



William Cass, P.E.
Commissioner

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF TRANSPORTATION

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

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

Bureau of Rail & Transit
April 26, 2023

REQUESTED ACTION

Authorize the Department of Transportation to enter into an agreement with Tri-County Community Action Program, Inc. (Vendor 177195), Berlin, NH, for an amount not to exceed \$1,608,600 for transportation services for the period of July 1, 2023, through June 30, 2025, effective upon Governor and council approval. 100% Federal Funds.

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

	<u>FY 2024</u>	<u>FY 2025</u>
04-96-96-964010-2916		
Public Transportation		
072-500575 Grants to Non-Profits-Federal	\$804,300	\$804,300

EXPLANATION

Tri-County Community Action Program, Inc. (TCCAP) has been awarded Federal Transit Administration (FTA) Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities (Section 5310) funds, in the amount of \$884,600, and FTA Section 5311 (Section 5311) Rural Area Formula Program funds, in the amount of \$724,000, for a total contract amount of \$1,608,600, to provide transportation services in Coos, Grafton, and Carroll Counties.

TCCAP is a private, non-profit organization providing rural public transportation, including transportation for seniors and individuals with disabilities, in Coos and Grafton Counties as North Country Transit (NCT) and in Carroll County as Carroll County Transit (CCT). For the FY 2024-2025 biennium, TCCAP will receive \$724,000 of FTA Section 5311 funds for NCT and CCT and \$884,600 of FTA Section 5310 funds for the Region 1 Grafton-Coos Regional Coordination Council and the Region 2 Carroll County Regional Coordination Council. TCCAP's total contract for transportation services is \$1,608,600 and details relative to each funding program, and TCCAP's award of these funds, are outlined below.

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

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

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

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

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

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

The Department's proposed SFY 2024 and 2025 operating budget includes funds from Section 5310 that provides funds for capital, contracted services, and mobility management for seniors and individuals with disabilities in New Hampshire.

TCCAP has also been awarded FTA Section 5310 funds in the amount of \$884,600 for the FY 2024-2025 biennium. TCCAP will act as the lead agency for Region 1 (Grafton-Coos RCC) and Region 2 (Carroll County RCC) to facilitate the provision of accessible demand response transportation services for seniors and individuals with disabilities within the regions and will support mobility management and strategic planning activities in cooperation with the Region Coordinating Councils. Both the Grafton-Coos RCC and the Carroll County RCC, respectively, designated TCCAP as their lead agency. As the lead agency TCCAP is tasked with applying for FTA Section 5310 RCC funds on behalf of both Region 1 and 2.

FTA Section 5310 RCC funds were allocated by region according to a formula based on regional populations of residents over 65 and those between the ages of 5-64 with disabilities. Each individual RCC was responsible for conducting its own project solicitation, evaluation, and prioritization and then submitting one regional application for eligible Section 5310 RCC projects through an approved lead agency. As required by FTA, this project is identified in a locally developed coordinated public transit-human services transportation plan.

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

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

Your approval of this resolution is respectfully requested.

Sincerely,

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

William Cass, P.E.
Commissioner

Attachments

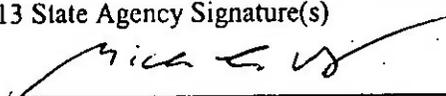
Subject: SFY 2024 - 2025 FTA Section 5310 RCC- Region 1 & 2 and SFY 2024-2025 FTA Section 5311

GRANT AGREEMENT

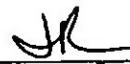
The State of New Hampshire and the Grantee hereby
Mutually agree as follows:

GENERAL PROVISIONS

1. Identification and Definitions.

1.1. State Agency Name NH Department of Transportation		1.2. State Agency Address PO Box 483 & Hazen Dr. Concord, NH 03302-0483	
1.3. Grantee Name Tri-County Community Action Program, Inc.		1.4. Grantee Address 30 Exchange Street, Berlin, NH 03570-1911	
1.5 Grantee Phone # 603-752-7001	1.6. Account Number 04-96-96-964010-2916-072-500575	1.7. Completion Date June 30, 2025	1.8. Grant Limitation \$1,608,600.00
1.9. Grant Officer for State Agency Frederick Butler, Public Transportation Administrator, Bureau of Rail & Transit		1.10. State Agency Telephone Number 603-271-2565	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature: 1 		1.12. Name & Title of Grantee Signor 1 Jeanne Robillard CEO	
Grantee Signature 2 N/A		Name & Title of Grantee Signor 2 N/A	
Grantee Signature 3 N/A		Name & Title of Grantee Signor 3 N/A	
1.13 State Agency Signature(s) 		1.14. Name & Title of State Agency Signor(s) Michelle L. Winters Director of Aeronautics, Rail & Transit	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By:  Assistant Attorney General, On: 5/24/23			
1.16. Approval by Governor and Council (if applicable) By: _____ On: _____			

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

Contractor Initials 
Date 4/20/23

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

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

- approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.
- GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.
15. **ASSIGNMENT AND SUBCONTRACTS.** The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.
16. **INDEMNIFICATION.** The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.
17. **INSURANCE.**
- 17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:
- 17.1.1 Statutory workers' compensation and employers liability insurance for all employees engaged in the performance of the Project, and
- 17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than \$1,000,000 per occurrence and \$2,000,000 aggregate for bodily injury or death any one incident, and \$500,000 for property damage in any one incident; and
- 17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.
18. **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.
19. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.
20. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.
21. **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intent of the parties hereto.
22. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.
23. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.
24. **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
EXHIBITS TO CONTRACT**

EXHIBIT A Special Provisions

EXHIBIT B Scope of Services

EXHIBIT C Budget

EXHIBIT D Vehicle List

Certificate of Good Standing

Certificate of Corporate Vote

Certificate of Insurance

FTA Certifications and Assurances

FTA Master Agreement

DOL Special Warranty – Unified Protective Arrangement

2 CFR Part 200

FTA Section 5310

FTA Section 5311

Social Service Documents to Include:

501 (c)

Financial Report

Board of Directors

Key Personnel and Salaries

Resumes

**TRI-COUNTY COMMUNITY ACTION PROGRAM
EXHIBIT A
SPECIAL PROVISIONS**

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

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

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

- 12.5. The Termination Report must be approved by the State and the Federal Transit Administration (FTA) prior to final payment.
- 12.6. Completion of Services; Payment of Price. Excepting those obligations of the Grantee which, by the terms of this Agreement, do not expire on the Completion Date, upon the completion of the Services and upon payment of the Grant Price, this Agreement, and all obligations of the parties hereunder, shall cease and neither party shall have further recourse under the Agreement.

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

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

- 9.6.1 Except for its own internal use, the Grantee may not publish or reproduce such data in whole or in part, or in any manner or form, nor may the Grantee authorize others to do so, without the written consent of the State, until such time as the FTA may have either released or approved the release of such data to the public.
- 9.6.2 As authorized by 2 CFR 200, the FTA reserves a royalty-free, non-exclusive and irrevocable license to reproduce, publish and otherwise use, and to authorize others to use, for Federal purposes, any work developed under a grant, cooperative agreement, sub-grant, or third party grant, irrespective of whether a copyright has been obtained; and any rights of copyright to which a recipient, sub-recipient, or third party contractor purchases ownership with Federal assistance.
- 9.7. It is the FTA's intent to increase the body of mass transportation knowledge. Therefore, the Grantee understands and agrees that in addition to the rights set forth in 9.6 (b) above, the FTA may make available to any recipient, subgrantee, grantee or subgrantee its license in the copyright to the data derived under this Agreement or a copy of the data first produced under this Agreement.
- 9.8. The Grantee shall indemnify, save, and hold harmless the State and United States, their officers, agents, and employees acting within the scope of their official duties against any liability, including costs and expenses, resulting from any willful or intentional violation of the proprietary rights, copyrights, or right of privacy, arising out of the publication, translation, reproduction, delivery, use, or disposition of any data furnished under this Agreement.
- 9.9. Nothing contained in this clause shall imply a license to the United States under any patent or be construed as affecting the scope of any license or other right otherwise granted to the United States under any patent.
- 9.10. Sections 9.4, 9.5, and 9.6 above are not applicable to material furnished to the Grantee by the State or United States and incorporated in the work furnished under the agreement; provided that such incorporated material is identified by the Grantee at the time of delivery of such work.
- 9.11. In the event that the project is not completed for any reason, all data developed under the project shall become subject Data as defined in Section 9.1 and shall be delivered as the State or the FTA

may direct.

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

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

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

25. DEFINITIONS

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

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

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

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

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

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

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

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

26. ACCOUNTING, BOOKKEEPING AND REPORTING REQUIREMENTS

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

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

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

26.10.1 In the event the audit reveals that monies are due and owing to the State from the Grantee, for whatever reasons, the Grantee shall pay to the State such sums within thirty (30) days of the audit date.

26.11. The Grantee shall submit quarterly performance, drug and alcohol, and charter activity reports within 30 days of the end of each quarter and shall submit any forms, information or reports required by the State to complete the FTA's National Transit Database (NTD) reporting.

26.12. **General Transit Feed Specification (GTFS).** The Grantee shall generate and keep updated General Transit Feed Specification (GTFS) data and submit related data for reporting to the National Transit Database (NTD) as required. The Grantee shall submit related data to the State upon request.

A.10. Amend G-1 by adding "PROJECT EQUIPMENT AND REAL PROPERTY" as Section 27:

27. **PROJECT EQUIPMENT AND REAL PROPERTY.** The following terms and conditions apply to all equipment and real property purchased in whole or in part with funds provided through this or other Agreements between the State and the Grantee:

27.1. All procurements shall be made in accordance with 2 CFR 200 and FTA Circular 4220.1F and future amendments, and with Buy America requirements, 49 CFR Parts 661 and 663.

27.2. All vehicles shall be purchased by the State unless the Grantee has received prior approval from the State to procure vehicles.

27.3. All other equipment with a cost in excess of five hundred (\$500) per unit shall be purchased by the Grantee subject to the prior approval of the State.

27.4. Title to all project equipment funded or otherwise provided by the Grantee shall be in the name of the Grantee; provided, however, that the Grantee shall give the State a security interest in all such equipment at the time of purchase and shall execute financing statements and do all other acts necessary or useful to the perfection of that interest and the renewal thereof. In connection with the purchase of any motor vehicles pursuant to this Agreement, the Grantee shall give the State a security interest in the motor vehicles at the time of purchase and shall take all steps necessary to protect the State's security interest, including taking steps to identify the State as a lien holder of such motor vehicles on the motor vehicle titles.

27.5. In the event that this Agreement is terminated, all project equipment and property become the property of the State and it is understood and agreed that legal title to such equipment shall be transferred to the State as soon as feasible. Project equipment will be disposed of in accordance with FTA Circular 9040.1G and the State Management Plan unless written approval is received from the State.

A.11. Amend G-1 by adding "EQUIPMENT CERTIFICATION" as section 28:

28. **EQUIPMENT CERTIFICATION.** The Grantee shall maintain a current inventory listing of all Project Equipment and Real Property involved in this Agreement. The Grantee shall submit to the State a certification that the Project Equipment and Real Property as referenced in Section 27, is still being used in accordance with the terms of the Agreement. The inventory listing and equipment certification shall be supplied to the State on an annual basis beginning June 30, 2024 [year].

A.12. Amend G-1 by adding "EQUIPMENT MAINTENANCE" as section 29:

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

- 33.3. The Grantee shall submit any data/documentation related to FTA's Transit Asset Management or Public Transportation Agency Safety Plan purposes as required by NHDOT for compliance purposes.
- A.17. Amend G-1 by adding "SERVICE LIMITATIONS" as section 34:**
34. **SERVICE LIMITATIONS.** The Grantee shall not engage in the provision Services other than those described in Exhibit B, or outside the service area described in Exhibit B, without the written consent of the State and, as applicable, without obtaining the appropriate operating authority. The Grantee shall not engage in charter or school bus operations except as permitted by 49 CFR Parts 604 and 605, respectively.
- A.18. Amend G-1 by adding "GRANTEE REPRESENTATIONS" as section 35:**
35. **GRANTEE REPRESENTATIONS.** The Grantee warrants that with respect to the Services to be performed, it has obtained all licenses, permits, or approvals which are required by any law, order or regulation of any authority, state or federal, or which may be necessary for the performance of the Services hereunder. The Grantee warrants that all personnel engaged in the Services shall be qualified to perform such Services and shall be properly licensed and authorized to perform such Services under all applicable laws.
- A.19. Amend G-1 by adding "LABOR PROVISIONS" as section 36:**
36. **LABOR PROVISIONS.** The Grantee agrees to adhere to the terms and conditions of the Unified Protective Arrangement, Section 5333(b) of 49 USC 53 or as amended, incorporated herein for the protection of the employees of any employer providing transportation services assisted by this Agreement, and the employees of any other surface transportation providers in the transportation service area identified in Exhibit B.
- A.20. Amend G-1 by adding "PATENT RIGHTS" as section 37:**
37. **PATENT RIGHTS.** If any invention, improvement, or discovery of the Grantee is conceived or first actually reduced to practice in the course of or under this grant, which invention, improvement or discovery may be patentable under the laws of the United States or any foreign country, the Grantee shall immediately notify the State and provide a detailed report. The rights and responsibilities of the Grantee and the State with respect to such invention, improvement, or discovery will be determined in accordance with applicable Federal laws, regulations, policies, and any waiver thereof.
- A.21. Amend G-1 by adding "BROKERAGE REPRESENTATION" as section 38:**
38. **BROKERAGE REPRESENTATION.** The Grantee warrants that it has not employed or retained any company or person, other than a bona-fide employee working solely for the Grantee, to solicit or secure this Agreement; and that it has not paid or agreed to pay any company or person, other than a bona-fide employee working solely for the Grantee, any fee, commission, percentage, brokerage fee, gifts or any other consideration, contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, the State shall have the right to annul this Agreement without liability or, in its discretion to deduct from the Agreement price or consideration, or otherwise recover, the full amount of such fee, commission, percentage, brokerage, brokerage fee, gift, or contingent fee.

TRI-COUNTY COMMUNITY ACTION PROGRAM

EXHIBIT B

SCOPE OF SERVICES

1. The Grantee, Tri-County Community Action Program (hereinafter the "Grantee"), shall provide the following ADA-accessible public transportation services:
 - a. Fixed route, demand-responsive, and/or route deviation public transit services in Coos and Grafton Counties as detailed in the "Project Description" of the Grantee's application to the New Hampshire Department of Transportation, Bureau of Rail and Transit (hereinafter "the State") for Federal Transit Administration (FTA) Section 5311 funding. The Grantee's application is hereby incorporated by reference and made part of this agreement.
 - b. Fixed route, demand-responsive, and/or route deviation public transit services in Carroll County as detailed in the "Project Description" of the Grantee's FTA Section 5311 application to the State. The Grantee's application is hereby incorporated by reference and made part of this agreement.
 - c. Serve as the lead agency for Region 1 Grafton – Coos Regional Coordinating Council (RCC) for FTA Section 5310 RCC funds to provide accessible transportation services to seniors and individuals with disabilities in cooperation with the Region 1 Grafton – Coos RCC. The Grantee's 5310 RCC grant application is hereby incorporated by reference and made part of this agreement. The Grantee agrees to provide all services indicated in the grant application unless modified per this agreement.
 - d. Serve as the lead agency for Region 2 Carroll County RCC for FTA Section 5310 RCC funds to provide accessible transportation services to seniors and individuals with disabilities in cooperation with the Region 2 Carroll County RCC. The Grantee's 5310 RCC grant application is hereby incorporated by reference and made part of this Grant. The Grantee agrees to provide all services indicated in the grant application unless modified per this agreement.
2. The following terms and conditions apply to all of the FTA Section 5311-funded public transit services provided by Grantee pursuant to this agreement:
 - a. The State may require the Grantee to provide additional transportation services or to reduce transportation services provided under this grant. Any alterations to such transportation services shall be submitted in writing by the State to the Grantee. The Grantee shall implement the alterations within thirty (30) days unless a different timeframe is agreed to by the State and the Grantee.
 - b. The Grantee may request to revise transportation services, as submitted in the Grantee's grant application to the State, to add, reduce, or adjust transportation services provided under this grant. Any alterations to such transportation services, including alterations for the provision of service to special events, shall be requested in writing by the Grantee to the State for approval at least 30 days in advance. Revisions subject to a public comment period shall be requested at least 60 days in advance. Upon approval of the State, the Grantee shall implement any alterations

within thirty (30) days unless a different timeframe is agreed to by the State and the Grantee.

- c. The Grantee shall not change, add, or delete any route or make any fare, service, or operating schedule adjustments without the prior written agreement of the State, except in an emergency situation. In such an emergency, the Grantee shall notify the State no later than the next working day following the day of such changes. Such emergency changes will be valid for a maximum of five days; thereafter, the written approval of the State shall be required to continue such emergency changes.
 - d. All project vehicles, including those Federally funded vehicles outlined in Exhibit D, Project Equipment, as identified by their Vehicle Identification Numbers, as well as any additional vehicles utilized for the project, shall be used in accordance with all applicable Federal and State laws as well as State requirements.
3. The following terms and conditions apply to all of the FTA Section 5310-funded services for seniors and individuals with disabilities provided by Grantee pursuant to this agreement:
- a. The State may require the Grantee to provide additional transportation services or to reduce transportation services provided under this grant. Any alterations to such transportation services shall be submitted in writing by the State to the Grantee. The Grantee shall implement the alterations within thirty (30) days unless a different timeframe is agreed to by the State and the Grantee.
 - b. Mobility management activities, and as applicable, transportation services, subgrantees, and maximum reimbursement rates, shall consist of those submitted in the Grantee's 5310 Regional Coordinating Council (RCC) application or as subsequently modified by the State through written notification to the Grantee. Further amendments to mobility management activities, transportation services, subgrantees, and/or maximum reimbursement rates require RCC approval, as documented in official minutes, as well as written approval from the State.
 - c. Eligible Regional Mobility Manager expenses shall be limited to those directly related to the position's role as described within the 2016 "New Hampshire Statewide Coordination of Community Transportation Services Plan" and/or within the most recent "New Hampshire Statewide Mobility Manager Network: A Blueprint for Implementation", both hereby incorporated by reference. Roles may be further modified based on those recommended by the Statewide Coordinating Council (SCC) and approved in writing by the State.
 - d. All services provided shall conform to FTA Section 5310 guidelines. Per FTA requirements, the Grantee shall be responsible for oversight of subgrantees and contractors relative to FTA requirements.
 - e. The Grantee shall ensure the provision of ADA-accessible services within the RCC region. Any marketing materials, brochures, and other service information shall describe it as ADA-accessible. It is acceptable for a subgrantee/lower tier subrecipient that does not utilize accessible vehicles to grant with an accessible provider in order to meet this requirement.

- f. The Grantee must fulfill its contractual obligations and provide its scope of services throughout the grant period regardless of expenses exceeding the maximum allowed to be reimbursed. As necessary, the Grantee shall establish trip priorities to ensure funds are not expended prematurely.

- g. The State may require the Grantee to provide additional transportation services or to reduce transportation services provided under this grant. Any alterations to such transportation services shall be submitted in writing by the State to the Grantee. The Grantee shall implement the alterations within thirty (30) days unless another timeframe is agreed to by the State and the Grantee.

**TRI-COUNTY COMMUNITY ACTION PROGRAM
EXHIBIT C
BUDGET**

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

FTA Section 5311	SFY 2024	SFY 2025
Coos & Grafton Counties		
Administration	\$66,000	\$66,000
Capital Preventive Maintenance	\$40,000	\$40,000
Capital ADA	\$00	\$00
Operating	\$132,000	\$132,000
Subtotal Coos & Grafton Counties	\$238,000	\$238,000
Carroll County	SFY 2024	SFY 2025
Administration	\$59,000	\$59,000
Capital Preventive Maintenance	\$30,000	\$30,000
Capital ADA	\$00	\$00
Operating	\$35,000	\$35,000
Subtotal Carroll County	\$124,000	\$124,000
Total FTA 5311 Funding	\$362,000	\$362,000
Two-year FTA 5311 Funding Total	\$724,000	
FTA Section 5310 RCC – Region 1	SFY 2024	SFY 2025
Contracted Services	\$128,989	\$128,989
Mobility Management Activities	\$94,111	\$94,111
Regional Mobility Manager	\$50,000	\$50,000
Total FTA 5310 RCC Funding – Region 1	\$273,100	\$273,100
FTA Section 5310 RCC – Region 2	SFY 2024	SFY 2025
Contracted Services	\$76,607	\$76,607
Mobility Management Activities	\$42,593	\$42,593
Regional Mobility Manager	\$50,000	\$50,000
Total FTA 5310 RCC Funding – Region 2	\$169,200	\$169,200
Total 5310 RCC Funding Regions 1 & 2	\$442,300	\$442,300
Two-year FTA 5310 RCC Funding Totals	\$884,600	
Total Federal (FTA) Funds	\$804,300	\$804,300
Total Two-Year Grant Funds	\$1,608,600	

- a. Funds are contingent upon Federal and State appropriations.

- II. Not less than fourteen days prior to the submission of the Grantee's first request for reimbursement, the Grantee shall submit to the State a budget incorporating all funds to be expended in the provision of services pursuant to this Grant. Budget revisions may be made with written approval of the State.

- III. The Grantee may seek reimbursement for these funds by submitting a monthly or quarterly invoice for the total eligible expenses, less agency match as applicable to State. The invoice must include verification of source(s) of matching funds and statements from service providers, as applicable, to support the request for matching funds.
- IV. Mobility management costs shall be itemized and include such information as required to support the request.
- V. The Grantee will verify that trip reimbursement is for non-Medicaid-eligible trips only.
- VI. For expenses other than contracted services, the Grantee may seek reimbursement only for eligible expenses listed in the budget and detail-of-cost form provided by the State, with the exception of funds specifically reserved, if any, and identified in "Specifically Programmed Funds," at the end of this Exhibit.
- VII. At the sole discretion of the State, the Grantee may carry forward any unexpended portion of the federal funds included in the Grant Price to a subsequent Grant, if any, between the State and the Grantee.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
EXHIBIT D
VEHICLE LIST

Total Vehicles: 11

2011 Eldorado Aerolite 8&2 Gas Bus	1FDEE3FL0BDA73421
2016 Ford E350 8 & 2 Passenger Bus	1FDEE3FS9GDC57853
2016 Ford E350 8 & 2 Passenger Bus	1FDEE3FS5GDC57851
2016 Ford E350 8 & 2 Passenger Bus	1FDEE3FS7GDC57852
2017 Ford E350 8 & 2 Passenger	1FDEE3FS8HDC29270
2019 Ford E450SD 12&2	1FD4E4FS5KDC68674
2021 Ford Coach & Equipment Phoenix	1FD4E4FN9MDC14274
2021 Ford Transit Van White	1FDAX2C86MKA19896
Coach & Equipment Phoenix; Ford F450	1FD4E4FS1KDC73998
Ford Transit 350	1FDAX2C85LKA63998
Ford Transit 350	1FDAX2C83LKA63997

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.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Board Chair of Tri-County Community Action Program, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on May 31st, 2020, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Jeanne Robillard (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Tri-County Community Action Program, Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. 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: 4/20/23

Sandy Alonzo
Signature of Elected Officer
Name: Sandy Alonzo
Title: Board Chair



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 F-IAI/Cross Insurance 1100 Elm Street Manchester NH 03101		CONTACT NAME: Susan Sullivan PHONE: (603) 669-3218 (A/C, No, Ext): (603) 669-3218 FAX (A/C, No): (603) 645-4331 E-MAIL: manch.cons@crossagency.com ADDRESS:	
INSURED Tri-County Community Action Program, Inc 30 Exchange Street Berlin NH 03570		INSURER(S) AFFORDING COVERAGE INSURER A: Philadelphia Indemnity Ins Co INSURER B: Granite State Health Care and Human Services Self- INSURER C: INSURER D: INSURER E: 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	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			PHK2433324	07/01/2022	07/01/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MLD EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 Professional Liability \$ 1,000,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY			PIPK2433331	07/01/2022	07/01/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000 <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE			PIUB821555	07/01/2022	07/01/2023	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$
B	<input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	HCHS20220000058 (3a.) NH	01/01/2023	01/01/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.I. EACH ACCIDENT \$ 1,000,000 E.I. DISEASE - EA EMPLOYEE \$ 1,000,000 E.I. DISEASE - POLICY LIMIT \$ 1,000,000

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

CERTIFICATE HOLDER New Hampshire Department of Transportation Rail and Transit PO Box 483 Hazen Drive Concord NH 03302-0483	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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Office of Labor-Management Standards

Special Warranty Arrangement

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

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

January 3, 2011

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

considered within the purview of this paragraph.

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

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

Length of Service Separation Allowance

1 year and less than 2 years 3 months' pay

2 " " " 3 " 6 " "

3 " " " 5 " 9 " "

5 " " " 10 " 12 " "

10 " " " 15 " 12 " "

15 " " over 12 " "

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Last Updated: 02-07-18

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FEDERAL FISCAL YEAR 2023 CERTIFICATIONS AND ASSURANCES FOR FTA ASSISTANCE PROGRAMS

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

Name of Applicant: Tri-County Community Action Program, INC.

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

Or,

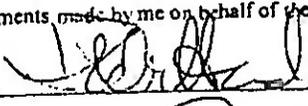
The Applicant certifies to the applicable provisions of the categories it has selected:

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

Certifications and Assurances

Fiscal Year 2023

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

Signature  Date: 1/3/23
Name Jeanne L. Robillard, CEO Authorized Representative of Applicant

FFY 2022 MASTER AGREEMENT

ACKNOWLEDGEMENT OF RECEIPT

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

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

Tri-County CAP
Name of Agency

5/25/22
Date

Jeanne Robillard
Name of Authorized Official

J. Robillard
Signature



FTA and 2 CFR 200 Agreement

Name of Awarding Agency: Federal Transit Administration (FTA)

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

Name of Subrecipient/Contracting Agency: Southwestern Community Services

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

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

Amount: \$884,600.00

Catalog of Federal Domestic Assistance (CFDA) number: 20.513

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

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

Federal Award Date: 9/1/22

Contact information for sub-awarding official:

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

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

Is this award for research and development? No

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

Subrecipient/Contractor Information:

Subrecipient/Contractor Name: *Tri-County Community Action Program*

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

Name of authorizing subrecipient/contracting official: Jeanne Robillard

Title of authorizing subrecipient/contracting official: CEO

Federal Clauses: N/A

Master Agreement/Certifications and Assurances: Yes

Subrecipient/Contractor Federal indirect cost rate: 12%

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

Subaward Period of performance:

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



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

For FFY: 2024 Section: 5310 RCC Amount: \$884,600.00

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

For FFY: 2024 Section: 5310 RCC Amount: \$884,600.00

Pass-through requirements:

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

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

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

Date: 4/20/23

Name of authorizing subrecipient/contracting official: Jeanne Robillard

Title of authorizing subrecipient/contracting official: CEO

Signature of authorizing subrecipient/contracting official:



FTA and 2 CFR 200 Agreement

Name of Awarding Agency: Federal Transit Administration (FTA)

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

Name of Subrecipient/Contracting Agency: Southwestern Community Services

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

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

Amount: \$724,000.00

Catalog of Federal Domestic Assistance (CFDA) number: 20.509

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

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

Federal Award Date: 9/8/21

Contact information for sub-awarding official:

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

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

Is this award for research and development? No

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

Subrecipient/Contractor Information:

Subrecipient/Contractor Name: *Tri-County Community Action Program*

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

Name of authorizing subrecipient/contracting official: Jeanne Robillard

Title of authorizing subrecipient/contracting official: CEO

Federal Clauses: N/A

Master Agreement/Certifications and Assurances: Yes

Subrecipient/Contractor Federal indirect cost rate: 12%

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

Subaward Period of performance:

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



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

For FFY: 2024 Section: 5311 Amount: \$724,000.00

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

For FFY: 2024 Section: 5311 Amount: \$724,000.00

Pass-through requirements:

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

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

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

Date: 4/20/23

Name of authorizing subrecipient/contracting official: Jeanne Robillard

Title of authorizing subrecipient/contracting official: CEO

Signature of authorizing subrecipient/contracting official: 

P.O. Box 9082, J.F.K. Post Office

August 24, 1973 MB:EC:EW

Community Action in Coos,
Carroll and Grafton Counties, In
69 Willard Street
Berlin, New Hampshire 03570
Attn: Fred Hill Jr. & Glenn R.
Eastman

Gentlemen:

This is in reply to your recent letter, requesting a copy of an exemption letter for the above organization

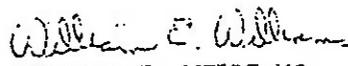
Due to our records retention program, a copy of the original letter is not available.

However, records in this office indicate that a determination letter was issued on March, 1966 to the above organization ruling that they were exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954.

This ruling remains in effect as long as there are no changes in their character, purpose, or method of operation.

I trust that the foregoing information will serve your purpose.

Very truly yours,


WILLIAM E. WILLIAMS
District Director

Your employer identification number is 020267404

Internal Revenue Service

Department of the Treasury

District
Director

10 MetroTech Center
625 Fulton Street
Brooklyn, NY 11201

▷

Date: JUN 30 1997

Tri-County Community Action
Program, Incorporated
30 Exchange Street
Berlin, NH 03570

Person to Contact:
Patricia Holub
Contact Telephone Number:
(718) 488-2333
EIN: 02-0267404

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Tri-County Community Action Program, Incorporated.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the tax exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

(Patricia Holub)

Patricia Holub
Manager, Customer
Service Unit

Name of Organization: Tri-County Community Action
Program, Incorporated

Date of Exemption Letter: March 1988

Exemption granted pursuant to section 501(c)(3) of the
Internal Revenue Code.

Foundation Classification (if applicable): Not a private
foundation as you are an organization described in sections
509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

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**

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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**

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
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	<u>6,979,931</u>	<u>6,495,122</u>
PROPERTY		
Property and equipment	12,794,151	12,917,935
Less accumulated depreciation	<u>(6,088,609)</u>	<u>(5,850,185)</u>
Property, net	<u>6,705,542</u>	<u>7,067,750</u>
OTHER ASSETS		
Restricted cash	<u>410,431</u>	<u>439,822</u>
TOTAL ASSETS	<u>\$ 14,095,904</u>	<u>\$ 14,002,694</u>
<u>LIABILITIES AND NET ASSETS</u>		
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	<u>1,085,406</u>	<u>1,400,645</u>
Total current liabilities	2,356,003	2,742,180
LONG TERM DEBT		
Long term debt, net of current portion	<u>4,442,866</u>	<u>4,577,505</u>
Total liabilities	<u>6,798,869</u>	<u>7,319,685</u>
NET ASSETS		
Without donor restrictions	7,037,337	6,199,624
With donor restrictions	<u>259,698</u>	<u>483,385</u>
Total net assets	<u>7,297,035</u>	<u>6,683,009</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 14,095,904</u>	<u>\$ 14,002,694</u>

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**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2022 Total</u>	<u>2021 Total</u>
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	1,095,678	-	1,095,678	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	1,521,208
NET ASSETS, BEGINNING OF YEAR	6,199,824	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

TRINITY COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATES

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

	Agency Fund	Head Start	Quadrants/2	Transportation	Volunteer	Carroll County (Dental)	Metrolink	Energy and Community Development	Elder	Housing Services	Total	General and Administration	Construction	Total
Direct Expenses:														
Payroll	\$ 481,447	\$ 1,581,862	\$ 480,242	\$ 447,916	\$ 42,414	\$ 272,000	\$ 689,549	\$ 1,412,634	\$ 490,039	\$ 23,483	\$ 6,925,992	\$ 541,879	\$ -	\$ 6,307,870
Payroll taxes and benefits	112,083	425,086	103,479	79,884	8,955	68,357	161,260	352,787	96,642	-	1,398,623	133,168	-	1,531,781
Assistance to clients	-	-	-	89,587	-	-	-	16,484,024	7,043,338	-	-	23,626,937	-	23,626,937
Consumable supplies	8,143	167,505	8,474	7,259	445	57,798	29,763	573,443	306,048	727	1,160,632	20,526	-	1,181,157
Space costs and rentals	4,434	194,445	44,378	18,836	5,481	882	74,769	217,812	66,492	-	815,131	112,318	-	727,449
Depreciation expense	188,801	60,198	800	108,348	-	42,403	15,459	60,997	5,833	67,389	519,334	-	-	618,334
In-kind expended	117,498	-	-	-	-	-	53,684	-	67,189	-	228,341	-	-	228,341
Consultants and contractors	84,310	2,132	6,835	13,178	-	187,893	203	44	17,966	-	331,481	35,642	-	367,323
Utilities	191,020	28,064	21,822	16,187	1,697	13,087	43,536	44,724	24,182	26,503	412,684	4,851	-	417,545
Travel and meetings	8,147	86,464	5,892	27,691	-	4,329	21,471	17,281	11,283	825	154,299	8,024	-	160,323
Other direct program costs	67,663	52,568	(8,687)	3,689	2,509	871	943	26,003	5,785	108,266	257,115	63,834	1,286	322,215
Fiscal and administrative	81	294	8,929	622	75	8,489	8,667	38,011	4,678	2,919	70,655	144,494	-	215,153
Building and grounds maintenance	135,694	84,695	-	2,111	-	1,968	10,103	154	388	11	227,497	442	-	227,939
Interest expense	84,838	66	1,031	68	-	-	102	-	11	-	86,500	82	-	86,582
Vehicle expense	5,657	-	-	69,672	-	-	-	83,810	-	-	169,039	-	-	169,039
Insurance	48,467	8,338	579	2,827	483	1,341	8,073	6,018	-	3,250	77,161	34,834	-	112,065
Maintenance of equipment and rental	8,601	35,322	6,441	6,488	-	12,700	16,121	87,777	6,332	8,681	192,471	7,383	-	199,854
Flued fees	13,328	-	25	109	-	1,688	81	4,998	3,407	125	23,665	278	-	23,840
Total Direct Expense	1,453,842	2,792,837	658,858	632,112	62,065	673,708	17,630,660	8,879,945	1,095,678	349,798	15,487,817	1,148,090	1,286	38,634,973
Indirect Expenses														
Indirect costs	144,822	273,225	79,128	75,578	6,193	68,681	110,792	289,853	106,828	-	1,148,090	(1,148,090)	-	-
Total Direct & Indirect expense	\$ 1,598,664	\$ 3,066,062	\$ 737,986	\$ 707,690	\$ 68,258	\$ 742,389	\$ 17,741,452	\$ 9,169,798	\$ 1,202,506	\$ 349,798	\$ 16,635,907	\$ -	\$ 1,286	\$ 38,634,973

See Notes to Consolidated Financial Statements

TRICOUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

	Agency Fund	Head Start	Grant/Reimbursable	Transportation	Volunteer	Workforce Development	Carroll County District	Support Center	Homeless	Energy and Community Development	Other	Housing Services	Total	General and Administrative	Fundation	Total	
Direct Expenses																	
Payroll	\$ 420,822	\$ 1,500,071	\$ 816,254	\$ 427,402	\$ 53,183	\$ 14,340	\$ 258,217	\$ 111,208	\$ 488,439	\$ 1,358,878	\$ 541,838	\$ 34,064	\$ 6,872,278	\$ 857,868	\$ -	\$ -	\$ 8,481,228
Payroll taxes and benefits	114,684	488,834	141,879	86,552	14,248	6,228	57,825	25,302	134,309	348,686	123,187	-	1,648,453	-	-	-	1,721,268
Assistance to clients	31,888	-	-	78,832	-	-	-	73,837	3,864,794	8,803,629	882	-	9,864,863	-	-	-	9,864,863
Consumable supplies	18,083	324,333	9,885	12,788	6,717	63	46,020	5,472	13,308	469,802	298,831	1,278	1,900,378	13,443	-	-	1,913,813
Space costs and rentals	4,875	188,487	42,825	15,783	4,884	8,788	483	1,248	28,218	140,400	53,282	-	488,878	82,807	-	-	588,685
Depreciation expense	190,408	33,344	-	68,821	-	-	43,214	11,064	2,438	38,832	3,333	87,288	448,294	1,151	-	-	448,418
In-kind expended	-	123,708	-	29,863	-	-	-	88,878	48,607	-	72,528	-	384,551	-	-	-	384,551
Contracts and contractors	-	8,827	1,370	-	-	-	301,033	-	-	44	19,318	-	218,702	19,434	-	-	238,178
Utilities	138,721	25,781	20,811	14,348	1,838	1,123	12,783	18,170	28,880	43,414	23,548	33,637	349,038	4,638	-	-	353,676
Travel and meetings	1,388	66,943	2,629	22,740	162	-	1,370	802	17,188	23,168	8,786	-	158,886	2,458	-	-	159,344
Other direct program costs	(38,110)	37,081	1,818	28,389	2,048	-	1,348	3,472	20,806	96,887	21,832	37,742	188,973	13,977	-	-	188,969
Fiscal and administrative	1,721	1,008	10,788	882	1,847	-	7,837	1,273	3,188	33,868	4,878	2,388	88,444	134,629	-	-	233,073
Building and grounds maintenance	107,873	21,937	138	7,807	72	-	4,879	7,441	8,781	68,887	5,538	11,141	342,344	-	-	-	342,344
Interest expense	88,871	18	418	4	-	-	38,388	10	3	720	3	-	137,418	(104)	-	-	137,312
Vehicle expense	2,186	-	-	73,285	-	-	-	-	-	64,888	-	-	180,738	-	-	-	180,738
Insurance	48,888	7,079	528	2,288	-	-	1,334	2,883	3,714	8,481	-	3,251	77,328	31,602	-	-	108,930
Maintenance of equipment and rental	(58,823)	81,182	9,817	6,888	13,173	-	(2,131)	83	2,538	24,134	12,430	10,822	78,814	20,381	-	-	98,663
Road fees	(30,811)	-	-	-	-	-	1,788	-	1,828	1,322	3,212	-	(22,374)	10,440	-	-	(11,824)
Total Direct Expenses	1,917,880	2,888,419	782,263	878,078	88,817	48,178	889,841	383,368	4,788,808	8,641,327	1,182,453	182,810	21,358,301	1,172,888	-	-	22,527,289
Indirect Expenses																	
Indirect costs	138,891	293,788	83,188	78,104	8,842	2,951	72,836	21,821	81,887	218,488	129,217	-	1,172,883	(1,172,883)	-	-	-
Total Direct & Indirect Expenses	\$ 1,148,891	\$ 3,182,188	\$ 865,451	\$ 956,182	\$ 97,659	\$ 51,129	\$ 962,677	\$ 405,189	\$ 4,870,695	\$ 8,859,815	\$ 1,311,670	\$ 182,810	\$ 22,527,289	\$ -	\$ -	\$ -	\$ 22,527,289

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

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 614,028	\$ 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)	(204,397)
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	<u>499,110</u>	<u>2,838,475</u>
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	<u>(149,139)</u>	<u>(755,217)</u>
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	<u>(129,342)</u>	<u>(527,294)</u>
NET INCREASE IN CASH AND RESTRICTED CASH	220,629	1,555,964
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	<u>4,994,693</u>	<u>3,438,729</u>
CASH AND RESTRICTED CASH, END OF YEAR	<u>\$ 5,215,322</u>	<u>\$ 4,994,693</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	<u>\$ 95,593</u>	<u>\$ 136,425</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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**.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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).

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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:

	<u>2022</u>	<u>2021</u>
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	<u>410,431</u>	<u>439,822</u>
Total financial assets	<u>7,191,792</u>	<u>6,828,365</u>
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	<u>(207,879)</u>	<u>(412,665)</u>
Amounts not available within one year	<u>1,439,477</u>	<u>1,828,381</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 5,752,315</u>	<u>\$ 4,999,984</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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:

	<u>2022</u>	<u>2021</u>
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	<u>\$ 5,215,322</u>	<u>\$ 4,994,693</u>

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
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	<u>418,840</u>	<u>-</u>	<u>418,840</u>
	<u>\$12,794,151</u>	<u>\$ 6,088,609</u>	<u>\$ 6,705,542</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

Property consists of the following at June 30, 2021:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
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	<u>418,840</u>	<u>-</u>	<u>418,840</u>
	<u>\$12,917,935</u>	<u>\$ 5,850,185</u>	<u>\$ 7,067,750</u>

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:

	<u>2022</u>	<u>2021</u>
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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

	<u>2022</u>	<u>2021</u>
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
Comerstone 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
Comerstone 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.	<u>250,000</u>	<u>250,000</u>
Total long term debt before unamortized debt issuance costs	4,586,475	4,716,704
Unamortized debt issuance costs	<u>(9,157)</u>	<u>(10,044)</u>
Total long term debt	4,577,318	4,706,660
Less current portion due within one year	<u>(134,452)</u>	<u>(129,155)</u>
	<u>\$ 4,442,866</u>	<u>\$ 4,577,505</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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

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

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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:

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

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:

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

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:

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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

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:

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

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:

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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:

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

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:

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

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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.

TRICOUNTY COMMUNITY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Health and Human Services				
HEAD START CLUSTER				
Head Start	\$3,600		01CH011936-01-00	\$ 1,469,171
Head Start	\$3,600		01CH011936-02-00	1,175,150
CRSEA-Head Start	\$3,600		01HE001251-01-01	14,097
ARPA-Head Start	\$3,600		01HE001251-01-01	102,741
			CLUSTER TOTAL	2,761,159
Low-Income Home Energy Assistance	\$3,568	State of New Hampshire Office of Energy and Planning	G-2181NHLEIA	1,440,623
Low-Income Home Energy Assistance	\$3,568	State of New Hampshire Office of Energy and Planning	52BGARP22	3,886,465
CV-Low-Income Home Energy Assistance	\$3,568	State of New Hampshire Office of Energy and Planning	2001NHESC3	409,927
Low-Income Home Energy Assistance	\$3,568	State of New Hampshire Office of Energy and Planning	G-2001NHLEIA	183,825
ARPA-Low-Income Home Energy Assistance	\$3,568	State of New Hampshire Office of Energy and Planning	G-2001NHLEIA	469,260
			TOTAL	8,189,000
AGING CLUSTER				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (SEAS)	\$3,044	State of New Hampshire Office of Energy and Planning	18AANH73SS	6,218
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (Sr. Wheels)	\$3,044	State of New Hampshire Department of Health and Human Services	512-500352	91,009
			TOTAL	97,227
Special Programs for the Aging - Title III, Part C - Nutrition Services (Congregate & HD Meals)	\$3,045	State of New Hampshire Department of Health and Human Services	541-500388	284,480
Special Programs for the Aging - Title III, Part C - HDCS	\$3,045	State of New Hampshire Department of Health and Human Services		58,750
CV-Special Programs for the Aging-Title III, Part C - Nutrition Services (Congregate & HD Meals)	\$3,045	State of New Hampshire Department of Health and Human Services		15,812
			TOTAL	358,842
Nutrition Services Incentive Program (NSIP)	\$3,053	State of New Hampshire Department of Health and Human Services	NONE	88,214
			CLUSTER TOTAL	544,283
Community Services Block Grant	\$3,569	State of New Hampshire Department of Health and Human Services	102-500731	707,458
CV - Community Services Block Grant	\$3,569	State of New Hampshire Department of Health and Human Services	102-500731	707,458
			TOTAL	707,458
Temporary Assistance for Needy Families (TANF)	\$3,558	State of New Hampshire Department of Health and Human Services	1802NHTANF	24,800
Activities to Support STLT Health Department Response to Public Health or Healthcare Crises	\$3,391	State of New Hampshire Department of Health and Human Services	NH7507000031	21,162
Social Services Block Grant (Title XX I&R)	\$3,867	State of New Hampshire Department of Health and Human Services	545-500387	106,637
Social Services Block Grant (Title XX HD)	\$3,867	State of New Hampshire Department of Health and Human Services	544-500386	85,043
Social Services Block Grant (Guardianship)	\$3,867	State of New Hampshire Department of Health and Human Services	102-500731	13,742
			TOTAL	205,422
Provider Relief Fund	\$3,498			75,211
Projects for Assistance in Transition from Homelessness	\$3,150	State of New Hampshire Office of Human Services, Bureau of Homeless	06-95-42-423010-7828	52,372
Total U.S. Department of Health and Human Services				\$ 12,580,667

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
<u>U.S. Department of Energy</u> Weatherization Assistance for Low-Income Persons	61.042	State of New Hampshire Governor's Office of Energy & Community Service	EE0007935	\$ 302,299
Total U.S. Department of Energy				\$ 302,299
<u>U.S. Corporation for National and Community Service</u> Retired and Senior Volunteer Program	94.002		19SRAN001	\$ 67,706
Total U.S. Corporation for National and Community Service				\$ 67,706
<u>U.S. Department of Agriculture</u> Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education	NONE	\$ 135,249
FOOD DISTRIBUTION CLUSTER Emergency Food Assistance Program	10.569	BMCAP	CLUSTER TOTAL	17,289
Total U.S. Department of Agriculture				\$ 152,518
<u>U.S. Department of Transportation</u> Formula Grants for Rural Areas (Section 5311)	20.509	State of New Hampshire Department of Transportation	NH-18-X046	\$ 383,653
TRANSIT SERVICES PROGRAMS CLUSTER Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of New Hampshire Department of Transportation	NH-85-X006	145,580
Total U.S. Department of Transportation			CLUSTER TOTAL	145,580
<u>U.S. Department of Housing and Urban Development</u> Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	102-500731	\$ 10,543
CV-Emergency Solutions Grant Program	14.231	State of NH Governor's Office for Emergency Relief & Recovery	63-2021-DEHS-08-EMERG-13	467,492
			TOTAL	478,035
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	NH00201001811	32,704
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	83-2019-BH(S)-01-Coors-04	130,258
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	NH012071000190	42,722
Total U.S. Department of Housing and Urban Development			TOTAL	205,684
				\$ 683,719

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
<u>U.S. Department of the Treasury</u>				
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery		
Coronavirus Relief Fund	21.019	Shelter Program		39,936
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Housing Stabilization Fund		252
		State of NH Governor's Office of Emergency Relief and Recovery Healthcare System Relief		10,000
			TOTAL	<u>50,188</u>
Emergency Rental Assistance Program	21.C23	NH Housing Finance Authority		18,784,198
Total U.S. Department of the Treasury				<u>\$ 18,834,386</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 31,160,608</u>

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Tri-County Community Action Program, Inc. under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Tri-County Community Action Program, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE C - INDIRECT RATE

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

**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

**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 McDermott & 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

Serving Coös, Carroll & Grafton Counties since 1965

Helping People. Changing Lives.

Board of Directors

FY2023

Coos County

Board Chair

Sandy Alonzo

Business

Brian Hoffman

Business

Fay Pierce

Low Income

Carroll County

Charles Monaghan

Business

Melissa Mullen

Business

Grafton County

Linda Massimilla

Elected Official

Ruth Heintz

Business Attorney

Richard Mcleod

Low Income

Treasurer

George Sykes

Elected Official

List of Key Personnel & Salaries
2023

<u>Name</u>	<u>Title</u>	<u>Salary</u>
Jeanene McDonald	Director	\$48,000.00
Kayleigh Chaloux	Operations Manager	\$40,000.00

JEANENE MCDONALD

• jmcDonald@tccap.org

Professional Summary

I am one who goes above and beyond basic administrative tasks and takes on multiple projects at once. Excellent work ethic and strength in boosting company morale. I can be put in various positions and excel.

Skills

- Highly Motivated
- Professional
- Flexible
- Accurate and detailed
- Excellent planner and coordinator
- Works well under pressure
- demeanor
- Team building
- Multi-line phone proficiency
- thinker
- Project planning
- HIPAA compliance
- some knowledge in grant writing
- Dependable
- Pleasant

Work History

Operations Manager, 07/01/2017 to Current

Tri County Cap Transit – 31 Pleasant Street, Berlin, NH

- Follow Department of Transportation (DOT) policies and procedures.
- Lead, direct and manage fleet drivers and dispatch staff.
- Hiring, training, evaluating performance from staff
- Participate in the development and plan of annual budgets
- Ensure operations are compliant with DOT standards for safety and insurance purposes.

Dispatcher, 04/2015 to Current 07/1/2017

Tri County Cap Transit – 31 Pleasant Street, Berlin, NH

- Assign drivers routes, destinations, and timelines.
- Keep in close contact with drivers who are on the road.
- Proficient at using dispatch software.
- Responsible for keeping, verifying, and monitoring driver daily logs.
- Attend quarterly staff meetings and take minutes for those meetings.
- Effectively work with co-workers
- Provided outstanding customer service.

Assistant guest services manager, 11/2014 to 04/2015

Wildcat Mountain Ski Area – Gorham, NH

- Cross-trained and backed up other customer service managers.
- Hired seasonal staff.
- Made out weekly schedules.
- Oversees all guest services operations, including front desk, reservations, and ticket sales.
- Ensure quality and guest satisfaction.
- Good through knowledge of scheduling software.
- Daily Deposits for all departments.

Assistant manager, 04/2012 to 01/2014

Toys R Us – Settlers Green, North Conway NH

- Organized private mailbox system using mailbox manager software.
- Reported to the district manager regarding all store and staff issues.
- Managed staff of 4 sales associates, 2 team leaders.
- Hiring staff and making work schedules.
- Daily Deposits.

Housing coordinator, 03/1999 to 09/2011

Northern Human Services – Berlin, NH

- Planned and coordinated logistics and materials for board meetings, committee meetings and staff events.
- Ordered and distributed office supplies while adhering to a fixed office budget.
- Screened applicant resumes and coordinated both phone and in-person interviews.
- Drafted biweekly time sheets for Twelve (12) employees.
- Organized all new hire, security and temporary paperwork.
- Had to adhere to state rules and regulations.
- Follow state procedures on running a state funded facility.
- Follow a tight budget, to keep in state guidelines.
- Worked closely with other agencies.
- Open lines of communications with all areas of the Agency.
- Responsible for working closely with the case management and intake staff.
- Develop, implement and/or supervise programs and services in support of assigned housing program
- Complied with state and Federal regulations for eligibility determination and record-keeping.

- Prepared for state and Federal audits and provided regular reports to superiors and the Board of Directors.
- Perform case coordination, clinician collaboration, crisis prevention, crisis interventions to at least 15 consumers living with a severe mental illness.
- Demonstrates a working knowledge of public social service programs and policies.

Education

KAYLEIGH CHALOUX

Professional Summary:

Over the years I have mastered many valuable skills that have allowed me to be an asset to the companies that I have been employed with. Experience includes working in fast pace environments, being task oriented, consistently dependable, along with excellent time management, communication, and leadership skills. Administrative skills that includes preparing and submitting various reports. Leadership skills have been demonstrated in orientation of new employees to proper protocol, following company's code of conduct and following DOT regulations. Obtaining and negotiating a wide range of materials, services, and equipment have been tasks that I have performed through various positions I have held. I perform all duties to the highest specification and in a professional manner. I volunteer my time to aid fellow colleagues with tasks that they need aid in as well as completing tasks that are outside my regular assigned duties.

Personal Profile:

I find importance in taking initiative and responsibility for personal growth and continued education. In the work environment I contribute comprehensive knowledge, teamwork, and professionalism. Demonstrating respect for diversity, supervisors, and mandated policies is critical. I ensure to follow safety and security protocols at all times to ensure that staff is free from harm. I believe that my qualifications are exemplary, and that my abilities and dedication make me an excellent candidate for this position.

Professional Experience:

St. Vincent de Paul Rehab and Nursing Center

07/2022- 10/2022

Hours per week: 40+

Salary: \$51,100 Annually

Supervisor: Jeffery Lacroix

Telephone: (603) 752-1820

OK to contact: Yes

Human Resource Manager

Plan, coordinate, and direct the administrative functions of the organization. Included overseeing the recruiting, interviewing, and hiring of new staff; consult with administration on strategic planning; and serve as a link between the management and the organizations employees.

Major Duties and Responsibilities:

- Screening applications, initial interview process, and hiring of new staff
- Submitting claims for workers compensation, following up with claims department with the status of employees' condition.
- Keeping track of workers compensation injuries that needed to be logged and reported for OSHA.
- Submitting and approving FMLA for employees.
- Submitting information in relation to employee's conditions to Short term disability.
- Sitting with Administrator during disciplinary or warnings to employees.
- Arranging meetings in regards to employees and their work with the union.
- Maintaining Payroll for the organization on a weekly basis. This included but was not limited to, verifying no missed punches, inputting shift differential times, paid time off, and sick time. Making sure all time is approved and submitted after verification all information is correct to be sent to Payroll.

Tri County Community Action Program, Inc. / Transit

10/2021- 06/2022

Hours per week: 40+

Salary: \$40,000 Annually

Supervisor: Jeanene McDonald

Telephone: (603) 752-1741

OK to contact: Yes

Operations Manager

Manages and problem solves the day-to-day support of transit operations for safety, quality, productivity, and efficiency. Ensures the safety of all staff and customers.

Major Duties and Responsibilities:

- Schedules a total of 17 employees on a weekly basis to cover all service locations. This includes maintaining time off schedule, sick and personal time off, as well as fleet availability and when fleet needs to be removed from service to be maintained under DOT Standards.
- Works to coordinate services with other providers such as insurance companies. This includes using online portals to track incoming requests for services and accepting the trips. It can also be completed through phone communication and then scheduled into the dispatching software to then be distributed to drivers.
- Works alongside the Director to prepare financial and statistical reports and obtain funding to sustain system support. This includes but not limited to submitting various procurement reports, developing new sources of supply by submitting bids to Towns/Counties. Quarterly letters of request for funds must be prepared and sent to Towns/Counties.
- Prepared interagency agreements as well as prepared contract price/cost analyses
- Meeting with insurance contractor representatives to negotiate formal contracts for services and used interagency agreements to establish an agreement between agencies.
- Negotiated terms of contracts and informed contractors on status of solicitations.
- I have documented contract termination. This has been completed in terms of medical transportation services contract. It has also been completed in terms of termination of employees.
- ~~Scheduling and logging Drug and Alcohol screening for new and current employees.~~ Scheduling consists of emailing the Occupational Health Department and inquiring of dates available for screening. Once dates are determined the employee whom is being scheduled information is sent to Occupational Health coordinator. Then upon day of screening paperwork for an Order for Testing is completed and scanned to fax up to the Occupational Health Department. Once testing is complete, the employee returns with paperwork from the appointment. That along with the testing results which are received via email are printed, logged in an excel file, and physically filed so that they are accessible come an audit.
- Work involves extensive personal contact with others and is usually of a personal or sensitive nature.
- Collaborative with proven leadership skills to provide guidance and expertise to fellow colleagues. This is demonstrated when there is an issue between fellow colleagues. Sitting down with them to determine how the issue can be eliminated and how as team members of the agency we can work together to grow out of the experience. This can be done through team building exercises or employee appreciation days.
- Proficient in programs including Microsoft Word, Microsoft Works, Microsoft Excel and Microsoft PowerPoint.
- Create spreadsheets to collect data and analyze trends within the transportation services. This also includes creating surveys in regards to what customers may be looking for from the Transit Services. These are then distributed through our drivers, mailers, and local grocery stores. Once received the surveys are then tallied. An Excel Spreadsheet is then created to log the data. The data is then used in quarterly DOT reporting.
- Recruiting and onboarding, which includes job posting through online and physical platforms, initial and secondary interviews which can be completed in person or via web, conducting reference and background checks. Background checks are completed through the TRAK-1 platform.
- Prepare offer letters as well as new hire packets once onboarding process and background

checks have been completed and cleared. Scheduling of Pre-employment drug screening is then initiated.

- Orientate new staff and introduce staff to the facility and fellow colleagues. Upon orientation it is the operation manager's duty to sit down with the new employee and complete all HR paperwork. This included but is not limited to I9 Forms, W-4 Forms, chain of command, dress code, driver conduct, policy and procedure handbooks and sign off forms as well as necessary benefits and setting them up.
- Process employee leave of absences, including PTO, medical, and FMLA or bereavement.
- With employee disciplinary actions the Operation Manager will create a Performance Individualized Plan to leave room for growth in performance. Employees are given 30 days to hit performance goals. If they are not met then the termination process is initiated.
- In the event of employee termination, the Operation Manager then follows protocol for termination letter and payroll notification of termination.
- Complete monthly reports for DOT and FTA in regards to compliancy standards.
- Complete monthly reports for Sam.gov which involves running reports on the TCCAP organization and ensuring that all necessary compliances are up to date.
- Responsible for completing yearly evaluations on staff in relation to their performance and recommend oversight on how to reach performance goals. Evaluations were created by the Operations Manager in an Excel Spreadsheet. There are goals to be met with measurable values. Once input with the values of where the employee is currently performing, those are then formulated to a total performance value. This then is reviewed in person with the employee and signed off to be passed up the chain of command for the department and agency.
- Briefed management on the conditions of a contract that would be expiring. Example would be when the departments lease for a fax machine was expiring. IT was reached and made aware of the expiration. Operations manager then reached out to current and other local distributors to determine the best machine and rate of cost per copy. Then a contract was drawn up for the best quality, services and prices with distributor.
- Responsible to ensure that monthly bills are within the budget. The Operations Manager is in charge of maintaining two large budgets for the operational factors of transit. This includes that all employees are "billing" the correct element code for their hours to ensure that the budget does not go into the negative and that the operational budgets have a positive margin at the end of each month and fiscal year.
- Provided technical information to staff by e-mail. This includes but is not limited to daily manifest for daily trips, weekly schedules, and maintenance schedule for fleet to be out of service.
- Logging daily reports of the services provided by the company. Inputting into the dispatching software mileage for each fleet on the road daily. Running reports to determine ridership per area served, as well as running reports to determine the types of services such as senior, non-senior, disabled or medical ran for the day so that they can be billed out to the proper outside agencies for payment.
- Follow all policies to ensure that facilities guidelines and procedures are being followed when making purchase for the company. These include policies on attendance, internet usage, drug and alcohol usage, confidentiality, staff training, sick policy, disciplinary actions, and bereavement.
- Maintaining proper paperwork in relation to training of employees to ensure that they are up to date on all safety required training. Filing of certifications as well as an Excel spreadsheet that is maintained to ensure that all training, from PAT (Passenger Assistance Training), Disability Awareness, DOT Med cards, and physicals are up to date and current.
- Screen and forward incoming calls, greet visitors in a professional manner, and answering questions to the best of my knowledge.
- Maintain safety of the facility and all buses/staff at all times and ensured that employees are in compliance with requirements verifying safety issues in regard to the Occupational Safety and Health Act (OSHA) standards.
- Use e-self serve to log time for employees including daily schedules, approving time off, approving weekly hours.
- Compose memorandums to issue to staff which can range from reminders of training to reminders of policy and procedures.
- Complete audits of DOT related files to ensure that facility is in compliance. Which includes insuring all brochures, rider guides and other marketing materials are up to date and available to

all service areas, organizational charts with chain of command, job descriptions of staff, list of driver trainings along with the training certificates, DOT Medical cards, copy of all training materials used, and standards of conduct.

- Deal with disruptive customers in a manner to ensure the safety of all staff. This includes talking down customers and ensuring that they are heard.
- Work with Fleet and Facility manager to ensure that all buses are up to DOT regulations and safe for employees and customers. This includes a thorough walk through of fleet to ensure that the fleet is up to DOT standards. Ensure that all fleet are equipped with the proper equipment to safely serve customers in the community.
- Problem solve facility issues with the Director and Fleet and Facility manger. This can be done through individualized problem solving or manager meetings.
- Trained in emergency procedures and what actions need to be taken during a particular emergency both in and out of facility. Which includes following chain of command and contacting proper emergency officials to the scene.
- Work with Fleet and Facility manager to perform detailed analysis of bids or proposals received for selling of buses, including compliance with specifications on advertised procurement, and recommending award to lowest (or highest bidder depending on circumstance).
- Work with Fleet and Facility manager to negotiate contracts while selecting appropriate clauses to complete specifications.
- Prepared market research to determine availability of suppliers for materials needed for facility. This included determining the objective, collecting data and information related to the objective, analyze and compare the data, report findings, then proceed with moving forward to purchase materials need through the most viable source.
- Served as a technical advisor to the director in relation to scheduling and routes.
- Work with the Transit Director to set budget for next fiscal year for over 10 different accounts. This included creating an Excel Spreadsheet with formulas to determine and roll in salary, fringe, and workers compensation. As well as indirect cost and total margin for the fiscal year. It included research and collaboration with the DOT fiscal budget as well as implementing town funding.
- Worked with the Director to complete a proposal for services for a new service area. Once completed the Operations Manager worked with the Director to create a Memorandum of Understanding.
- The proposal process included extensive and multiple meetings with all parties involved to determine the needs of the requesting party and the servicing party.

Acted as Stand in Director included the following tasks:

- Attending meetings to ensure proper procedure are being followed for DOT standards.
- Prepare excel documents in relation to annual budget, spending, and services provided. This included looking at the current fiscal year budget and the anticipated increase of cost for the new fiscal year. A formula was created in order to determine hourly pay as well as fringe and wor
- Maintain Invoices from Administrative assistant to ensure all items are being billed properly and sent to accounting for payment.
- Count and input weekly deposit of fares collected to be brought to bank for deposit.
- Drafting final contract including specifications.
- Reviewed acquisition planning documents
- Documented contract termination
- Monitor weather and road conditions to determine if services need to be closed for day.

Homemaker
12/2019 – 10/2021
Full Time

Major Duties and Responsibilities:

- Taught three (3) children on a homeschool basis. This included teaching specific coursework related to their grade level as well as improving their academic performance.

- Scheduled and maintained all appointments for family. Appointment scheduling included but was not limited to: medical, special activities, school functions, and personal.
- Responsible for the creation, implication, and coordination of multiple activities and schedules.
- Managed household budget of five (5) individuals. Assured on-time payment of household bills, maintained balanced accounts, and prepared yearly taxes.
- Planned meals and specialized in food requirements for one individual with special dietary needs.
- Executed daily routines in punctual manner.
- Assigned and scheduled housekeeping duties to children according to their age and capabilities.
- Educated children on hygiene principals.
- Maintained and advocated for educational special needs for one child. This included meetings, IEP documents, and filing for easy accessibility.
- Performed homemaking activities that include but are not limited to: sweeping, vacuuming, mopping, dusting, laundry (washing, folding, and putting away), changing and cleaning bed linens, cleaning bathrooms, and washing dishes.

Androscoffin Valley Hospital

09/2018 -12/2019

Hours per week: 40

Salary: \$16.26/hr

Supervisor: Angela Jewett

Telephone: (603) 326-5872

Okay to Contact this Supervisor: Yes

Call Center Representative

Worked with patients to schedule appointments as well as help them with any issues. Dedicated to providing outstanding patient care.

Major Duties and Responsibilities:

- ~~Managing large amounts of daily inbound and outbound phone calls which included the scheduling of appointments for patients as well as customer service calls. This included multitasking along with time delegation.~~
- Maintained medical records in accordance to HIPPA. Included keying and inputting medical data into computer software.
- This also included following communication scripts, handling different topics, and acting as a liaison between patients, nurses, providers, and outside facilities.
- Duties included knowing and ensuring that all regulations and credentialing's were correct when scheduling appointments or completing prior authorizations. Obtaining the proper paperwork to provide supporting evidence was available.
- Completing prior authorization of procedures which included submitting documents and paperwork to insurance companies that proved the necessity of the procedure. This included collecting all appropriate medical documentation and information to ensure patient received coverage for medical procedures.
- Prior authorizations included calling insurance companies, verifying patient's coverage and confirming if the desired procedure was covered by the insurance company.
- Daily work tasks such as receiving referrals and scheduling patients in a timely manner for multiple providers and specialties.
- Ensuring that the providers schedules where available and managing the providers personal and vacation schedules to ensure that there were no scheduling issues.
- Developed the knowledge of customer/patient needs and trends to improve the patient's satisfaction.
- Provided information to supervisor in relation to services provided and supply contracts.
- Experience gained from this position also included creating new hire training material that was utilized in the process of training new employees within the patient access department.
- In creating the training material it was essential to ensure that the materials created aligned with the organizations strategic goals as well as aid in a smooth transition for new hires.

- Project Management skills which were demonstrated through Employee Engagement Committee. As a member of the Employee Engagement Committee it was entrusted to the members to encompass the mission of the organization in order to develop and implement various types of programs and documents to support Employee growth.
- Completed team building exercises

College Student & Homemaker

1/2015 – 9/2018

Full Time

Major Duties and Responsibilities:

- Uphold the values of honesty and academic integrity.
- Arrive on time as well as prepared for all scheduled classes.
- Ensure attention to quality in completing required assignments and submit by due date.
- Purchased all required equipment and materials for successfully complete coursework.
- Maintain budget and bills for two accounts. Included cash management and forecasting.
- Performed homemaking activities that include but are not limited to: sweeping, vacuuming, mopping, dusting, laundry (washing, folding, and putting away), changing and cleaning bed linens, cleaning bathrooms, and washing dishes.
- Evaluated the needs of individuals in the home and conferred with spouse to plan for additional services.
- Worked well under stress and efficiently with managing time between homemaking and college work.

Burndy, LLC.

(Temporary Agency All Staff from: 6/2012 to 3/2013)

03/2013 – 1/2015

Hours per week: 40+

Hourly: \$16.32/hr

Supervisor: Lora Claus

Telephone: (603) 703-2247

Okay to contact this Supervisor: Yes

Warehouse Administrator

Face paced warehouse environment with the responsibilities to ensure that the warehouse was running smoothly and all inventory was where it needed to be.

Major Duties and Responsibilities:

- Supervised five employees within the warehouse department.
- Scheduled employees shifts and attended meetings
- Directing daily tasks that needed to be completed within the warehouse to ensure smooth operation on the production floor during all three operating shifts.
- Ensure that those employees had the proper training that was needed to operate equipment and ship hazardous materials.
- Receiving phone calls and scheduling incoming and outgoing deliveries.
- Data entry on the supported SAP system.
- Microsoft Excel spreadsheets utilized to log inventory for materials both on and off site.
- Monthly reports were necessary to ensure all inventory was logged correctly.
- Maintaining administrative records was a crucial matter to ensure that all of the warehouse employees met the required training and employee development requirements within the department.
- Inventory logging and auditing was completed on weekly basis.
- Yearly inventory would be conducted to ensure that an audit of all materials could be completed and that all materials were accounted for.
- Inventory of materials would be collected physically, then logged on paper to be input into inventory log system and then filled securely for the appropriate time frame to ensure if needed

for audit the physical documentation was accessible.

- Worked with quality control to ensure that there were no discrepancies between inventories.
- Worked with Production Supervisor in discussing the procurement actions with vendors when creating purchase orders or trying to obtain pricing information in relation to the materials and supplies.
- Shipped completed inventory through other suppliers to complete sales.
- Experience drafting final contract specifications, packing and shipping requirements, and inspection instruction.
- I was responsible for preparing new training material for the new employee.
- Training material included how to complete a variety of daily tasks as related to the position as well as how to handle the employees within the warehouse.
- Included extensive inclusion in the hiring process and the training process.
- Team building skills which were demonstrated through team building exercises as the Warehouse Administrator.
- Provided information to production team and cost center managers to assist in their procurement needs.
- Ensured proposals/quotes contained proper specifications.
- I have provided agreements to establish an agreement between agencies in relation to quality control.
- Prepared and worked in maintaining purchase requests in relation to incoming and outgoing supplies and materials.
- Experience in managing inventory in extreme quantities
- Worked with supervisors to ensure training for other employees was met as well as recorded
- Ability to create and follow through with new training materials that ensures facilities strategic goals are obtained

Saint Vincent de Paul Nursing Home

10/2011- 10/2012

Hours per week: 30-40

Hourly: \$12.00/hr

Supervisor: Donna Wolin

Telephone (603) 752-1820

Okay to contact this Supervisor: Yes

Licensed Nurses Assistant

LNA with experience in working in a fast paced nursing and rehabilitation center, known for dedication to providing outstanding patient care.

Major Duties and Responsibilities:

- Instructed and supervised residents in self-care skills which included feeding, bathing, and dressing on a daily basis.
- Monitoring patient's vital signs, including blood pressure and temperature as well as changing bedsheets and cleaning patients' rooms.
- Conducted census on the unit to ensure that all patients were accounted for on my shift, should a discrepancy occur the unit was locked down until the patient was located.
- Conducted inventory of unit supplies and restocked items before supplies were depleted.

Education and Training

Bachelor of Business Administration with Concentration of Human Resources

Graduated 09/2018

Southern New Hampshire University Online, Hooksett, NH United States

- GPA: 3.955 out of 4.0
- Honors: Summa Cum Laude

- Relevant coursework:

Human Relations in Administration which concentrated on the human relation skills that managers need to develop interaction skills that contribute directly to effective human resource management in the development of higher productivity. Skill areas include leadership, motivation, communications, group dynamics, organizational development, management by objective, and stress and time management.

Managerial Accounting included learning how accounting and other productivity information can be used to assess and improve performance of an organization. Skills were taught to ensure that as a manager the ability to provide essential information needed to execute growth strategies and select opportunities that create business value.

Human Resource Management which concentrated on the fundamentals of policies and administration. Major tasks of procedures and developing, maintaining and utilizing and effective team were also studied.

Human Resource Strategy and Development which provided an understanding of the importance of sound HR practices and the integral role they play in achieving organizational success. Coursework included the studies of the environment of HR management; the challenges of staffing organizations, locally and internationally; the relationships of learning organization to training and development; the role of compensation and benefits strategies play in motivating the developing employee; and the concerns and issues related to employee and labor relations.

Employee and Labor Relations which examined the process of employee management relationships that occur in both the union and nonunion environment

Associates of Science in Administrative Health Services

Graduated 06/2012

Colorado Technical University Online, Colorado Springs, CO United States

- GPA: 3.64 out of 4.0
- Relevant coursework:

Professional Communications which provided an overview of the methods and media of business communications; concentrating on preliminary applications of communication rhetoric, theories, and principles.

Management Fundamentals which introduced emphasis on how the organizations management structure and leadership styles can impact businesses and how an organization must adapt or respond to the changes.

Spreadsheet Applications which introduced the basic computer spreadsheet application skills, with an emphasis on essential design, format, functions, and formulas of spreadsheet operations in solving real world problems.

References:

Melissa Locke
Bumdy, LLC -Warehouse Administrator
Phone Contact: 603-991-4127
Professional or Personal: Professional

Megan Moreau
Northeast Credit Union – Assistant Manager
Phone Contact: 603-631-7389
Professional or Personal: Professional

Tanya Tupick
Phone Contact: 603-723-3807
Email: ptan4sq@gmail.com
Professional or Personal: Personal

Guy Hoover
Bumdy, LLC.
Phone Contact: 603-348-6233
Professional or Personal: Professional

Kim Lessard
Creative Shear Touches
Phone Contact: 603-723-1514
Professional or Personal: Personal

Patricia Hamilton
Northway Bank
Phone Contact: 603-915-0713
Professional or Personal: Personal

jmcDonald

Objectives:

I am looking for a job that will allow me to utilize the skills I've honed over my years of work in various facilities to their fullest potential.

Education

White Mountain Community College

66 credits towards Bachelor's Degree / Working on business degree

Experience

Tri County CAP - Transit | 31 Pleasant St, Berlin, NH

Director of Transportation October 6, 2021- Present

- ❖ Follow Department of Transportation (DOT) policies and procedures
- ❖ Oversee, write and manage grants and financial resources to support Division Programs.
- ❖ Develop and implement strategies for improving program
- ❖ Ensure that program meet or exceed their strategic goals
- ❖ Provide regular supervision to program managers
- ❖ Responsible for general oversight of program
- ❖ Certified Passenger assistance trainer
- ❖ Certified Defensive Driver trainer

Tri County CAP - Transit | 31 Pleasant St, Berlin, NH

Operations Manager July 1, 2017 – October 6, 2021

- ❖ Follow Department of Transportation (DOT) policies and procedures
- ❖ Lead, direct and manage fleet drivers and dispatch staff.
- ❖ Hiring, training, evaluating performance from staff
- ❖ Participate in the development and plan of annual budgets
- ❖ Ensure operations are compliant with DOT standards for safety and insurance purposes.

Tri County CAP - Transit | 31 Pleasant St, Berlin, NH

Dispatcher April 2015 – June 30, 2017

- ❖ Assign drivers routes, destinations, and timelines.
- ❖ Keep in close contact with drivers who are on the road.
- ❖ Proficient at using dispatch software, and Medicaid Portal and software.
- ❖ Responsible for keeping, verifying, and monitoring driver daily logs.
- ❖ Attend quarterly staff meetings and take minutes for those meetings.
- ❖ Effectively work with co-workers
- ❖ Provided outstanding customer service

jmcDonald

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Wildcat Mountain Ski Area | Gorham, NH

Asst. Guest Services Manager *November 2014* – April 2015

- ❖ Cross-trained and backed up other customer service managers.
- ❖ Hired seasonal staff.
- ❖ Made out weekly schedules.
- ❖ Oversees all guest services operations, including front desk, reservations, and ticket sales.
- ❖ Ensure quality and guest satisfaction.
- ❖ Good thorough knowledge of scheduling software.
- ❖ Daily Deposits for all departments

Toys R Us | Settlers Green, North Conway, NH

Asst. Manager *April 2012* – January 2014

- ❖ Organized private mailbox system using mailbox manager software.
- ❖ Reported to the district manager regarding all store and staff issues.
- ❖ Managed staff of 4 sales associates, 2 team leaders.
- ❖ Hiring staff and making work schedules.
- ❖ Daily Deposits

Northern Human Services | Berlin, NH

Housing Coordinator *March 1999* – September 2011

- ❖ Planned and coordinated logistics and materials for board meetings, committee meetings and staff events.
- ❖ Screened applicant resumes and coordinated both phone and in-person interviews.
- ❖ Drafted biweekly time sheets for Twelve (12) employees.
- ❖ Organized all new hire, security and temporary paperwork.
- ❖ Had to adhere to state rules and regulations.
- ❖ Follow state procedures on running a state funded facility.
- ❖ Follow a tight budget, to keep in state guidelines.
- ❖ Worked closely with other while keeping an open line of communication.
- ❖ Responsible for working closely with the case management and intake staff.
- ❖ Develop, implement and/or supervise programs and services in support of assigned housing program
- ❖ Complied with state and Federal regulations for eligibility determination and record-keeping.
- ❖ Prepared for state and Federal audits and provided regular reports to superiors and the Board of Directors.
- ❖ Perform case coordination, clinician collaboration, crisis prevention, crisis interventions to at least 15 consumers living with a severe mental illness.
- ❖ Demonstrates a working knowledge of public social service programs and policies

jmcDonald

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Skills:

- ❖ Highly Motivated
- ❖ Flexible
- ❖ Accurate & Detail Oriented
- ❖ Excellent Planner & Coordinator
- ❖ Works well under pressure
- ❖ Pleasant & Professional Demeanor
- ❖ Team Building
- ❖ Multi - Line Phone proficiency
- ❖ Critical Thinker
- ❖ Project Planning
- ❖ HIPAA Compliance
- ❖ Basic knowledge of grant writing
- ❖ Dependable
- ❖ New Hampshire Notary

References available upon request