New Hampshire DOT
Department of Transportation

William Cass, P.E.
Commissioner

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF TRANSPORTATION

61

David Rodrigue, P.E.
Assistant Commissioner

Andre Briere, Colonel, USAF (RET)
Deputy Commissioner

Bureau of Rail & Transit
October 2, 2023

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

REQUESTED ACTION

Authorize the New Hampshire Department of Transportation (NHDOT) to pay an amount not to exceed $166,164 to Tri-County Community Action Program, Inc. (Vendor 177195), Berlin, NH to provide a portion of the non-federal funds required to match Federal Transit Administration (FTA) operating, effective upon Governor and Executive Council approval through June 30, 2025. 100% State General Funds.

Funding is available as follows for SFY 2024 and SFY 2025, with the ability to adjust encumbrances between State Fiscal Years through the Budget Office, if needed and justified.

	SFY 2024	SFY 2025
04-96-96-964010-2916		
Public Transportation		
073-509074 Grant Non-Federal	$83,082	$83,082

EXPLANATION

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 Carroll County as Carroll County Transit (CCT).

The Department's approved SFY 2024 and SFY 2025 operating budget includes $2,283,289 of state general funds to assist 10 public transit systems with matching FTA Section 5311 Rural Area Formula operating funds over the biennium; the FTA-funded contracts for this period have already been approved by Governor and Council. An annual base funding amount was allocated to each system resulting from tiered levels of public transit ridership and additional funding was provided based on incremental non-federal matching funds each system needed to access increased FTA operating funds apportioned under the Bipartisan Infrastructure Law (BIL).

The recipient transit agencies and the New Hampshire Transit Association were consulted as part of this multi-step allocation effort and it was realized that the rural public transit operators, as a whole, needed incremental matching funds to access BIL funding in both years, whereas the urban public transit providers did not need additional matching funds to leverage BIL funding until SFY 2025. As such, budgeted state

operating match funds have been programmed in the amount of $602,494 for SFY 2024 and $1,680,793 in SFY 2025, totaling $2,283,287 for the biennium, in accordance with the following distribution table:

AGENCY	CATEGORY	TOTAL 2024	TOTAL 2025	TOTAL BIENNIUM
Advance Transit	Rural	$166,165	$166,165	$332,330
BMCAP-Concord Area Transit	Rural	$166,165	$ 166,165	$332,330
COAST	Urban	$32,000	$389,127	$421,127
Manchester Transit Authority (including CART)	Urban	$40,000	$493,633	$533,633
City of Nashua (Nashua Transit System)	Urban	$32,000	$299,539	$331,539
Southwestern Community Services	Rural	$41,541	$41,541	$83,082
TCCAP Carroll County Transit	Rural	$41,541	$41,541	$83,082
TCCAP North Country Transit	Rural	$41,541	$41,541	$83,082
VNA @ HCS Keene City Express	Rural	$41,541	$41,541	$83,082
Total ridership distribution		**$602,494**	**$1,680,793**	**$2,283,287**

The eight agencies operating NH's 10 public transit systems are listed in the table above and separate contracts for each agency will be submitted to the Governor and Executive Council for approval. The state operating match funds will assist these agencies in meeting the non-federal matching requirements of 50% for operating expenses.

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

Your approval of this contract is respectfully requested.

Sincerely,

William Cass

William J. Cass, P.E.
Commissioner

Attachments

Subject: SFY 2024-2025 State Operating Match

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 04-96-96-964010-2916-073 -509074	1.7. Completion Date June 30, 2025	1.8. Grant Limitation $ 166,164.00
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: 10/19/2023			
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 8/29/23

3. AREA COVERED. Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

4. EFFECTIVE DATE; COMPLETION OF PROJECT.

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

5. GRANT AMOUNT; LIMITATION ON AMOUNT; VOUCHERS; PAYMENT.

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

6. COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

7. RECORDS and ACCOUNTS.

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

8. PERSONNEL.

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

9. DATA; RETENTION OF DATA; ACCESS.

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

10. CONDITIONAL NATURE 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.

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 entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. 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.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

13. CONFLICT OF INTEREST. No officer, member 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

Contractor Intials JK

Date 8/29/23

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

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

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

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

17. INSURANCE.

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

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

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

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

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

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

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

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

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

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

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

Contractor Intials _____

Date 8/29/23

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

EXHIBIT A Special Provisions

EXHIBIT B Scope of Services

EXHIBIT C Budget

Certificate of Good Standing

Certificate of Corporate Vote

Certificate of Insurance

Social Service Documents to Include:
- 501 (c)
- Financial Report
- Board of Directors
- Key Personnel and Salaries
- Resumes

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
EXHIBIT A
SPECIAL PROVISIONS

There are no modifications, deletions, or additions to the General Provisions in Form G-1.

6/29/23

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
EXHIBIT B
SCOPE OF SERVICES

B.1 Tri-County Community Action Program, Inc. (TCCAP) (hereinafter the "Grantee"), shall follow the terms and conditions applicable to State Operating Match funds:

1.1 State funds shall be used to provide a portion of the non-federal funds required to match Federal Transit Administration (FTA) operating funds for public transportation services provided by the Grantee, which are further detailed on the Grantee's website.

1.2 State Operating Match funds will be provided by the State as shown in Exhibit C.

JK
4/29/23

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
EXHIBIT C
BUDGET

C.1 The Grant Limitation, as defined in Section 1.8 of the Grant Agreement, are respective of State Operating Match funds and is granted as follows:

State Operating Match	**FY 2024**	**FY 2025**
Tri-County Community Action Program, Inc. (TCCAP)	$83,082	$83,082
Total Two-Year Contract Funds	**$166,164**	

1.1 Funds are contingent upon State appropriations.

C.2 Reimbursement of State Operating Match shall be requested via monthly invoices until Operating Funds are fully expended.

C.3 The Grantee's submitted invoices shall indicate the month(s) for which the State Operating Match is being applied and the amount of FTA funds the State Operating Match is leveraging, and the FTA grant program from which the Grantee will draw down the FTA funds.

JM 4/29/23

State of New Hampshire

Department of State

CERTIFICATE

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

Business ID: **63020**

Certificate Number: **0006195524**

IN TESTIMONY WHEREOF,

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

David M. Scanlan

Secretary of State

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 June 27th, 2023, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Jeanne Robillard CEO and or Randall Pilotte CFO (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. This authority **remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 8/16/2023

DocuSigned by:
Sandy Alonzo
549A7EEF1E8D4D5...
Signature of Elected Officer
Name: Sandy Alonzo
Title: Board Chair

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 06/30/2023

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

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

PRODUCER	CONTACT NAME: Susan Sullivan
Cross Insurance-Manchester	PHONE (A/C, No, Ext): (603) 669-3218 FAX (A/C, No): (603) 645-4331
1100 Elm Street	E-MAIL ADDRESS: manch.certs@crossagency.com
Manchester NH 03101	INSURER(S) AFFORDING COVERAGE / NAIC #
INSURED	INSURER A: Philadelphia Indemnity Ins Co 18058
Tri-County Community Action Program, Inc	INSURER B: Midwest Employers Casualty Company 23612
30 Exchange Street	INSURER C:
Berlin NH 03570	INSURER D:
	INSURER E:
	INSURER F:

COVERAGES CERTIFICATE NUMBER: 23-24 All lines REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC ☐ OTHER:			PHPK2571941	07/01/2023	07/01/2024	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Professional Liability	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 3,000,000 $ 3,000,000 $ 1,000,000
A	AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ NON-OWNED AUTOS ONLY			PHPK2571943	07/01/2023	07/01/2024	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☒ RETENTION $ 10,000			PHUB870544	07/01/2023	07/01/2024	EACH OCCURRENCE AGGREGATE	$ 2,000,000 $ 2,000,000 $
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: N If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		HCHS20230000575 (3a.) NH	01/01/2023	01/01/2024	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000

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

CERTIFICATE HOLDER

New Hampshire Department of Transportation Rail and Transit
PO Box 483
7 Hazen Drive
Concord NH 03302-0483

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Sali Rho Jeanogros

P.O. Box 9081, J.F.K. Post Office

August 24, 1973

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 1966

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

INDEPENDENT AUDITORS' REPORT

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

Report on Audit of the Financial Statements

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Tri-County Community Action Program, Inc. and Affiliate's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Tri-County Community Action Program, Inc. and Affiliate's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Tri-County Community Action Program, Inc. and Affiliate's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

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

Leone McDonnell & Roberts
Professional Association

North Conway, New Hampshire
November 15, 2022

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021

ASSETS

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

LIABILITIES AND NET ASSETS

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

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

	Agency Fund	Head Start	Guardianship	Transportation	Volunteer	Carroll County Dental	Homeless	Energy and Community Development	Elder	Housing Services	Total	General and Administrative	Fundraising	Total
Direct Expenses														
Payroll	$ 491,447	$ 1,591,962	$ 480,242	$ 447,910	$ 42,414	$ 272,090	$ 693,549	$ 1,412,854	$ 490,039	$ 23,485	$ 5,925,992	$ 581,978	$ -	$ 6,507,970
Payroll taxes and benefits	112,083	425,086	103,479	79,984	8,955	58,357	161,260	352,787	98,642	-	1,396,623	133,158	-	1,531,781
Assistance to clients	-	-	-	89,597	-	-	16,494,024	7,043,336	-	-	23,626,957	-	-	23,626,957
Consumable supplies	8,143	187,505	8,474	7,296	445	57,796	28,753	573,445	306,048	727	1,160,632	20,525	-	1,181,157
Space costs and rentals	4,434	194,445	44,378	18,636	5,481	582	74,769	217,912	56,492	-	615,131	112,318	-	727,449
Depreciation expense	168,801	50,196	500	108,348	-	42,409	16,459	60,397	5,833	67,389	519,334	-	-	519,334
In-kind expended		117,498	-	-	-	-	53,684	-	67,159	-	228,341	-	-	228,341
Consultants and contractors	94,310	2,132	5,635	13,178	-	197,993	203	44	17,986	-	331,481	35,842	-	367,323
Utilities	191,020	28,064	21,922	16,187	1,597	13,097	43,598	44,724	26,182	26,303	412,694	4,851	-	417,545
Travel and meetings	9,147	58,464	5,892	27,591	-	4,329	21,471	17,291	11,289	825	154,299	6,024	-	160,323
Other direct program costs	67,883	52,568	(8,680)	3,699	2,598	971	943	25,003	6,785	108,265	257,115	63,834	1,266	322,215
Fiscal and administrative	91	294	8,928	622	75	8,480	6,667	38,011	4,578	2,919	70,655	144,494	-	215,159
Building and grounds maintenance	135,694	64,895	-	2,111	-	1,966	10,103	154	3,817	8,757	227,497	442	-	227,939
Interest expense	94,638	66	1,031	68	-	-	102	386	11	-	96,500	82	-	96,582
Vehicle expense	5,557	-	-	89,672	-	-	-	93,810	-	-	189,039	-	-	189,039
Insurance	48,467	6,338	579	2,627	488	1,341	8,073	8,018	-	3,250	77,181	34,884	-	112,065
Maintenance of equipment and rental	8,601	35,322	8,441	6,466	-	12,700	18,121	87,777	8,332	8,691	192,471	7,383	-	199,854
Fixed fees	13,326	-	35	100	-	1,595	61	4,996	3,407	125	23,665	275	-	23,940
Total Direct Expenses	1,453,842	2,792,837	658,958	892,112	62,053	873,706	17,630,850	9,978,945	1,095,578	248,736	35,487,617	1,146,090	1,266	36,634,973
Indirect Expenses														
Indirect costs	144,922	273,225	70,126	75,578	8,193	68,583	110,702	289,953	106,828	-	1,146,090	(1,146,090)	-	-
Total Direct & Indirect expenses	$ 1,598,764	$ 3,066,062	$ 729,084	$ 967,690	$ 68,246	$ 742,289	$ 17,741,552	$ 10,268,898	$ 1,202,406	$ 248,736	$ 36,633,707	$ -	$ 1,266	$ 36,634,973

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

	Agency Fund	Head Start	Ownership	Transportation	Volunteer	Workforce Development	Carroll County Dental	Support Center	Homeless	Energy and Community Development	Elder	Housing Services	Total	General and Administrative	Fundraising	Total
Direct Expenses																
Payroll	$ 420,622	$ 1,590,871	$ 518,354	$ 427,492	$ 53,155	$ 14,240	$ 258,217	$ 111,208	$ 498,439	$ 1,358,676	$ 541,938	$ 34,064	$ 5,823,276	$ 657,959	$ -	$ 6,481,235
Payroll taxes and benefits	114,664	456,854	141,578	86,552	14,246	5,288	57,625	29,302	124,300	368,936	128,187	-	1,549,453	171,815	-	1,721,268
Assistance to clients	31,899	-	-	79,832	-	10,650	-	73,957	3,964,734	5,803,029	852	-	9,964,963	-	-	9,964,963
Consumable supplies	15,005	224,233	9,665	12,788	6,717	53	45 030	3,472	13,399	469,802	298,651	1,275	1,100,370	13,443	-	1,113,813
Space costs and rentals	4,975	195,497	42,825	15,783	4,664	8,706	485	1,249	29,218	140,400	53,267	-	496,876	92,807	-	589,683
Depreciation expense	140,408	55,944	-	89,021	-	-	40,214	11,064	2,439	38,852	3,333	67,389	448,284	1,151	-	449,415
In-kind expended	-	123,709	-	29 663	-	-	-	90 078	48,507	-	72,626	-	364,581	-	-	364,581
Consultants and contractors	-	6,937	1,370	-	-	-	201,033	-	-	44	10,318	-	219,702	19,424	-	239,126
Utilities	135,721	25,787	20,611	14,346	1,535	1,123	12,763	16,170	25 090	43,414	25,548	23,937	349,039	4,036	-	353,076
Travel and meetings	1,369	56,943	2,829	22,740	162	113	1,370	907	17,188	23,188	9,785	-	136,595	2,456	-	139,153
Other direct program costs	(39,110)	37,081	1,810	20,399	2,046	-	1,249	5,472	29,605	56,967	21,932	37,742	166,973	13,077	-	180,050
Fiscal and administrative	1,721	1,005	10,788	882	1,047	-	7,837	1,273	3,186	33,865	4,670	2,389	63,444	134,629	-	203,073
Building and grounds maintenance	107,973	21,907	130	7,907	72	-	4,819	7,441	8,791	65,867	5,896	11,141	242,344	-	-	242,344
Interest expense	86,971	16	449	4	-	-	39,249	10	3	720	3	-	137,416	(104)	-	137,312
Vehicle expense	2,156	-	-	73,586	-	-	-	-	-	84,998	-	-	160,739	-	-	160,739
Insurance	49,960	7,079	508	2,298	-	-	1,334	2,695	3,714	6,491	-	3,251	77,326	31,502	-	108,828
Maintenance of equipment and rental	(56,923)	51,182	9,917	6,988	13,173	-	(3,131)	63	2,559	24,134	12,430	10,822	70,314	20,351	-	90,665
Fixed fees	(30,611)	-	-	-	-	-	1,746	-	1,956	1,323	3,312	-	(22,374)	10,440	-	(11,934)
Total Direct Expenses	1,017,880	2,898,419	760,063	870,078	96,617	40,175	669,641	368,369	4,780,909	8,641,527	1,192,453	192,010	21,354,301	1,172,988	-	22,527,288
Indirect Expenses																
Indirect costs	130 691	292,789	83,180	78,104	9,042	2,961	72,356	21,993	81,587	280,488	120,217	-	1,172,985	(1,172,988)	-	-
Total Direct & Indirect expenses	$ 1,148,551	$ 3,149,168	$ 843,233	$ 948,182	$ 105,659	$ 43,135	$ 741,997	$ 372,952	$ 4,842,496	$ 8,922,015	$ 1,312,670	$ 192,010	$ 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

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

See Notes to Consolidated Financial Statements

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.

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

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

Guardianship

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

Transportation

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

Volunteer

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

Workforce Development

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

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

Carroll County Dental

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

Support Center

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

Homeless

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

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

Energy Assistance and Outreach

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

Low-Income Weatherization

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

Elder

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

Housing Services

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

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

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

Method of accounting

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

Basis of presentation

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

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

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

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

Contributions

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

Accounts Receivable

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

Property and Depreciation

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

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

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

Estimated useful lives are as follows:

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

Client Rents and HUD Rent Subsidy

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

Refundable Advances

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

Nonprofit tax status

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

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

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

Retirement plan

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

Donated services and goods

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

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

Donated property and equipment

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

Promises to Give

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

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

Use of estimates

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

Fair Value of Financial Instruments

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

Functional allocation of expenses

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

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

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

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

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

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

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

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

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

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

Advertising policy

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

Debt Issuance Costs

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

Revenue Recognition Policy

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

Other Matters

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

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

New Accounting Pronouncement

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

NOTE 2. LIQUIDITY AND AVAILABILITY

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

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

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

NOTE 3. CASH AND CASH EQUIVALENTS

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

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

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

Cash Restrictions

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

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

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

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

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

NOTE 4. INVENTORY

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

NOTE 5. PROPERTY

Property consists of the following at June 30, 2022:

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

Property consists of the following at June 30, 2021:

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

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

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

NOTE 6. ACCRUED COMPENSATED ABSENCES

For the years ending June 30, 2022 and 2021, employees of the Organization were eligible to accrue vacation for a maximum of 160 hours. At June 30, 2022 and 2021, the Organization had accrued a liability for future annual leave time that its employees had earned and vested in the amount of $228,312 and $233,907, respectively.

NOTE 7. LONG TERM DEBT

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

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

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

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

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

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

NOTE 9. DEMAND NOTE PAYABLE

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

NOTE 10. OPERATING LEASES

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

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

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

NOTE 11. IN-KIND CONTRIBUTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE 12. CONCENTRATION OF RISK

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

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

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

NOTE 13. NET ASSETS WITH DONOR RESTRICTIONS

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

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

NOTE 14. COMMITMENTS AND CONTINGENCIES

Grant Compliance

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

Environmental Contingencies

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

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

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

Loss Contingencies

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

NOTE 15. REPLACEMENT RESERVE AND RESIDUAL RECEIPTS ACCOUNTS

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

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

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

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

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

NOTE 16. RECLASSIFICATION

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

NOTE 17. SUBSEQUENT EVENTS

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

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.S. Department of Health and Human Services				
HEAD START CLUSTER				
Head Start	93.600		01CH011936-01-00	$ 1,469,171
Head Start	93.600		01CH011936-02-00	1,175,150
CRSSA-Head Start	93.600		01HE001251-01-01	14,097
ARPA-Head Start	93.600		01HE001251-01-01	102,741
			CLUSTER TOTAL	2,761,159
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-21B1NHLIEA	1,440,623
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	52BGARP22	5,888,465
CV-Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	2001NHE5C3	409,927
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-2001NHLIEA	193,625
ARPA-Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-2001NHLIEA	468,380
			TOTAL	8,199,000
AGING CLUSTER				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (SEAS)	93.044	State of New Hampshire Office of Energy and Planning	18AANHT3SS	6,218
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (Sr. Wheels)	93.044	State of New Hamoshire 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)	93.045	State of New Hampshire Department of Health and Human Services	541-500386	284,480
Special Programs for the Aging - Title III, Part C - HDCS	93.045	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)	93.045	State of New Hampshire Department of Health and Human Services		15,612
			TOTAL	358,842
Nutrition Services Incentive Program (NSIP)	93.053	State of New Hampshire Department of Health and Human Services	NONE	68,214
			CLUSTER TOTAL	544,283
Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	102-500731	
CV - Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	102-500731	707,458
			TOTAL	707,458
Temporary Assistance for Needy Families (JARC)	93.558	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	93.391	State of New Hampshire Department of Health and Human Services	NH75OT000031	21,162
Social Services Block Grant (Title XX I&R)	93.667	State of New Hampshire Department of Health and Human Services	545-500387	106,637
Social Services Block Grant (Title XX HD)	93.667	State of New Hampshire Department of Health and Human Services	544-500386	85,043
Social Services Block Grant (Guardianship)	93.667	State of New Hampshire Department of Health and Human Services	102-500731	13,742
			TOTAL	205,422
Provider Relief Fund	93.498			75,211
Projects for Assistance in Transition from Homelessness	93.150	State of New Hampshire Office of Human Services, Bureau of Homeless	05-95-42-423010-7926	52,372
Total U.S. Department of Health and Human Services				$ 12,590,887

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.S. Department of Energy				
Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Service	EE0007935	$ 302,299
Total U.S. Department of Energy				$ 302,299
U.S. Corporation for National and Community Service				
Retired and Senior Volunteer Program	94.002		19SRANH001	$ 67,706
Total U.S. Corporation for National and Community Service				$ 67,706
U.S. Department of Agriculture				
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	17,269
Total U.S. Department of Agriculture				$ 152,518
U.S. Department of Transportation				
Formula Grants for Rural Areas (Section 5311)	20.509	State of New Hampshire Department of Transportation	NH-18-X046	$ 383,553
TRANSIT SERVICES PROGRAMS CLUSTER				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of New Hampshire Department of Transportation	NH-65-X006	145,560
			CLUSTER TOTAL	145,560
Total U.S. Department of Transportation				$ 529,113
U.S. Department of Housing and Urban Development				
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	SS-2021-DFHS-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	NH0020I1I001811	32,704
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	SS-2019-BHHS-01-Coord-04	130,258
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	NH0120T1G00190	42,722
			TOTAL	205,684
Total U.S Department of Housing and Urban Development				$ 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.S. Department of the Treasury				
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Shelter Program		39,936
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Housing Stabilization Fund		252
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Healthcare System Relief		10,000
			TOTAL	50,188
Emergency Rental Assistance Program	21.023	NH Housing Finance Authority		16,784,198
Total U.S. Department of the Treasury				$ 16,834,386
TOTAL EXPENDITURES OF FEDERAL AWARDS				$ 31,160,608

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.

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

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

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

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Leone McDonnell & Roberts
Professional Association

North Conway, New Hampshire
November 15, 2022

Leone, McDonnell & Roberts
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Leone McDonnell & Roberts
Professional Association

North Conway, New Hampshire
November 15, 2022

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

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

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

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

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

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

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

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

7. The programs tested as major programs included:

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

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

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

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

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

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

TRI-COUNTY
COMMUNITY ACTION
Serving Coös, Carroll & Grafton Counties since 1965
Helping People. Changing Lives.

Board of Directors

FY2023

Coos County	Carroll County	Grafton County
Board Chair	Charles Monaghan	Linda Massimilla
Sandy Alonzo	Business	Elected Official
Business		
	Melissa Mullen	Ruth Heintz
Brian Hoffman	Business	Business Attorney
Business		
Fay Pierce		Richard Mcleod
Low Income		Low Income
		Treasurer
		George Sykes
		Elected Official

List of Key Personnel & Salaries

2023

Name	Title	Salary
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
- Dependable
- Team building
- Multi-line phone proficiency
- Critical thinker
- Project planning
- HIPAA compliance
- some knowledge in grant writing
- Have Pleasant

ork 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

[redacted]

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)[redacted]
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) [redacted]
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.

Androscoggin Valley Hospital
09/2018 -12/2019
Hours per week: 40
Salary: $16.26/hr
Supervisor: Angela Jewett
Telephone: (603) [redacted]
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) [redacted]
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) [redacted]
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
Burndy, LLC -Warehouse Administrator
Phone Contact: 603-[redacted]
Professional or Personal: Professional

Megan Moreau
Northeast Credit Union – Assistant Manager
Phone Contact: 603[redacted]
Professional or Personal: Professional

Tanya Tupick
Phone Contact: 603-[redacted]
Email: [redacted]
Professional or Personal: Personal

Guy Hoover
Burndy, LLC.
Phone Contact: 603-[redacted]
Professional or Personal: Professional

Kim Lessard
Creative Shear Touches
Phone Contact: 603-[redacted]
Professional or Personal: Personal

Patricia Hamilton
Northway Bank
Phone Contact: 603-[redacted]
Professional or Personal: Personal

jmcdonald

[redacted] • [redacted] Berlin, NH 03570• 603[redacted]

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

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

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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