSURER F:		

COVERAGES CERTIFICATE NUMBER: 22-23 All Lines 23-24 WC REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC ☐ OTHER:			PHPK2433324	07/01/2022	07/01/2023	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Professional Liability	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 3,000,000 $ 3,000,000 $ 1,000,000
A	AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ NON-OWNED AUTOS ONLY			PHPK2433331	07/01/2022	07/01/2023	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
A	☐ UMBRELLA LIAB ☒ OCCUR ☒ EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☒ RETENTION $ 10,000			PHUB821555	07/01/2022	07/01/2023	EACH OCCURRENCE AGGREGATE	$ 2,000,000 $ 2,000,000 $
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: N If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		HCHS20220000058 (3a.) NH	01/01/2023	01/01/2024	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000

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

[Job #: Job Type: NH Department of Corrections]
State of New Hampshire, NH Department of Corrections, is included as additional insured with respects to CGL as required by written contract with named insured.

CERTIFICATE HOLDER

State of New Hampshire
NH Department of Corrections
PO Box 1806
Concord NH 03302-1806

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

NH DEPARTMENT OF CORRECTIONS

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) Definitions

a. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.

b. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.

c. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.

d. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191.

e. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 164.501 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).

f. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

g. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 164.501, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

h. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.501.

i. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.

j. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.

k. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time.

(2) Use and Disclosure of Protected Health Information

a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, the Business Associate shall not, and shall ensure that its directors, officers, employees and agents, do not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

b. Business Associate may use or disclose PHI:

(i) for the proper management and administration of the Business Associate;
(ii) as required by law, pursuant to the terms set forth in paragraph d. below; or
(iii) for data aggregation purposes for the health care operations of Covered Entity.

c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to immediately notify Business Associate of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.

d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions on the uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate

a. Business Associate shall report to the designated Privacy Officer of Covered Entity, in writing, any use or disclosure of PHI in violation of the Agreement, including any security incident involving Covered Entity data, of which it becomes aware, within two (2) business days of becoming aware of such unauthorized use or disclosure or security incident.

b. Business Associate shall use administrative, physical and technical safeguards that reasonably and appropriately protect the confidentiality, integrity and availability of protected health information, in electronic or any other form, that it creates, receives, maintains or transmits under this Agreement, in accordance with the Privacy and Security Rules, to prevent the use or disclosure of PHI other than as permitted by the Agreement.

c. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.

d. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section (3)b and (3)k herein. The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be

receiving PHI pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard provision #13 of this Agreement for the purpose of use and disclosure of protected health information.

e. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.

f. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.

g. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.

h. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.

i. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.

j. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.

k. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.

b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.

c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to standard provision #10 of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, as amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.

b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.

c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.

d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA and the Privacy and Security Rule.

e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.

f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section 3 k, the defense and indemnification provisions of section 3.d and standard contract provision #13, shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT BUSINESS ASSOCIATE AGREEMENT.

NH Department of Corrections	Tri-County Community Action Plan
State of New Hampshire Agency Name	Contractor Name
Signature of Authorized Representative	Contractor Representative Signature
Helen E. Hanks	Jeanne Robillard
Authorized DOC Representative Name	Authorized Contractor Representative Name
Commissioner	CEO
Authorized DOC Representative Title	Authorized Contractor Representative Title
4/25/2023	4/18/23
Date	Date

Cor 307 Items Considered Contraband. Contraband shall consist of:

a) Any substance or item whose possession is unlawful for the person or the general public possessing it including but not limited to:
   (1) narcotics
   (2) controlled drugs or
   (3) automatic or concealed weapons possessed by those not licensed to have them.

b) Any firearm, simulated firearm, or device designed to propel or guide a projectile against a person, animal or target.

c) Any bullets, cartridges, projectiles or similar items designed to be projected against a person, animal or target.

d) Any explosive device, bomb, grenade, dynamite or dynamite cap or detonating device including primers, primer cord, explosive powder or similar items or simulations of these items.

e) Any drug item, whether medically prescribed or not, in excess of a one day supply or in such quantities that a person would suffer intoxication or illness if the entire available quantity were consumed alone or in combination with other available substances.

f) Any intoxicating beverage.

g) Sums of money or negotiable instruments in excess of $100.00.

h) Lock-picking kits or tools or instruments on picking locks, making keys or obtaining surreptitious entry or exit.

i) The following types of items in the possession of an individual who is not in a vehicle, but shall not be contraband stored in a secured vehicle:
   (1) knives and knife-like weapons, clubs and club-like weapons,
   (2) tobacco, alcohol, drugs including prescription drugs unless prior approval is granted in writing by the facility Warden/designee, or Director/designee,
   (3) maps of the prison vicinity or sketches or drawings or pictorial representations of the facilities, its grounds or its vicinity,
   (4) pornography or pictures of visitors or prospective visitors undressed,
   (5) radios capable of monitoring or transmitting on the police band in the possession of other than law enforcement officials,
   (6) identification documents, licenses and credentials not in the possession of the person to whom properly issued,
   (7) ropes, saws, grappling hooks, fishing line, masks, artificial beards or mustaches, cutting wheels or string rope or line impregnated with cutting material or similar items to facilitate escapes,
   (8) balloons, condoms, false-bottomed containers or other containers which could facilitate transfer of contraband.

COR 307.02 Contraband on prison grounds is prohibited. The possession, transport, introduction, use, sale or storage of contraband on the prison grounds without prior approval of the commissioner of corrections or his designee is prohibited under the provision of RSA 622:24 and RSA 622:25.

COR 307.03 Searches and Inspections Authorized.

a) Any person or property on state prison grounds shall be subject to search to discover contraband...
Travel onto prison grounds shall constitute implied consent to search for contraband. In such cases where implied consent exists, the visitor will be given a choice of either consenting to the search or immediately leaving the prison grounds. Nothing in this rule however, prevents non-consensual searches in situations where probable cause exists to believe that the visitor is or had attempted to introduce contraband into the prison pursuant to the law of New Hampshire concerning search, seizure and arrest.

b) All motor vehicles parked on prison grounds shall be locked and have the keys removed. Custodial personnel shall check to insure that vehicles are locked and shall visually inspect the plain view interior of the vehicles. Vehicles discovered unlocked shall be searched to insure that no contraband is present. Contraband discovered during searches shall be confiscated for evidence, as shall contraband discovered during plain view inspections.

c) All persons entering the facilities to visit with residents or staff, or to perform services at the facilities or to tour the facilities shall be subject to having their persons checked. All items and clothing carried into the institution shall be searched for contraband.

Jeanne Robillard, CEO — Signature — 4/18/23

Name — Date

NH DEPARTMENT OF CORRECTIONS

RULES OF CONDUCT FOR PERSONS PROVIDING CONTRACT SERVICES

1. Engaging in any of the following activities with persons under departmental control is strictly prohibited:
    a. Any contact, including correspondence, other than the performance of your services for which you have been contracted.
    b. Giving or selling of anything
    c. Accepting or buying anything

2. Any person providing contract services who is found to be under the influence of intoxicants or drugs will be removed from facility grounds and barred from future entry to NH Department of Corrections property.

3. Possession of any item considered to be contraband as defined in the New Hampshire code of Administrative Rules, Part COR 307 is a violation of the rules and the laws of the State of New Hampshire and may result in legal action under RSA 622:24 or other statutes.

4. In the event of any emergency situation, i.e., fire, disturbance, etc., you will follow the instructions of the escorting staff or report immediately to the closest available staff.

5. All rules, regulations and policies of the NH Department of Corrections are designed for the safety of the staff, visitors and residents, the security of the facility and an orderly flow of necessary movement and activities. If unsure of any policy and procedure, ask for immediate assistance from a staff member.

6. Harassment and discrimination directed toward anyone based on sex, race, creed, color, national origin or age are illegal under federal and state laws and will not be tolerated in the work place. Maintenance of a discriminatory work environment is also prohibited. Everyone has a duty to observe the law and will be subject to removal for failing to do so.

7. During the performance of your services you are responsible to the facility administrator, and by your signature below, agree to abide by all the rules, regulations, policies and procedures of the NH Department of Corrections and the State of New Hampshire.

8. In lieu of Contracted staff participating in the Corrections Academy, the Vendor through the Commissioner or his designees will establish a training/orientation facilitated by the Vendor to supplement this requirement and appropriate orient Vendor staff to the rules, regulations, policies and procedures of the Department of Corrections and the State of New Hampshire.

Jeanne Robillard, CEO		4/18/23
Name	Signature	Date

NH DEPARTMENT OF CORRECTIONS
CONFIDENTIALITY OF INFORMATION AGREEMENT

I understand and agree that all employed by the organization/agency I represent must abide by all rules, regulations and laws of the State of New Hampshire and the NH Department of Corrections that relate to the confidentiality of records and all other privileged information.

I further agree that all employed by or subcontracted through the organization I represent are not to discuss any confidential or privileged information with family, friends or any persons not professionally involved with the NH Department of Corrections. If inmates or residents of the NH Department of corrections, or, anyone outside of the NH Department of Corrections' employ approaches any of the organization's employees or subcontractors and requests information, the staff/employees of the organization I represent will immediately contact their supervisor, notify the NH Department of Corrections, and file an incident report or statement report with the appropriate NH Department of Corrections representative.

Any violation of the above may result in immediate termination of any and all contractual obligations.

Jeanne Robillard, CEO		4/18/23
Name	Signature	Date

STATE OF NEW HAMPSHIRE
DEPARTMENT OF CORRECTIONS
DIVISION OF ADMINISTRATION
P.O. BOX 1806
CONCORD, NH 03302-1806
603-271-5610 FAX: 888-908-6609
TDD ACCESS: 1-800-735-2964
www.nh.gov/nhdoc

HELEN E. HANKS
COMMISSIONER

JONATHAN K. HANSON
DIRECTOR

PRISON RAPE ELIMINATION ACT

ACKNOWLEDGEMENT FORM

The Prison Rape Elimination Act (PREA) of 2003 (with Final Rule August 2012) is a federal law established to address the elimination and prevention of sexual assault and sexual harassment within correctional systems and detention facilities. This Act applies to all correctional facilities, including prisons, jails, juvenile facilities and community corrections residential facilities. PREA incidents involve the following conduct:

- Resident-on-resident sexual assault
- Resident-on-resident abusive sexual contact
- Staff sexual misconduct
- Staff sexual harassment, assault of a resident

The act aimed to curb prison rape through a "zero-tolerance" policy, as well as through research and information gathering. The NH Department of Corrections has zero tolerance relating to the sexual assault/rape of offenders and recognizes these offenders as crime victims. Due to this recognition and adherence to the federal Prison Rape Elimination Act (PREA) of 2003, the NH Department of Corrections extends the "zero tolerance" to the following:

- Contractor/subcontractor misconduct
- Contractor/subcontractor harassment, assault of a resident

As a Contractor and/or Subcontractor of the NH Department of Corrections, I acknowledge that I have been provided information on the Prison Rape Elimination Act of 2003 Public Law 108–79—Sept. 4, 2003 and have been informed that as a Contractor and/or Subcontractor of the NH Department of Corrections, sexual conduct between Contractor and/or Subcontractor and offenders is prohibited. Sexual harassment or sexual misconduct involving an offender can be a violation of NH RSA 632-A:2, 632-A:3 and 632-A:4, Chapter 632-A: Sexual Assault and Related Offenses, and result in criminal prosecution.

As a Contractor and/or Subcontractor of the NH Department of Corrections, I understand that I shall inform all employees of the Contractor and/or Subcontractor to adhere to all policies concerning PREA, RSA 632-A:2, RSA 632-A:3, RSA 632-A:4 and departmental policies including NHDOC Administrative Rules, Conduct and Confidentiality Information regarding my conduct, reporting of incidents and treatment of those under the supervision of the NH Department of Corrections. (Ref. RSA Chapter 632-A, and Administrative Rules, Rules of Conduct for Persons Providing Contract Services, Confidentiality of Information Agreement).

Name (print): Jeanne Robillard **Date:** 4/18/23
(Name of Contract Signatory)

Signature: _____
(Signature of Contract Signatory)

Tri-County Community Action Program

34 Jefferson Road
Whitefield, NH 03598
603-837-2613

Mission Statement

Mission:

Tri-County CAP is dedicated to improving the lives and well-being of New Hampshire's people and communities. We provide opportunities and support for people to learn and grow in self-sufficiency and to get involved in helping their neighbors and improving the conditions in their communities.

Tri-County Community Action Program

34 Jefferson Road
Whitefield, NH 03598
603-837-2613

Board of Directors

Officers

Sandy Alonzo, Board Chair, Board of Directors

Brian Hoffman, Member, Board of Directors

Fay Pierce, Member, Board of Directors

Charles Monaghan, Member, AVH Board of Directors

Linda Massimilla-State Representative, Member, Board of Directors

Richard McLeod, Member, Board of Directors

George Sykes, Board Treasurer, Board of Directors

Ruth Heintz, Member, Board of Directors

Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

AND AFFILIATE

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021
AND
INDEPENDENT AUDITORS' REPORTS AND
REPORTS ON COMPLIANCE AND
INTERNAL CONTROL

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

TABLE OF CONTENTS

Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
WOLFEBORO • NORTH CONWAY
DOVER • CONCORD
STRATHAM

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Tri-County Community Action Program, Inc. and Affiliate

Report on Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Tri-County Community Action Program, Inc. and Affiliate (New Hampshire nonprofit organizations), which comprise the consolidated statements of financial position as of June 30, 2022 and 2021, the related consolidated statements of functional expenses, and cash flows for the years then ended, the related statement of activities for the year ended June 30, 2022, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Tri-County Community Action Program, Inc. and Affiliate as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Tri-County Community Action Program, 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.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Tri-County Community Action Program, 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 Tri-County Community Action Program, 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.

Report on Summarized Comparative Information

We have previously audited Tri-County Community Action Program, Inc. and Affiliates' 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 19, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government* Auditing Standards, we have also issued our report dated November 15, 2022, on our consideration of Tri-County Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tri-County Community Action Program, Inc.'s internal control over financial reporting and compliance.

Leone McDonnell & Roberts
Professional Association

North Conway, New Hampshire
November 15, 2022

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021

ASSETS

	2022	2021
CURRENT ASSETS		
Cash and cash equivalents	$ 3,827,664	$ 3,237,032
Restricted cash, Guardianship Services Program	977,227	1,317,839
Accounts receivable	1,807,274	1,617,249
Pledges receivable	169,196	216,423
Inventories	59,759	52,985
Prepaid expenses	138,811	53,594
Total current assets	6,979,931	6,495,122
PROPERTY		
Property and equipment	12,794,151	12,917,935
Less accumulated depreciation	(6,088,609)	(5,850,185)
Property, net	6,705,542	7,067,750
OTHER ASSETS		
Restricted cash	410,431	439,822
TOTAL ASSETS	$ 14,095,904	$ 14,002,694

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Current portion of long term debt	$ 134,452	$ 129,155
Accounts payable	262,473	4,303
Accrued compensated absences	228,342	233,907
Accrued salaries	81,707	383,435
Accrued expenses	117,415	266,595
Refundable advances	446,208	324,140
Other liabilities	1,085,406	1,400,645
Total current liabilities	2,356,003	2,742,180
LONG TERM DEBT		
Long term debt, net of current portion	4,442,866	4,577,505
Total liabilities	6,798,869	7,319,685
NET ASSETS		
Without donor restrictions	7,037,337	6,199,624
With donor restrictions	259,698	483,385
Total net assets	7,297,035	6,683,009
TOTAL LIABILITIES AND NET ASSETS	$ 14,095,904	$ 14,002,694

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Without Donor Restrictions	With Donor Restrictions	2022 Total	2021 Total
REVENUES AND OTHER SUPPORT				
Grants and contracts	$ 32,657,364	$ 361,664	$ 33,019,028	$ 18,711,410
Program funding	1,178,528	-	1,178,528	1,177,937
Utility programs	1,862,325	-	1,862,325	2,659,293
In-kind contributions	228,341	-	228,341	364,580
Contributions	140,578	-	140,578	462,340
Fundraising	8,616	-	8,616	1,802
Rental income	797,436	-	797,436	684,169
Interest income	484	-	484	888
Gain (loss) on disposal of property	8,874	-	8,874	(27,288)
Other revenue	4,789	-	4,789	13,364
Total revenues and other support	36,887,335	361,664	37,248,999	24,048,495
NET ASSETS RELEASED FROM RESTRICTIONS	585,351	(585,351)	-	-
Total revenues, other support, and net assets released from restrictions	37,472,686	(223,687)	37,248,999	24,048,495
FUNCTIONAL EXPENSES				
Program Services:				
Agency Fund	1,453,842	-	1,453,842	1,017,860
Head Start	2,792,837	-	2,792,837	2,856,419
Guardianship	658,956	-	658,956	760,053
Transportation	892,112	-	892,112	870,078
Volunteer	62,053	-	62,053	96,817
Workforce Development	-	-	-	40,175
Carroll County Dental	673,708	-	673,708	669,641
Support Center	-	-	-	356,359
Homeless	17,630,850	-	17,630,850	4,760,909
Energy and Community Development	9,978,945	-	9,978,945	8,541,527
Elder	1,095,578	-	1,095,578	1,192,453
Housing Services	248,736	-	248,736	192,010
Total program services	35,487,617	-	35,487,617	21,354,301
Supporting Activities:				
General and administrative	1,146,090	-	1,146,090	1,172,988
Fundraising	1,266	-	1,266	-
Total supporting activities	1,147,356	-	1,147,356	1,172,988
Total functional expenses	36,634,973	-	36,634,973	22,527,289
CHANGE IN NET ASSETS	837,713	(223,687)	614,026	1,521,206
NET ASSETS, BEGINNING OF YEAR	6,199,624	483,385	6,683,009	5,161,803
NET ASSETS, END OF YEAR	$ 7,037,337	$ 259,698	$ 7,297,035	$ 6,683,009

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

	Agency Fund	Head Start	Guardianship	Transportation	Volunteer	Carr
Direct Expenses						
Payroll	$ 491,447	$ 1,591,962	$ 460,242	$ 447,910	$ 42,414	$
Payroll taxes and benefits	112,083	425,086	103,479	79,984	8,955	
Assistance to clients	-	-	-	89,597	-	
Consumable supplies	8,143	167,505	8,474	7,296	445	
Space costs and rentals	4,434	194,445	44,378	16,638	5,481	
Depreciation expense	168,801	50,198	500	108,348	-	
In-kind expended	-	117,498	-	-	-	
Consultants and contractors	94,310	2,132	5,635	13,178	-	
Utilities	191,020	28,064	21,922	16,187	1,597	
Travel and meetings	9,147	56,464	5,892	27,591	-	
Other direct program costs	67,883	52,568	(8,580)	3,699	2,598	
Fiscal and administrative	91	294	8,928	622	75	
Building and grounds maintenance	135,694	64,895	-	2,111	-	
Interest expense	94,838	66	1,031	66	-	
Vehicle expense	5,557	-	-	69,672	-	
Insurance	48,467	6,338	579	2,627	488	
Maintenance of equipment and rental	8,601	35,322	6,441	6,486	-	
Fixed fees	13,326	-	35	100	-	
Total Direct Expenses	1,453,842	2,792,837	658,956	892,112	62,053	
Indirect Expenses						
Indirect costs	144,922	273,225	70,128	75,578	6,193	
Total Direct & Indirect expenses	$ 1,598,764	$ 3,066,062	$ 729,084	$ 987,690	$ 68,246	$

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

	Agency Fund	Head Start	Guardianship	Transportation	Volunteer	Workforce Development	Carro D
Direct Expenses							
Payroll	$ 420,622	$ 1,590,671	$ 518,354	$ 427,492	$ 53,155	$ 14,240	$
Payroll taxes and benefits	114,664	458,854	141,579	86,552	14,246	5,288	
Assistance to clients	31,899	-	-	79,632	-	10,650	
Consumable supplies	15,065	224,233	9,885	12,788	6,717	53	
Space costs and rentals	4,975	195,497	42,625	15,783	4,664	8,708	
Depreciation expense	160,408	55,544	-	69,021	-	-	
In-kind expended	-	123,709	-	29,663	-	-	
Consultants and contractors	-	6,937	1,370	-	-	-	
Utilities	135,721	25,781	20,811	14,346	1,535	1,123	
Travel and meetings	1,369	56,943	2,929	22,740	162	113	
Other direct program costs	(38,110)	37,061	1,610	20,399	2,046	-	
Fiscal and administrative	1,721	1,005	10,788	882	1,047	-	
Building and grounds maintenance	107,973	21,907	130	7,907	72	-	
Interest expense	96,971	16	449	4	-	-	
Vehicle expense	2,156	-	-	73,585	-	-	
Insurance	49,960	7,079	506	2,296	-	-	
Maintenance of equipment and rental	(56,923)	51,182	9,017	6,988	13,173	-	
Fixed fees	(30,611)	-	-	-	-	-	
Total Direct Expenses	1,017,860	2,856,419	760,053	870,078	96,817	40,175	
Indirect Expenses							
Indirect costs	130,691	292,769	83,180	78,104	9,042	2,961	
Total Direct & Indirect expenses	$ 1,148,551	$ 3,149,188	$ 843,233	$ 948,182	$ 105,859	$ 43,136	$

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 614,026	$ 1,521,206
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	520,221	450,040
Loss (gain) on disposal of property	(8,874)	27,288
Decrease (increase) in assets:		
Accounts receivable	(190,025)	(294,397)
Pledges receivable	47,227	90,594
Inventories	(6,774)	49,445
Prepaid expenses	(85,217)	24,288
Increase (decrease) in liabilities:		
Accounts payable	258,170	(176,124)
Accrued compensated absences	(5,565)	(9,872)
Accrued salaries	(301,728)	334,376
Accrued expenses	(149,180)	129,291
Refundable advances	122,068	142,677
Other liabilities	(315,239)	549,663
NET CASH PROVIDED BY OPERATING ACTIVITIES	499,110	2,838,475
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of property	8,874	25,000
Purchases of property and equipment	(158,013)	(780,217)
NET CASH USED IN INVESTING ACTIVITIES	(149,139)	(755,217)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment on long-term debt	(129,342)	(523,740)
Repayment on capital lease obligations	-	(3,554)
NET CASH USED IN FINANCING ACTIVITIES	(129,342)	(527,294)
NET INCREASE IN CASH AND RESTRICTED CASH	220,629	1,555,964
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	4,994,693	3,438,729
CASH AND RESTRICTED CASH, END OF YEAR	$ 5,215,322	$ 4,994,693
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	$ 95,593	$ 136,425

See Notes to Consolidated Financial Statements

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Principles of Consolidation

The consolidated financial statements include the accounts of Tri-County Community Action Program, Inc. and its affiliate, Cornerstone Housing North, Inc. The two organizations are consolidated because Tri-County Community Action Program, Inc. controls 100% of the voting power of Cornerstone Housing North, Inc. All significant intercompany items and transactions have been eliminated from the basic financial statements. Tri-County Community Action Program, Inc. (the Organization) is a New Hampshire non-profit corporation that operates a wide variety of community service programs which are funded primarily through grants or contracts from various federal, state, and local agencies. Cornerstone Housing North, Inc. (Cornerstone) is a New Hampshire nonprofit corporation that was incorporated under the laws of the State of New Hampshire for the acquisition, construction and operation of community-based housing for the elderly.

Nature of activities

The Organization's programs consist of the following:

Agency

Tri-County CAP Administration provides central program management support and oversight to the Organization's many individual programs. This includes planning and budget development, bookkeeping and accounting, payroll and HR services, legal and audit services, IT support, management support, financial support and central policy development.

Tri-County CAP Administration is the liaison between Tri-County Community Action Program, Inc.'s, Board of Directors and its programs, ensuring that programs comply with agreements made by the Board to funding sources and vendors.

Other responsibilities include the management and allocation of funding received through a Community Services Block Grant, as well as management of the Organization's real estate property.

Head Start

Head Start provides comprehensive services to low-income children and their families. Head Start supports children's growth and development in a positive learning environment through a variety of activities as well as providing services, which include in addition to early learning, health and family well-being. All children receive health and development screenings, nutritious meals, oral health and mental health support. Parents and families are supported in achieving their own goals, such as housing stability, continued education, and financial stability.

Programs support and strengthen parent-child relationships as their child's primary educator. Head Start staff work as partners with parents to identify and provide individualized activities that support their child's growth and development.

Tri-County Community Action Head Start funded enrollment is 217, but over the course of the program year serves approximately 250 children in Carroll, Coos & Grafton counties in 9 locations with 13 center-based classrooms and 1 home-based option.

Guardianship

The Organization's Guardianship program provides advocacy and guardian services for the vulnerable population of New Hampshire residents (developmentally disabled, chronically mentally ill, traumatic brain injury, and the elderly suffering from Alzheimer's, dementia, and multiple medical issues) who need a guardian and who have no family member or friend willing, able, or suitable to serve in that capacity. This program serves over 400 individuals. Additional services include, conservatorship, representative payee-ship, federal fiduciary services, benefit management services and private probate accounting services.

Transportation

The Organization's transit program provides various transportation services: public bus routes, door-to-door service by request, long distance medical travel to medical facilities outside our regular service area, and special trips for the elderly to go shopping and enjoy other activities that are located outside the regular service area. The Organization's fleet of 17 wheelchair accessible vehicles offers transportation options to the elderly and disabled, as well as to the general public.

Volunteer

The Coos County Retired & Senior Volunteers Program (RSVP) maintains a minimum group of 211 volunteers, ages 55 and older, of which 41 actively served during the last reporting period. These volunteers share their skills, life experiences, and time with over 60 local non-profit and public agencies throughout Coos County that depend on volunteer assistance to meet the needs of their constituents. Our volunteers donate over 20,000 hours yearly.

Workforce Development

The Organization is assisting transitional and displaced workers as they prepare for new jobs, and also assisting currently-employed workers to gain the skills required for better jobs.

The Organization is helping to implement New Hampshire's Unified State Plan for Workforce Development, in line with the federal Workforce Investment Act. Workforce training programs, with training facilities in three towns, provide temporary assistance for needy families (TANF) recipients with 20-30 hours per week of training in the areas of employment skills, computer skills, and business experience, and also place participating TANF recipients in community-based work experience sites.

Carroll County Dental

Tamworth Dental Center (the Center) offers state of the art quality oral healthcare to uninsured families and individuals. The Center offers a full array of services including preventative, restorative, and oral surgery. The Center accepts most dental insurances, state insurances, and offers a sliding fee scale based on income ratio to federal poverty guidelines. The school-based project of the Center has undergone modifications necessary due to the pandemic. 9 outreach schools within the vicinity of the Center will be made. Education, treatments, and referrals will be made available.

Support Center

The Organization's Support Center at Burch House provides direct service and shelter to victims and survivors of domestic and sexual violence and stalking in Northern Grafton County. Support Center services are accessible 24 hours a day, 365 days a year. They include: crisis intervention; supportive counseling; court, hospital and policy advocacy and accompaniment; emergency shelter; support groups; community education and outreach; violence prevention programs for students; information, referrals and assistance accessing other community resources.

Homeless

Homeless services include an outreach intervention and prevention project that strives to prevent individuals and families from becoming homeless, and assists the already homeless in securing safe, affordable housing. The Organization provides temporary shelter space for homeless clients.

The Organization also provides some housing rehabilitation services to help preserve older housing stock.

Energy Assistance and Outreach

Energy Assistance Services provide fuel and electric assistance through direct pay to vendors or a discount on the client's bill. Community Contact sites allow local participants access to energy assistance programs and other emergency services. The offices provide information to the Organization's clients about other programs offered, as well as other programs available through other organizations in the community.

Low-Income Weatherization

The NH weatherization program helps low-income families, elderly, disabled, small children and individuals lower their home energy costs; increase their health, safety, and comfort; and improve the quality of living while improving housing stock in communities around the state utilizing energy cost saving, health and safety and carbon lowering measures. The NH Weatherization Assistance Program also creates local NH jobs.

Elder

The Organization's elder program provides senior meals in 4 community dining sites, home delivered meals (Meals on Wheels) to the frail and homebound elderly, and senior nutrition education and related programming. The Coos County ServiceLink Aging & Disability Resource Center assists with person-centered counseling, Medicare counseling, Medicaid assistance, long-term care counseling services, and caregiver supports.

Housing Services

Cornerstone Housing North, Inc. (Cornerstone) is subject to a Project Rental Assistance Contract (PRAC) with the United States Department of Housing and Urban Development (HUD), and a significant portion of their rental income is received from HUD.

Cornerstone includes a 12-unit apartment complex in Berlin, New Hampshire for the elderly. This operates under Section 202 of the National Housing Act and is regulated by HUD with respect to the rental charges and operating methods.

Cornerstone has a Section 202 Capital Advance. Under guidelines established by the U.S. Office of Management and Budget *Uniform Guidance, Title 2 U.S. Code of Federal Regulations (CFR) part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards,* the Section 202 Capital Advance is considered to be a major program. A separate audit is performed as it relates to Cornerstone's compliance with its major federal program in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the audit requirements of *Title 2 of U.S. Code of Federal Regulations part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements of Federal Awards (Uniform Guidance).* An unmodified opinion was issued.

Method of accounting

The consolidated financial statements of Tri-County Community Action Program, Inc. have been prepared utilizing the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, as promulgated by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under this basis, revenue, other than contributions, and expenses are reported when incurred without regard to the date of receipt or payment of cash.

Basis of presentation

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

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

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

The Organization has net assets with donor restrictions of $259,698 and $483,385 at June 30, 2022 and 2021, respectively. See **Note 13.**

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Support that is restricted is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Most of the receivables are amounts due from federal and state awarding agencies and are based on reimbursement for expenditures made under specific grants or contracts. A portion of the accounts receivable balance represents amounts due from patients at Carroll County Dental program. Past due receivables are written off at management's discretion using the direct write off method; this is not considered a departure from accounting principles generally accepted in the United State because the effects of the direct write off method approximate those of the allowance method. Management selects accounts to be written off after analyzing past payment history, the age of the accounts receivable, and collection rates for receivables with similar characteristics, such as length of time outstanding. The Organization does not charge interest on outstanding accounts receivable.

Property and Depreciation

Acquisitions of buildings, equipment, and improvements in excess of $5,000 and all expenditures for repairs, maintenance, and betterments that materially prolong the useful lives of assets are capitalized. Buildings, equipment, and improvements are stated at cost less accumulated depreciation. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets.

Depreciation expense related to assets used solely by an individual program is charged directly to the related program. Depreciation expense for assets used by more than one program is charged to the program based upon a square footage or other similar allocation.

Depreciation expense related to administrative assets is included in the indirect cost pool and charged to the programs in accordance with the indirect cost plan. Maintenance and repairs that do not materially prolong the useful lives of assets are charged to expense as incurred.

Estimated useful lives are as follows:

Buildings and improvements	20 to 40 years
Vehicles	5 to 8.5 years
Furniture and equipment	5 to 15 years

Client Rents and HUD Rent Subsidy

Cornerstone Housing North, Inc.'s rents are approved on an annual basis by the Department of Housing and Urban Development. Rental increases are prohibited without such approval. The clients are charged rent equal to 30% of their income less adjustments allowed by the Department of Housing and Urban Development. Rent subsidies are received from the Department of Housing and Urban Development for the difference between the allowed rents and the amounts received from the clients.

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated $446,208 and $324,140 as of June 30, 2022 and 2021, respectively.

Nonprofit tax status

The Organization is a not-for-profit, Section 501(c)(3) organization in accordance with the Internal Revenue Code. It has been classified as an organization that is not a private foundation under the Internal Revenue Code and qualifies for a charitable contribution deduction for donors. The Organization files information returns in the United States. The Organization's Federal Form 990 (Return of Organization Exempt from Income Tax), is subject to examination by the IRS, generally for three years after it is filed.

The Organization follows FASB ASC 740, *Accounting for Income Taxes,* which clarifies the accounting for uncertainty in income taxes and prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. The Organization does not believe they have taken uncertain tax positions, therefore, a liability for income taxes associated with uncertain tax positions has not been recognized.

Cornerstone Housing North, Inc. is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Organization to be other than a private foundation within the meaning of Section 509(a).

Retirement plan

The Organization maintains a tax-sheltered annuity plan under the provisions of Section 403(b) of the Internal Revenue Code. All employees are eligible to contribute to the plan beginning on the date they are employed. Each employee may elect salary reduction agreement contributions in accordance with limits allowed in the Internal Revenue Code. Employer contributions are at the Organization's annual discretion. In January 2013, employer contribution payments ceased, therefore as of June 30, 2022 and 2021, there were no discretionary contributions recorded. Further information can be obtained from the Organization's 403(b) audited financial statements.

Donated services and goods

Contributions of donated services that create or enhance non-financial assets or that require specialized skills and would typically need to be purchased if not provided by donation are recorded at their fair values in the period received.

Contributed noncash assets are recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as net assets with donor restrictions. In the absence of such stipulations, contributions of noncash assets are recorded as net assets without donor restrictions.

Donated property and equipment

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as net assets with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Promises to Give

Conditional promises to give are not recognized in the financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at the net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date. Promises that remain uncollected more than one year after their due dates are written off unless the donors indicate that payment is merely postponed. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. There were no unconditional promises to give that are expected to be collected in more than one year at June 30, 2022 and 2021.

As of June 30, 2022 and 2021, there were promises to give that were absent of donor stipulations, but restricted in regards to timing, and therefore classified as net assets with donor restrictions in the amount of $169,196 and $216,423, respectively. This amount is included in grants and contracts in the Consolidated Statement of Activities.

Use of estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Fair Value of Financial Instruments

Accounting Standards Codification No. 825 (ASC 825), *Disclosures of Fair Value of Financial Instruments*, requires the Organization to disclose fair values of its financial instruments. The carrying amount of the Organization's financial instruments which consists of cash, accounts receivable, deposits and accounts payable, approximate fair value because of the short-term maturity of those instruments.

Functional allocation of expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program services and supporting activities benefited.

Program salaries and related expenses are allocated to the various programs and supporting services based on actual or estimated time employees spend on each function as reported on a timesheet.

Workers Compensation expenses are charged to each program based upon the classification of each employee and allocated to the various program based upon the time employees spend on each function as noted above.

Paid Leave is charged to a leave pool and is allocated to each program as a percentage of total salaries.

Fringe Benefits are charged to a Fringe Benefit Pool. These expenses include employer payroll taxes, pension expenses, health and dental insurance and unemployment compensation. The pool is allocated to each program based upon a percentage of salaries.

Depreciation expense is allocated to each program based upon specific assets used by the program and is reported as depreciation expense on the statements of functional expenses.

Other occupancy expenses are applicable to assets which are used by multiple programs. Buildings are primarily charged to the benefiting program based upon an analysis of square footage. Costs related to a building include depreciation, insurance, utilities, building maintenance, etc. These costs are reported as space costs on the statements of functional expenses.

Insurance: automobile insurance is allocated to programs based on vehicle usage; building liability insurance is allocated to programs based on square footage of the buildings; and insurance for furniture and equipment is allocated to programs using the book basis of the insured assets.

The remaining shared expenses are charged to an Indirect Cost Pool and are allocated to each program based upon a percentage of program expenses. The expenses include items such as administrative salaries, general liability insurance, administrative travel, professional fees, and other expenses which cannot be specifically identified and charged to a program.

The Organization submits an indirect cost rate proposal for the paid leave, fringe benefits and other indirect costs to the U.S. Department of Health and Human Services. The proposal, effective for the fiscal year beginning July 1, 2020, received provisional approval and is effective, until amended, at a rate of 12%. The actual rates for the years ended June 30, 2022 and 2021 were approximately 10.95% and 11.37%, respectively, which is allowable because it is less than the provisional rate.

Advertising policy

The Organization uses advertising to inform the community about the programs it offers and the availability of services. Advertising is expensed as incurred. The total cost of advertising for the years ended June 30, 2022 and 2021 was $6,696 and $28,130, respectively.

Debt Issuance Costs

During the year ended June 30, 2019, the Organization retrospectively adopted the provisions of the FASB Accounting Standards Update (ASU) No. 2015-03, "*Simplifying the Presentation of Debt Issuance Costs.*" The ASU is limited to simplifying the presentation of debt issuance costs, and the recognition and measurement guidance for debt issuance costs is not affected by the ASU. Amortization expense of $887 has been included with interest expense in the consolidated statements of functional expenses for both 2022 and 2021.

Revenue Recognition Policy

The Organization derives revenue primarily from grants, contracts, and contributions. Grants are recognized as revenue upon receipt. Revenue from contracts is recognized when the service has been performed. Contributions are recognized as revenue when the donor makes a pledge to give that is, in substance, an unconditional promise. Contributions are recorded as with donor restrictions or without donor restrictions.

Other Matters

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

During the years ended June 30, 2022 and 2021, and through the date of this report, the Organization has not experienced a significant decline in revenues, nor a significant change in its operations.

New Accounting Pronouncement

In September 2020, the FASB issued Accounting Standards Update (ASU) No. 2020-07, Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets, intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations. Examples of contributed nonfinancial assets include fixed assets such as land, buildings, and equipment; the use of fixed assets or utilities; materials and supplies, such as food or clothing; intangible assets; and recognized contributed services. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. It also requires certain disclosures for each category of contributed nonfinancial assets recognized. The Organization adopted the new standard effective July 1, 2021.

NOTE 2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of June 30, 2022 and 2021:

	2022	2021
Financial assets at year-end:		
Cash and cash equivalents, undesignated	$ 3,827,664	$ 3,237,032
Restricted cash, Guardianship Services Program	977,227	1,317,839
Accounts receivable	1,807,274	1,617,249
Pledges receivable	169,196	216,423
Restricted cash	410,431	439,822
Total financial assets	7,191,792	6,828,365
Less amounts not available to be used within one year:		
Net assets with donor restrictions	259,698	483,385
Restricted cash, Guardianship Services Program	977,227	1,317,839
Restricted cash	410,431	439,822
Less net assets with time restrictions to be met in less than a year	(207,879)	(412,665)
Amounts not available within one year	1,439,477	1,828,381
Financial assets available to meet general expenditures over the next twelve months	$ 5,752,315	$ 4,999,984

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates $5,899,000 and $3,569,000 at June 30, 2022 and 2021, respectively.

NOTE 3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash on hand, funds on deposit with financial institutions, and investments with original maturities of three months or less. At year end and throughout the year, the Organization's cash balances were deposited with multiple financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) for each financial institution up to $250,000. Cash balances may exceed the insured limits at times throughout the year.

The following table provides a reconciliation of cash and restricted cash reported within the statements of financial position that sum to the total in the statements of cash flows as of June 30:

	2022	2021
Cash, operations	$ 3,827,664	$ 3,237,032
Restricted cash, current	977,227	1,317,839
Restricted cash, long term	410,431	439,822
Total cash and restricted cash	$ 5,215,322	$ 4,994,693

Cash Restrictions

The Organization is required to maintain a deposit account with a bank as part of the loan security agreement disclosed at **Note 7.** It is required to maintain a balance of $19,968 in the account, which is restricted from withdrawal except to make payments of debt service or as approved by the U.S. Department of Agriculture.

Amounts withdrawn to make payments of debt service must be replenished with monthly deposits until the maximum required deposit balance is achieved. The balance as of June 30, 2022 and 2021 was $20,069 and $20,059, respectively. The Organization has made all of their scheduled deposits for the years ended June 30, 2022 and 2021. These amounts are included in restricted cash in the Consolidated Statements of Financial Position.

The Organization is required to maintain a deposit account with another bank as part of a bond issue (see bond payable in **Note 7**). The required balance in the account is $173,817 and is equal to 12 monthly payments. The balance as of June 30, 2022 and 2021 was $174,807 and $174,755, respectively, and the Organization was in compliance with this requirement. These amounts are included in restricted cash in the Consolidated Statements of Financial Position.

The Organization maintains a deposit account on behalf of clients who participate in the Guardianship Services Program. The balance in the account is restricted for use on behalf of these clients and an offsetting liability is reported on the financial statements as other current liabilities. The total current liability related to this restriction at June 30, 2022 and 2021 was $977,227 and $1,317,839, respectively. These amounts are included in other liabilities on the Statements of Financial Position. The total restricted cash within this account at June 30, 2022 and 2021 was $977,227 and $1,317,839, respectively, and is included in the restricted cash, Guardianship Services Program balance on the Statements of Financial Position.

Certain cash accounts related to Cornerstone Housing North, Inc. are restricted for certain uses in the Organization under rules and regulations prescribed by the Department of Housing and Urban Development. The total amount restricted at June 30, 2022 and 2021 was $215,555 and $245,008, respectively. See **Note 15.**

NOTE 4. INVENTORY

In 2022 and 2021, inventory included weatherization materials which had been purchased in bulk. These items are valued at the most recent cost. A physical inventory is taken annually. Cost is determined using the first-in, first-out (FIFO) method. Inventory at June 30, 2022 and 2021 consists of weatherization materials, totaling $59,759 and $52,985, respectively.

NOTE 5. PROPERTY

Property consists of the following at June 30, 2022:

	Capitalized Cost	Accumulated Depreciation	Net Book Value
Building	$ 10,039,601	$ 4,426,613	$ 5,612,988
Equipment	2,329,022	1,661,996	667,026
Construction in progress	6,688	-	6,688
Land	418,840	-	418,840
	$12,794,151	$ 6,088,609	$ 6,705,542

Property consists of the following at June 30, 2021:

	Capitalized Cost	Accumulated Depreciation	Net Book Value
Building	$ 9,931,953	$ 4,233,084	$ 5,698,869
Equipment	2,394,489	1,617,101	777,388
Construction in progress	172,653	-	172,653
Land	418,840	-	418,840
	$12,917,935	$ 5,850,185	$ 7,067,750

The Organization has use of computers and equipment which are the property of state and federal agencies under grant agreements. The equipment, whose book value is immaterial to the financial statements, is not included in the Organization's property and equipment totals.

Depreciation expense for the years ended June 30, 2022 and 2021 totaled $519,334 and $449,415, respectively.

NOTE 6. ACCRUED COMPENSATED ABSENCES

For the years ending June 30, 2022 and 2021, employees of the Organization were eligible to accrue vacation for a maximum of 160 hours. At June 30, 2022 and 2021, the Organization had accrued a liability for future annual leave time that its employees had earned and vested in the amount of $228,342 and $233,907, respectively.

NOTE 7. LONG TERM DEBT

The long term debt of the Organization as of June 30, 2022 and 2021 consisted of the following:

	2022	2021
Note payable with the USDA requiring 360 monthly installments of $1,664, including interest at 5% per annum. Secured by general business assets. Final installment due January 2027.	$ 80,546	$ 96,062

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
Note payable with a bank requiring 120 monthly installments of $2,936, including interest at 4% per annum. Secured by first mortgages on two commercial properties. Final installment due April 2031.	261,160	285,268
Bond payable with a bank requiring monthly installments of $14,485, including interest of 2.75% plus the bank's internal cost of funds multiplied by 67% with an indicative rate of 3.28%. Secured by first commercial real estate mortgage on various properties and assignments of rents at various properties. Final installment due August 2040.	2,377,169	2,467,774
Cornerstone Housing North, Inc. capital advance due to the U.S. Department of Housing and Urban Development. This capital advance is not subject to interest or principal amortization and will be forgiven after 40 years, or in August 2047.	1,617,600	1,617,600
Cornerstone Housing North, Inc. mortgage payable due to New Hampshire Housing Finance Authority. The mortgage is not subject to interest or principal amortization. Payments are deferred for 40 years; final payment due in August 2047.	250,000	250,000
Total long term debt before unamortized debt issuance costs	4,586,475	4,716,704
Unamortized debt issuance costs	(9,157)	(10,044)
Total long term debt	4,577,318	4,706,660
Less current portion due within one year	(134,452)	(129,155)
	$ 4,442,866	$ 4,577,505

The scheduled maturities of long-term debt as of June 30, 2022 were as follows:

Years ending June 30	Amount
2023	$ 134,452
2024	139,961
2025	145,697
2026	151,677
2027	148,112
Thereafter	3,866,576
	$ 4,586,475

As described at **Note 3**, the Organization is required to maintain a reserve account with a bank for the first two notes payable listed above.

NOTE 9. DEMAND NOTE PAYABLE

The Organization has available a $750,000 line of credit with its primary financial institution which is secured by real estate mortgages and assignments of leases and rents on various properties as disclosed in the line of credit agreement. Borrowings under the line bear interest for the years ended June 30, 2022 and 2021 at 5.75% and 4.25% per annum, respectively. There was no balance outstanding at June 30, 2022 and 2021. The line is subject to renewal each January.

NOTE 10. OPERATING LEASES

The Organization has entered into numerous lease commitments for space and office equipment. Leases under non-cancelable lease agreements have various starting dates, lengths, and terms of payment and renewal. Additionally, the Organization has several facilities which are leased on a month to month basis. For the years ended June 30, 2022 and 2021, the annual rent expense for leased facilities and office equipment totaled $141,820 and $138,598, respectively.

Future minimum lease payments under non-cancelable operating leases having initial terms in excess of one year as of June 30, 2022, are as follows:

Years ending June 30	Amount
2023	$ 99,533
2024	43,884
2025	43,884
2026	42,579
2027	3,512
	$ 233,392

NOTE 11. IN-KIND CONTRIBUTIONS

The Organization records the value of in-kind contributions according to the accounting policy described in **Note 1**. The Head Start, Transportation and Elder programs rely heavily on volunteers who donate their services to the Organization. These services are valued based upon the comparative market wage for similar paid positions.

The fair value of donated services included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2022 are as follows:

	Head Start	Senior Meals	Total
Professional services and services for disabled	$ 2,479	$ -	$ 2,479
Packing, setup, and delivery of congregate and home delivered meals	-	55,360	55,360
Total	$ 2,479	$ 55,360	$ 57,839

The fair value of donated services included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2021 are as follows:

	Head Start	Transit	Total
Professional services and services for disabled	$ 11,274	$ -	$ 11,274
Volunteer driver program	-	29,663	29,663
Total	$ 11,274	$ 29,663	$ 40,937

Numerous volunteers have donated significant amounts of time to the Organization's program services. Although no amounts have been reflected in the consolidated financial statements, management estimates the fair value of those services to be approximately $277,300 and $340,000 for the years ended June 30, 2022 and 2021, respectively.

The Organization is also the beneficiary of a donation of in kind in the form of below market rent for some of the facilities utilized by the Head Start and Elder programs. The value of the in-kind rent is recorded at the difference between the rental payment and the market rate for the property based upon a recent appraisal.

The fair value of donated facilities included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2022 are as follows:

	Head Start	Senior Meals	Total
Difference between rent paid and market rate	$ 58,230	$ 1,800	$ 60,030

The fair value of donated facilities included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2021 are as follows:

	Head Start	Senior Meals	Total
Difference between rent paid and market rate	$ 115,433	$ 1,800	$ 117,233

The fair value of other gifts in kind included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2022 are as follows:

	Head Start	Housing	Total
Employee use of home	$ 56,788	$ -	$ 56,788
Donated goods	-	1,400	1,400
Hotel rooms for homeless clients	-	52,284	52,284
Total	$ 56,788	$ 53,684	$ 110,472

The fair value of other gifts in kind included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2021 are as follows:

	Head Start	Housing	Total
Employee use of home	$ 147,567	$ -	$ 147,567
Donated goods	-	2,385	2,385
Hotel rooms for homeless clients	-	56,458	56,458
Total	$ 147,567	$ 58,843	$ 206,410

NOTE 12. CONCENTRATION OF RISK

Tri-County Community Action Program, Inc. receives a majority of its support from federal and state governments. For the years ended June 30, 2022 and 2021, approximately $32,598,596 (88%) and $18,238,690 (76%), respectively, of the Organization's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have a significant impact on the Organization's programs and activities.

Cornerstone Housing North, Inc. receives a large majority of its support from the U.S. Department of Housing and Urban Development. For the years ended June 30, 2022 and 2021, approximately 67% and 68%, respectively, of the Organization's total revenue was derived from the U.S. Department of Housing and Urban Development. In the absence of additional revenue sources, the future existence of Cornerstone Housing North, Inc. is dependent upon the funding policies of the U.S. Department of Housing and Urban Development.

The majority of Cornerstone Housing North, Inc.'s assets are apartment projects, for which operations are concentrated in the elderly person's real estate market. In addition, the Organization operates in a regulated environment. The operation of the Organization is subject to administrative directives, rules and regulations of federal, state and local regulatory agencies, including, but not limited to, HUD. Such administrative directives, rules and regulations are subject to change by an act of Congress or an administrative change mandated by HUD. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the administrative burden, to comply with the change.

NOTE 13. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of June 30, 2022 and 2021:

	2022	2021
Temporary Municipal Funding	$ 169,196	$ 216,423
Restricted Buildings	38,084	39,913
Loans – HSGP	24,234	24,403
FAP/EAP	12,079	16,330
RSVP Program Funds	6,255	5,887
CC Coos	6,132	-
Head Start	2,370	-
RSVP – Matter to Balance	500	500
CC Carroll	427	-
CC Grafton	421	-
Head Start	-	5,856
10 Bricks Shelter Funds	-	17
FAP	-	174,056
Total net assets with donor restrictions	$ 259,698	$ 483,385

NOTE 14. COMMITMENTS AND CONTINGENCIES

Grant Compliance

The Organization receives funds under several federal and state grants. Under the terms of the grants the Organization is required to comply with various stipulations including use and time restrictions. If the Organization was found to be noncompliant with the provisions of the grant agreements, the Organization could be liable to the grantor or face discontinuation of funding.

Environmental Contingencies

On March 30, 2009, the Organization's Board of Directors agreed to secure ownership of a 1.2-acre site located in Berlin, New Hampshire. There are 2 buildings on this site designated as the East Wing and West Wing Buildings which were formerly used as a research and development facility for the Berlin Mills Company.

The exterior soil and interior parts of the East Wing Building contained contaminants which required environmental remediation. In a letter dated May 2, 2012, the State of New Hampshire Department of Environment Services (the Department) noted that the remedial actions for the exterior soils and parts of the East Wing Building had been completed to the Department's satisfaction.

In addition, the Department noted that the contaminants related to the West Wing Building did not pose an exposure hazard to site occupants, area residents, and the environment, provided the West Wing Building is maintained to prevent further structural deterioration. If further deterioration occurs and contaminants are released into the environment, the Organization could be required to take additional action including containment and remediation.

Loss Contingencies

During the year ended June 30, 2018 and subsequently, legal actions were brought against the Organization. The Organization accrued $41,291 as of June 30, 2022 as that is the expected amount that the Organization will be held liable for.

NOTE 15. REPLACEMENT RESERVE AND RESIDUAL RECEIPTS ACCOUNTS

Under Cornerstone Housing North, Inc.'s regulatory agreement with HUD, the Organization is required to set aside amounts into a replacement reserve for the replacement of property and other project expenditures approved by HUD. HUD-restricted deposits of $208,162 and $181,723 were held in a segregated account at June 30, 2022 and 2021, respectively. HUD-restricted deposits generally are not available for operating purposes.

Cornerstone Housing North, Inc.'s use of the residual receipts account is contingent upon HUD's prior written approval. Residual receipts of $3,003 and $59,517 were held in a segregated account for the years ended June 30, 2022 and 2021, respectively.

Under the regulatory agreement, Cornerstone Housing North, Inc.'s is required to set aside amounts for the return of resident paid deposits. At June 30, 2022 and 2021 $4,390 and $3,768, respectively, were held in a segregated account and generally are not available for operating purposes.

HUD has initiated policies to recapture funds built up in residual receipts accounts upon renewal of the Organization's project rental assistance contract. The policies direct that the amounts in excess of certain limits in the residual receipts account be (a) used to offset rent subsidies due from HUD under HAP contracts, or (b) remitted directly to HUD. The policies generally require project owners to limit the monies accumulated in the residual receipts account to $250 per unit.

In accordance with the policy noted above, the Organization was required to remit funds to HUD totaling $71,396 during the year ended June 30, 2022.

NOTE 16. RECLASSIFICATION

Certain amounts and accounts from the prior year's financial statements were reclassified to enhance comparability with the current year's financial statements.

NOTE 17. SUBSEQUENT EVENTS

The Organization has evaluated events through November 15, 2022, which is the date that the financial statements were available to be issued.

FEDERAL GRANTOR/PROGRAM TITLE	FI
U.S. Department of Health and Human Services	
HEAD START CLUSTER	
Head Start	
Head Start	
CRSSA-Head Start	
ARPA-Head Start	
Low-Income Home Energy Assistance	
Low-Income Home Energy Assistance	
CV-Low-Income Home Energy Assistance	
Low-Income Home Energy Assistance	
ARPA-Low-Income Home Energy Assistance	
AGING CLUSTER	
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (SEAS)	
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (Sr. Wheels)	
Special Programs for the Aging - Title III, Part C - Nutrition Services (Congregate & HD Meals)	
Special Programs for the Aging - Title III, Part C - HDCS	
CV-Special Programs for the Aging-Title III, Part C - Nutrition Services (Congregate & HD Meals)	
Nutrition Services Incentive Program (NSIP)	
Community Services Block Grant	
CV - Community Services Block Grant	
Temporary Assistance for Needy Families (JARC)	
Activities to Support STLT Health Department Response to Public Health or Healthcare Crises	
Social Services Block Grant (Title XX I&R)	
Social Services Block Grant (Title XX HD)	
Social Services Block Grant (Guardianship)	
Provider Relief Fund	
Projects for Assistance in Transition from Homelessness	
Total U.S. Department of Health and Human Services	

TRI-COUNTY COMMU

SCHEDULE OF EXPEND
FOR THE YEAR

FEDERAL GRANTOR/PROGRAM TITLE	FE
U.S. Department of Energy	
Weatherization Assistance for Low-Income Persons	8
Total U.S. Department of Energy	
U.S. Corporation for National and Community Service	
Retired and Senior Volunteer Program	9
Total U.S. Corporation for National and Community Service	
U.S. Department of Agriculture	
Child and Adult Care Food Program	1
FOOD DISTRIBUTION CLUSTER	
Emergency Food Assistance Program	1
Total U.S. Department of Agriculture	
U.S. Department of Transportation	
Formula Grants for Rural Areas (Section 5311)	2
TRANSIT SERVICES PROGRAMS CLUSTER	
Enhanced Mobility of Seniors and Individuals with Disabilities	2
Total U.S. Department of Transportation	
U.S. Department of Housing and Urban Development	
Emergency Solutions Grant Program	1
CV-Emergency Solutions Grant Program	1
Continuum of Care Program (HOIP)	1
Continuum of Care Program (HOIP)	1
Continuum of Care Program (HOIP)	1
Total U.S Department of Housing and Urban Development	

TRI-COUNTY COMMU

SCHEDULE OF EXPENI
FOR THE YEAF

FEDERAL GRANTOR/PROGRAM TITLE	FE
U.S. Department of the Treasury	
Coronavirus Relief Fund	2
Coronavirus Relief Fund	2
Coronavirus Relief Fund	2
Emergency Rental Assistance Program	2
Total U.S. Department of the Treasury	
TOTAL EXPENDITURES OF FEDERAL AWARDS	

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Tri-Cou this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uni* Schedule presents only a selected portion of the operations of Tri-County Community Action Program, Inc., it is not intended t

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized fc reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of bus

NOTE C - INDIRECT RATE

Tri-County Community Action Program Inc. has elected to not use the 10-percent de minimis indirect cost rate allowed under tl

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

To the Board of Directors of
Tri-County Community Action Program, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States , the financial statements of Tri-County Community Action Program, Inc. (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of functional expenses, and cash flows for the years then ended, the related statement of activities for the year ended June 30, 2022, and the related notes to the financial statements, and have issued our report thereon dated November 15, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Tri-County Community Action Program, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Leone McDonnell & Roberts
Professional Association

North Conway, New Hampshire
November 15, 2022

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

To the Board of Directors of
Tri-County Community Action Program, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Tri-County Community Action Program, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Tri-County Community Action Program, Inc.'s major federal programs for the year ended June 30, 2022. Tri-County Community Action Program, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Tri-County Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Tri-County Community Action Program, Inc.'s federal programs.

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Leone McDonnell & Roberts
Professional Association

North Conway, New Hampshire
November 15, 2022

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

1. The auditors' report expresses an unmodified opinion on the financial statements of Tri-County Community Action Program, Inc.

2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.*

3. No instances of noncompliance material to the financial statements of Tri-County Community Action Program, Inc. which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.

4. No significant deficiencies in internal control over major federal award programs during the audit are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.*

5. The auditors' report on compliance for the major federal award programs for Tri-County Community Action Program, Inc. expresses an unmodified opinion on all major programs.

6. No audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in this Schedule.

7. The programs tested as major programs included:

   U.S. Department of Health & Human Services, Head Start – ALN 93.600

   U.S. Department of the Treasury, Emergency Rental Assistance Program – ALN 21.023

   U.S. Department of Health & Human Services, Aging Cluster – ALN 93.044, 93.045, 93.053

8. The threshold for distinguishing Type A and B programs was $934,818.

9. Tri-County Community Action Program, Inc. was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

Tri-County Community Action Program, Inc.

Key Personnel
Guardianship Services

Name	Job Title	Salary	% of Salary Paid by contract	Amount paid by contract
Jeanne Robillard	CEO	$132,000	N/A	N/A
Randall Pilotte	CFO	$90,000	N/A	N/A
Brenda Gagne	Interim CPO	$65,000	N/A	N/A
Donna Keddy	Program Director	$59,862	1.25%	$750
Jayne McCabe	Associate Director	$48,443	7.49%	$3,630

*Based on 2 slots per fiscal year or $4,380.00

Name	Job Title	Salary	% of Salary Paid by contract	Amount paid by contract
Jeanne Robillard	CEO	$132,000	N/A	N/A
Randall Pilotte	CFO	$90,000	N/A	N/A
Brenda Gagne	Interim CPO	$65,000	N/A	N/A
Donna Keddy	Program Director	$59,862	1.67%	$1,000
Jayne McCabe	Associate Director	$48,443	11.50%	$5,570

*Based on 3 slots per fiscal year or $6,570.00

Jeanne L. Robillard

CORE STRENGTHS

Program development, management and administration • Community collaborations
Development of policy, protocol, and service delivery to meet funder standards
Grant writing and management • Budget performance and financial reporting
Innovative solutions & problem solving • Capacity building
Professional presentations • Public speaking
Dedication • Imagination • Determination • Fortitude

PROFESSIONAL EXPERIENCE

Tri-County Community Action Programs, Inc.
Chief Executive Officer
Berlin, NH ***2018 - current FT employment***

Tri-County Community Action Programs, Inc.
Chief Operating Officer
Berlin, NH 2016 - 2018
Responsible for the operations of six agency Divisions with 15 individual programs that provide over 60 consumer services across three counties of Northern New Hampshire. Essential duties include; supervision of Division Directors, oversee and monitor program resources, revenues, expenditures and budget performance; tactical oversight of programs to meet or exceed agency defined strategic goals; develop and implement strategies to improve individual programs and overall agency program and fiscal performance; oversee and lead special projects such as the Annual Report, Strategic Plan, Community Needs Assessment process, and work with Senior Management Team to develop new service initiatives. Provide tactical guidance to Division Directors to trouble shoot issues and problems in the daily operations of programs.

Tri-County Community Action Programs, Inc.
Division Director: TCCAP Prevention Services
Berlin, NH 2015- 2016
Responsible for four agency programs under the umbrella of TCCAP Prevention Services; oversee division resources, revenues, and expenditures and monitor budget performance; general oversight of programs to meet or exceed agency defined strategic goals; supervise program directors; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and agency; develop fundraising and marketing strategies for programs; represent program through participation in state and local initiatives relative to program/division goals and service delivery; collaborate with stakeholders and elected officials, including presenting legislative testimony.

Tri-County Community Action Programs, Inc.
Program/Division Director: Support Center at Burch House
Littleton, New Hampshire 2007- 2015
Oversee daily operation and supervision of domestic and sexual violence crisis center and residential shelter; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and parent agency; oversee program resources, revenues and expenditures, and monitor budget performance and progress toward strategic goals; create and direct victim advocacy programs to ensure compliance with grant deliverables and applicable state and federal law; develop fundraising and marketing strategies; participate in state and local collaborations to enhance victim services; represent program in state and federal victim service initiatives, including presentation of legislative testimony; create and present trainings for medical and legal professionals on legal standards and best practices for victim services.

Bookkeeper: Women's Rural Entrepreneurial Network (WREN)
Bethlehem, NH current PT employment
Responsible for grant fiscal tracking, reporting, funds release and account transfers, bi-weekly payroll and 941 payments, accounts payable and receivable, month end reconciliations for bank accounts, credit cards, petty cash, retail and market sales; monthly POS/QB reconciliation for three retail locations, preparing monthly cash flow, forecasts, and standard fiscal reports for Board of Directors.

Tri-County Community Action Programs, Inc.
Direct Services/Volunteer Coordinator: Support Center at Burch House
Littleton, New Hampshire 1997 to 2007
Provide advocacy and direct service to victims of domestic and sexual violence; supervise court advocacy programs; recruit, train and supervise staff, volunteers, and interns; develop agency systems, policies and protocols; create and present community outreach presentations and campaigns; present school-based violence prevention classes for grades K-12 ; provide on-call coverage of crisis line

Director: Haverhill Area Juvenile Diversion Program
Woodsville, New Hampshire 1999-2001
Recruit, train, and supervise volunteer diversion committees; establish community programming for diverted youth; supportive counseling of youth; maintain collaborative relationships between the court system, juvenile service officers, local police departments, and diversion program; prepare and file court reports on diverted youth; community outreach and education

Counselor/Title I Teacher: Northern Family Institute-Jefferson Shelter
Jefferson, New Hampshire 1996-1999
Provide individual supportive counseling to adjudicated youth, facilitate peer support groups, develop and implement treatment plans and case management services to clients, supervise and tutor youth in classroom setting, supervise youth in daily living skills

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Education

BS in Human Services, Springfield College School of Human Services, Boston, MA
Criminal Justice Concentration, *Graduated with 4.0 GPA*

AS in Drug and Alcohol Rehabilitation Counseling (DARC Program)
Southern Connecticut Community College, New Haven, CT

Additional Skills, Professional Leadership and Civic Affiliations

- Chairman, Bethlehem Board of Selectmen, Town of Bethlehem Twice Elected *2006-2010*
- Chairman, Arts Alliance of Northern New Hampshire *2000-2003, Treasurer 1996-1998*
- Chairman, Haverhill Area Family Violence Council *1998-2003*
- Certified PRIME FOR LIFE Impaired Driver Intervention Program Instructor #NH16199
- Registered Sexual Harassment Prevention Trainer in the State of New Hampshire
- Board Member, Women's Rural Entrepreneurial Network *2014; Individual Member 2008-2017*
- Bethlehem Planning Board *2010 - 2015*
- Bethlehem Conservation Commission *2006 - current*
- Granite United Way, North Country Cabinet Member *2011-2012*
- TCCAP: Commendation- Division Director Award, *2011*
- Bethlehem Citizen's Advisory Committee on Recycling *2007-2010*
- Licensed Foster Parent, State of NH *2000-2006*
- Small Business Owner : Aurora Energies *2015- current*
- Speakeasy Trio Jazz Vocalist/ Sweet Jamm Swing Band Jazz Vocalist *1997- current*
- Member, United States Figure Skating Association/International Skating Institute *current since 1993*

RANDALL S. PILOTTE

SUMMARY

Accounting professional with over 29 years of experience, of which 21 years were with a single private manufacturer. 16 years of experience managing accounting professionals. Key competencies include:

Financial Statements	Accounts Payables	Inventory	Fixed Assets
Payroll	Bank Reconciliations	Accounts Receivables	Sales/Use Tax
Budgeting	Cash Flow Management	Audits	Forecasting

EXPERIENCE

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC., Berlin, NH 06/2013-Present

CFO (2017 – Present)
Work closely with the CEO, Treasurer and Finance Committee to identify performance goals for the Agency and to maintain systems to monitor performance against those goals. Plan, direct, coordinate, implement and evaluate the financial management systems and activities of the Agency with a budget of $18M.

- Prepare/provides complete and accurate financial, statistical, and accounting records for the Agency and outside regulatory agencies.
- As a member of the senior management team, assists in the formulation and execution of corporate finance policies, objectives and programs.
- Prepares program and agency budgets in conjunction with the CEO and Program Directors. Plan, direct, coordinate, implement and evaluate fiscal performance reviews of Tri-County CAPs divisions.
- Hire, train, direct and evaluate employee performance within the department; recommend promotions and salary adjustments.
- Provides supervision and direction for the Facilities Management Team, ensuring that all mortgages, leases and covenants are maintained for Tri-County CAP's facilities. Creation of five-year capital plan.
- Reviews cash flows for each division, monitor cash management practices, and monitor investments associated with each property.
- Prepared five-year debt reduction plan.

Fiscal Director/Interim CFO (2016 – 2017)

- Direct and manage a fiscal staff of 5 and processes associated with the general ledger, payroll, and accounts payable, accounts receivable, cash receipts and fixed assets.
- Prepare and supervise the production of financial statements including Balance Sheet, Revenue and Expense Reports, and Cost Summaries on a monthly and annual basis.
- Maintain proper accounting controls on grants and contributions to ensure accurate revenue reporting and expense tracking to support periodic monitoring's by funders and auditors.
- Ensure all balance sheet, revenue and expense accounts are analyzed and reconciled periodically.
- Collaborate with Division Directors to monitor departmental revenue and expenses versus budget.
- Worked with the CFO to develop real time monthly and annual financial reporting; and implementing departmental goals.
- Prepare audit schedules for external auditors.
- Collaborate with external auditors in completing annual audit in a timely manner.

Accounting Manager (2015-2016)

Sr. Accountant (2013-2014)
RANDALL PILOTTE RESUME:

KENT NUTRITION GROUP, INC. (f/k/a Blue Seal Feeds, Inc.), Londonderry, NH 03/1989-09/2010

Assistant Controller (2005-2010)

- Ensured an accurate and timely monthly and year end close, consisting of the preparation of a consolidated and individual financial statement in accordance with GAAP for nine manufacturing plants and 11 retail stores with gross revenues in excess of $200M. Additional responsibilities included preparing journal entries, account analysis, inventory review and observation, fixed assets, and depreciation.
- Managed, trained, and supervised a staff accountant responsible for ensuring accurate journal entries, inventory reconciliation, tonnage tax returns, bank reconciliations, and assignment of special projects.
- Oversaw all aspects of proprietary software, multi-state payroll system for 500 employees. Prepared all federal and state payroll tax reports, including quarterly and year-end returns, processing of W2s, and supervision of payroll clerk.
- Interfaced with 18 various banks throughout New England and Mid-Atlantic area used as depositories.
- Prepared multi-state sales/use tax returns and acted as point of contact for audits.
- Pro-actively coached and consulted plant and store management on the annual budget development process.
- Oversaw month-end accruals.
- Assisted and responded to auditors' requests on annual audit.
- Filed annual franchise and abandoned property reports with appropriate states.

Accounting Manager (1999-2005)

Supported the Corporate Controller's initiatives by providing supervision and oversight to the Accounting function. Supervised and trained two accounts payable clerks on Chart of Accounts, Accounts Payable, timely and accurate processing and payment of vendor's invoices, employee travel reimbursements, and standard accounting practices.

Accountant/Payroll Supervisor (1994-1999)

Accountant (1989-1994)

NORTHERN TELECOM, INC., Concord, NH 05/1987-03/1989

Associate Results Accountant (1988-1989)

Accounts Payable (1987-1988)

EDUCATION

Bachelor of Science, Accounting, FRANKLIN PIERCE COLLEGE, Concord, NH

Brenda Gagne
Department Head, Economic Supports
Interim CPO
Tri County Community Action Program Inc.

Professional Summary:

Successful oversight of the day to day aspects and operations of Tri County CAP's Transit, Guardianship and Energy Assistance Programs.

Experience:

Tri County Community Action Program, Inc.
6/30/2020 - Present

Department Head, Economic Supports
6/5/2022 Interim CPO

Tri County CAP, Inc.
Tri County Transit
31 Pleasant St.
Berlin NH 03570
5/2017 – 6/30/2020

Director of Transportation

Responsibilities include;
Overseeing the operations and administrative functions of a social service transportation program serving Coos, Northern Grafton and Carroll Counties.

Tri-County CAP, Inc.
Tri County Transit
31 Pleasant St.
Berlin NH 03570
7/2004-5/2017

Operations Manager

Responsibilities include;
*Running the daily operations of a public transit and para transit service.
*Facility Management.
*Gathering statistics
*Quarterly reporting to NHDOT and BEAS.

*Preparing quarterly invoices to BEAS and NHDOT
*Weekly employee scheduling, staff management.
*Creating procedure manuals
*Grant writing
*Budget preparation
*Writing Warrant Articles
*Drug & Alcohol Testing
*Emergency Preparedness

Mountain Village Construction
P.O. Box 96
Milan, N.H. 03588
5/1995 - 1/2004

Accounts Manager/Office Manager

Responsibilities included;
*Customer service.
*Accounting using Quick Books Pro.
*Preparing payroll and Tax Payments.
*Preparing Customer Statements and Invoices.
*Accounts Receivable and Accounts Payable.
*Creating and running Profit and Loss Reports.
*Data Entry.
*Phone communications and general secretarial duties.

Milan Parks and Recreation Dept.
P.O. Box 300
Milan, N.H. 03588
6/1997 - 3/2002

Parks and Recreation Director

Responsibilities included;

*Directed and implemented sports and recreational programs for youth and adults for the Towns of Milan, West Milan, and Dummer.
*Development of new programs and year round activities.
*Producing yearly budgets.
*Equipment and materials purchasing.
*Organizing and supervising a large Volunteer staff.
*Working with the public to create new programs.
*Coordinating with the Milan Village School on athletic and after school programs.
*Applying for Federal and State Grants.

Education:

Graduate Gorham High School
Gorham NH

Granite State College
Emergency Management

Southern New Hampshire University
Bachelor of Business Administration

NHDOT Courses
Fundamentals of Successful Project Management, MTAP/RTAP Financial Management Course
Basics of Facilities Management Seminar (Facility Maintenance Plan), Transit Security Workshop
FTA Drug & Alcohol Workshop, Emergency Planning and Disaster Management, NH Conference on Statewide Emergency Preparedness, Procurement for Small and Medium Transit Systems.

Certified Training and Safety Reviewer
Community Transportation Association of America
June 2009

Certified Safety and Security Officer
Community Transportation Association of America
10/2010

Tri State Transit Conference
9/2007, 10/2008, 10/2010, 9/2011, 9/2013, 9/2014, 9/2016, 9/2017

Grant Writing Workshop
New Hampshire Community Technical College
Berlin NH 10/2005

DONNA M. C. KEDDY

Career Objective: To utilize my experience in the Probate Forum to advocate for incapacitated individuals for the improvement of their quality of life.

EMPLOYMENT:

2003-Present - Tri-County CAP, Inc. Guardianship Services- Director
Directorship approved by Board of Directors on 4/21/2004
Acting Director effective 5/13/2003

1993-2003 – TCC/GS Assistant Director/Estate Supervisor
1/01/1993-5/12/2003 - Duties include Management of the Estate and Trust Departments, direct supervision of five financial managers, ie: Estate Managers, Payee Specialist and Benefits Administrator, indirect supervision of entire program staff as Director's designee. This position also includes carrying an Estate and Trust Caseload.

1991-1992 – TCC/GS Estate Manager
6/1991-12/1992 - Duties included the development of a more efficient system to manage and account for wards resources. Continual training and understanding of the Probate System and all public assistance programs and systems, plus Social Security and Veteran Administrative systems. Also carried an Estate and Payee Caseload. Duties also included Administrative Program functions. Direct supervision of estate and support staff.

1988-1992 – TCC/GS Administrative Assistant/Staff Guardian
11/1988-12/1992 - Duties included Administrative Program Functions, Payee Responsibilities, and a guardianship caseload at Glencliff Home for the Elderly.

1985-1989 Bookkeeper for Diamond International Corporation
Woodland Division based out of Lancaster/Groveton, New Hampshire

EDUCATION:

1973-1977 Ludlow High School, Business Study
Ludlow, MA
National Honor Society

D Keddy *2

CERTIFICATIONS: Member since 1988. Registered Guardian. Conference Presenter National Guardianship Foundation. National Master Guardian, Center for Guardianship Certification.

Professional Qualifications and Background:

*Development of comprehensive program policies and protocols for the establishment of Estate, Trust, Protective Payee, and Benefit Management Services for state-wide public guardianship program with oversight of the associate director. staff guardians, estate and benefit staff in both Whitefield and Concord offices.

*Consultation services to family guardians and individuals either considering Guardianship over a loved one or education regarding guardianship standards and responsibilities both on a fee-for-service basis and as a professional courtesy to the Probate Court and the general public.

*Member of the National Guardianship Association (NGA) from 1988 to present.

*Certified as a National Registered Guardian through the NGA in 1997.

*Presenter at the National Guardianship Conference in Arlington, Virginia 1998.

Topic: The Keys of Estate Management "The First Ninety "Days".

*Selected by Judge Maher, then Administrative Probate Judge, to be on his committee to produce a handbook to guide, assist, and provide resources to individuals that are responsible for making health care decision for others.

"Making Medical Decisions for Someone Else: A New Hampshire Handbook (2007).

*Appointed to Judge King's Task Force on Professional Guardians 6/24/2008.

Purpose: need to ensure that the guardians serving the vulnerable population are held to high professional and ethical standards and have adequate education, training and experience. (Article in Coos County Democrat July 2, 2008). The NH House passed the proposed legislation for the amendment on RSA 464-A:10 on 5/20/2009.

*Certified as a National Master Guardian through the Center for Guardianship Certification on 4/1/2010.

JAYNE ELIZABETH MCCABE

Career Objective:

To work for a customer orientated human services organization that enables me to utilize a variety of leadership and management skills in a challenging setting.

EMPLOYMENT:

8/98- present TRI-COUNTY CAP, INC., GUARDIANSHIP SERVICES

Associate Director - 4/04 to present

Duties include assisting the Director in the overall management of the program, supervision of staff guardians, training and orientation of staff, and quality assurance activities. Managing assigned case load.

Senior Staff Guardian- 11/02 to 4/04

Duties included direct supervision of 7 staff guardians, staff training and orientation, and working with the program management team.

Staff Guardian- 8/98 to 10/02

Duties included making medical and treatment decisions for incapacitated adults, working with treatment teams from a variety of community agencies, and advocacy.

4/83- 11/98 MOORE CENTER SERVICES INC.

Self Determination and Special Projects Director- 2/98 to 11/98

Primary responsibilities included coordination of regional self-determination project a part of a state-wide grant from the Robert Wood Johnson Foundation. Primary focus included developing a data collection system, facilitating necessary training, and identification of systems issues which impacted the ability of the consumers to exercise choice and control. Secondary responsibilities included coordination of regional quality assurance activities.

JE McCabe *2

Quality Assurance Director- 11/93 to 2/98

Areas of authority included coordination of regional quality assurance activities; coordination of regional client rights activities including complaint investigation, problem resolution and trend analysis: and, coordination of regional staff development and training activities.

Director of Regional Residential Services- 2/88-11/93

Areas of authority included directing programmatic support and administrative services for residential programs services 127 individuals within a seven community region: management of owned and lease property; negotiating and monitoring subcontracts; formulation and management of program budget.

Residential Supervisor- 3/86 to 2/88

Supervision of staffed residences; recruitment, training and supervision of private residential providers; and, coordination of quality assurance and licensing activities.

Various other positions within the agency- 4/83 to 3/86

EDUCATION:

1986 NEW HAMPSHIRE COLLEGE. Manchester. New Hampshire

M.S., Human Services Administration

1983 SAINT ANSELM COLLEGE. Goffstown, NH

B.S.. Criminal Justice

CERTIFICATIONS:

Center for Guardianship Certification:

National Master Guardian 4/2010 to present

National Certified Guardian 10/1999 to 4/2010