COMMISSIONER
Jared S. Chicoine

DEPUTY COMMISSIONER
Christopher J. Ellms, Jr.

STATE OF NEW HAMPSHIRE

84

DEPARTMENT OF ENERGY
21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:
www.energy.nh.gov

May 15, 2024

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

## REQUESTED ACTION

Authorize the New Hampshire Department of Energy (Department) to enter into a **RETROACTIVE** amendment to an existing **SOLE SOURCE** contract with Tri-County Community Action Program, Inc. (VC#177195), Berlin, NH, for the Low-Income Household Water Assistance Program, by extending the completion date from March 31, 2024 to June 30, 2024, changing the amount of the program from $576,125 to $448,051.36, and changing the scope to authorize onetime supplemental payments of $742 to eligible customers that applied for the program by March 31, 2024 totaling $203,308 within the updated price limitation of $448,051.36, effective upon Governor and Executive Council approval.

The original contract was approved by Governor and Executive Council on September 21, 2022, Item #65, and amended on September 20, 2023, Item #5F. **100% Federal Funds.**

Funding is available in the following accounts:

| Fiscal Year | Account/Class | Class Title | Current Budget | Increased (Decreased) Amount | Revised Budget |
|---|---|---|---|---|---|
| 2023 | 02-52-52-520010-24520000-074-500587 | Grants for Pub Assist & Relief | $253,692.00 | ($179,144.04) | $74,547.96 |
| 2023 | 02-52-52-520010-19880000-074-500587 | Grants for Pub Assist & Relief | $322,433.00 | ($152,237.60) | $170,195.40 |
| 2024 | 02-52-52-520010-19880000-074-500587 | Grants for Pub Assist & Relief | $0.00 | $203,308.00 | $203,308.00 |
| | | Total | $576,125.00 | ($128,073.64) | $448,051.36 |

## EXPLANATION

This contract is **SOLE SOURCE** based on the historical performance of the Community Action Agencies (CAA) in the New Hampshire Low-Income Home Energy Assistance Program (LIHEAP), their outreach and client service capabilities, the synergies that will benefit the Low Income Home Water Assistance Program (LIHWAP) as a result of the five statewide CAAs' implementations of several other federal assistance programs, and the infrastructure that is already in place to deliver LIHWAP services. The Department proposes to continue to subcontract with the five CAAs who have successfully provided similar services at the local level for more than three decades. The CAAs work closely with the Department's Fuel Assistance Program Administrator in the implementation of several low-income programs.

This contract is **RETROACTIVE** because the Department wanted to ensure the amendments had accurate numbers to determine the amount of the onetime supplemental and the program did not close until March 31st and the US DHHS is allowing the Department to make payments with the remaining funds until June 30, 2024.

LIHWAP is a statewide program funded by Federal LIHEAP grants, to provide residential water and sewer arrearage payment services for those making 60% or less of state median income. Program funds originally were provided for arrearage payoffs to low-income households.

The program ended on March 31, 2024 and the US DHHS has authorized the Department to reallocate the remaining funds based on number of households to provide a one-time credit to all households that are eligible and applied for the program by March 31st. This reallocation is combined with a decrease in the program's American Rescue Program Act funding by $722,867.30 by the US DHHS.

In the event that the Federal Funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,

Jared Chicoine
Commissioner

NEW HAMPSHIRE DEPARTMENT OF ENERGY

SUBJECT: LOW-INCOME HOME WATER ASSISTANCE PROGRAM
TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

AMENDMENT #2

This Amendment dated April 17, 2024, is between the State of New Hampshire Department of Energy, 21 South Fruit Street, Concord, Merrimack County, NH 03301 (hereinafter referred to as the "State") and Tri-County Community Action Program, Inc., 30 Exchange Street, Berlin, Coos County, NH 03570 (hereinafter referred to as the "Contractor").

Pursuant to an Agreement (hereinafter referred to as the "Agreement"), as approved by Governor and Council on September 21, 2022, Item #65, and amended on September 20, 2023, Item #5F, the Contractor has agreed to provide certain Services, per the terms and conditions specified in the Agreement and in consideration of payment by the State of certain sums as specified therein.

WHEREAS, pursuant to the provisions of Section 17 of the Agreement, the Agreement may be modified or amended only by a written instrument executed by the parties thereto and only after approval of such modification or amendment by the Governor and Council; and

WHEREAS, the State and the Contractor have agreed to amend the Agreement in certain respects;

NOW THEREFORE, in consideration of the foregoing and of the covenants and conditions in the Agreement as set forth herein, the parties agree to the following:

1. **<u>Amendment and Modification of Agreement</u>.** The Agreement is amended and modified as follows:

   A) <u>Completion Date:</u> Amend Subparagraph 1.7 of the Agreement by striking the current completion date of March 31, 2024 and inserting in place thereof the date of June 30, 2024.

   B) <u>Price Limitation:</u> Amend Subparagraph 1.8 of the Agreement by striking the current Price Limitation of $576,125 and inserting in place thereof $448,051.36.

   C) <u>Exhibit C – Payment Terms:</u>

      1. Amend Exhibit C, third paragraph by striking the current contract date of "upon Governor and Council approval through March 31, 2024" and inserting in place thereof "upon Governor and Council approval through June 30, 2024."

2. Amend line one under American Rescue Plan Act by striking $37,838.00 and insert in place thereof $18,293.00.
3. Amend line two under American Rescue Plan Act by striking $215,854.00 and insert in place thereof $56,254.96.
4. Amend line two under Consolidated Appropriations Act: by striking $275,430.00 and insert in place thereof $326,500.40.
5. Add third line under Consolidated Appropriations Act to read "Of the $326,500.40, $203,308.00 shall be used to provide a $742 supplemental payment to water/sewer vendors to be applied toward eligible customers' current bill, with any remaining funds to be applied as a credit.

D) Exhibit D: Amend period covered by this certification to "upon Governor and Council approval through June 30, 2024."

E) Exhibit E: Amend contract period dates to "upon Governor and Council approval through June 30, 2024."

F) Exhibit B – Scope of Services: Amend Exhibit B to include paragraph 4. Supplemental payments directly to water/sewer vendors to be applied toward eligible customers' current bill, with any remaining funds to be applied as credit to assist with rate reduction.

2. **Continuance of Agreement**. Except as specifically amended and modified by the Terms and Conditions of this Amendment, obligations of the parties hereunder shall remain in full force and effect in accordance with the terms and conditions set forth in the Agreement as it existed immediately prior to this Amendment.

IN WITNESS WHEREOF, the parties have hereunto set their hands as of the day and year first above written.

STATE OF NEW HAMPSHIRE
NH Department of Energy

By: ______________________
Jared S. Chicoine, Commissioner

Tri-County Community Action Program, Inc.

By: ______________________
(Name & Title of Person Authorized to Sign)
Jeanne Robillard, CEO

State of New Hampshire
County of Coos

On this 17th day of April, 2024, before me, Christina Morin, the undersigned officer, personally appeared Jeanne Robillard, who acknowledged himself/herself to be the Chief Executive Officer of Tri-County Community Action Program, Inc., a corporation, and that he/she, being authorized so to do, executed the foregoing instrument for the purposes contained therein.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

CHRISTINA MORIN
JUSTICE OF THE PEACE
State of New Hampshire
My Commission Expires
January 31, 2029

Notary Public/Justice of the Peace
My Commission expires: 1/31/29

Approved as to form, execution and substance:

OFFICE OF THE ATTORNEY GENERAL

By: ______________________

Assistant Attorney General

Date: 4/18/2024

I hereby certify that the foregoing contract was approved by the Governor and Council of the State of New Hampshire at their meeting on ______________________, 2024.

OFFICE OF THE SECRETARY OF STATE

By: ______________________

Title: ______________________

# 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: 0006652662


IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 1st day of April A.D. 2024.

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__, 20_23_, 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: 4/17/24

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

ACORD

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 01/03/2024

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

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

| | |
|---|---|
| PRODUCER<br>Cross Insurance-Manchester<br>1100 Elm Street<br>Manchester NH 03101 | CONTACT NAME: Susan Sullivan<br>PHONE (A/C, No, Ext): (603) 669-3218 FAX (A/C, No): (603) 645-4331<br>E-MAIL ADDRESS: manch.certs@crossagency.com |
| INSURED<br>Tri-County Community Action Program, Inc<br>30 Exchange Street<br>Berlin NH 03570 | |

| INSURER(S) AFFORDING COVERAGE | NAIC # |
|---|---|
| INSURER A : Philadelphia Indemnity Ins Co | 18058 |
| INSURER B : Granite State Health Care and Human Services Self- | |
| INSURER C : | |
| INSURER D : | |
| INSURER E : | |
| INSURER F : | |

**COVERAGES** **CERTIFICATE NUMBER:** 23-24 All 23-24 WC **REVISION NUMBER:**

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

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | X COMMERCIAL GENERAL LIABILITY; CLAIMS-MADE; X OCCUR; GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY; PRO-JECT; LOC; OTHER: | | | PHPK2571941 | 07/01/2023 | 07/01/2024 | EACH OCCURRENCE | $ 1,000,000 |
| | | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ 100,000 |
| | | | | | | | MED EXP (Any one person) | $ 5,000 |
| | | | | | | | PERSONAL & ADV INJURY | $ 1,000,000 |
| | | | | | | | GENERAL AGGREGATE | $ 3,000,000 |
| | | | | | | | PRODUCTS - COMP/OP AGG | $ 3,000,000 |
| | | | | | | | Professional Liability | $ 1,000,000 |
| A | AUTOMOBILE LIABILITY; X ANY AUTO; OWNED AUTOS ONLY; SCHEDULED AUTOS; HIRED AUTOS ONLY; NON-OWNED AUTOS ONLY | | | PHPK2571943 | 07/01/2023 | 07/01/2024 | COMBINED SINGLE LIMIT (Ea accident) | $ 1,000,000 |
| | | | | | | | BODILY INJURY (Per person) | $ |
| | | | | | | | BODILY INJURY (Per accident) | $ |
| | | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| A | UMBRELLA LIAB; X OCCUR; X EXCESS LIAB; CLAIMS-MADE; DED; X RETENTION $ 10,000 | | | PHUB870544 | 07/01/2023 | 07/01/2024 | EACH OCCURRENCE | $ 2,000,000 |
| | | | | | | | AGGREGATE | $ 2,000,000 |
| | | | | | | | | $ |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N; ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) N; If yes, describe under DESCRIPTION OF OPERATIONS below | N/A | | HCHS20240000575 (3a.) NH | 01/01/2024 | 01/01/2025 | X PER STATUTE; OTH-ER | |
| | | | | | | | E.L. EACH ACCIDENT | $ 1,000,000 |
| | | | | | | | E.L. DISEASE - EA EMPLOYEE | $ 1,000,000 |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $ 1,000,000 |

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

Refer to policy for exclusionary endorsements and special provisions.

| CERTIFICATE HOLDER | CANCELLATION |
|---|---|
| NH Department of Energy<br>21 South Fruit St., Ste. 10<br>Concord NH 03301 | SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.<br>AUTHORIZED REPRESENTATIVE<br>Jalitha Leongeos |

STATE OF NEW HAMPSHIRE SEP05'23 PM 1:58 RCV

COMMISSIONER
Jared S. Chicoine

DEPUTY COMMISSIONER
Christopher J. Ellms, Jr.

5F

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:
www.energy.nh.gov

DEPARTMENT OF ENERGY
21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

September 20, 2023

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

## REQUESTED ACTION

Authorize the New Hampshire Department of Energy (Department) to enter into an amendment to an existing **SOLE SOURCE** contract with Tri-County Community Action Program, Inc. (VC#177195), Berlin, NH, for the Low-Income Household Water Assistance Program, by extending the completion date from September 30, 2023 to March 31, 2024, effective upon Governor and Executive Council approval. No additional funding is involved with this contract.

The original contract was approved by Governor and Executive Council on September 21, 2022, Item #65. **100% Federal Funds**

## EXPLANATION

This contract is **SOLE SOURCE** based on the historical performance of the Community Action Agencies (CAA) in the New Hampshire Low-Income Home Energy Assistance Program (LIHEAP), their outreach and client service capabilities, the synergies that will benefit the Low Income Home Water Assistance Program (LIHWAP) as a result of the five statewide CAAs' implementations of several other federal assistance programs, and the infrastructure that is already in place to deliver LIHWAP services. The Department proposes to continue to subcontract with the five CAAs who have successfully provided similar services at the local level for more than three decades. The CAAs work closely with the Department's Fuel Assistance Program Administrator in the implementation of several low-income programs.

LIHWAP is a statewide program, funded by Federal LIHEAP grants, to provide residential water and sewer arrearage payment services for those making 60% or less of state median income. Program funds will provide arrearage payoffs to low-income households.

The US DHHS recently afforded states the opportunity to extend this program for an additional six months. The Department recently sought and received approval for this extension. No additional funds were made available. No funds will be obligated under this contract unless federal monies are available to be expended.

In the event that the Federal Funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,

Jared Chicoine
Commissioner

NEW HAMPSHIRE DEPARTMENT OF ENERGY

SUBJECT: FUEL ASSISTANCE CONTRACT
TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

AMENDMENT

This Amendment dated August 21, 2023, is between the State of New Hampshire Department of Energy, 21 South Fruit Street, Concord, Merrimack County, NH 03301 (hereinafter referred to as the "State") and Tri-County Community Action Program, Inc., 30 Exchange Street, Berlin, Coos County, NH 03570 (hereinafter referred to as the "Contractor").

Pursuant to an Agreement (hereinafter referred to as the "Agreement"), as approved by Governor and Council on September 21, 2022 (Item #65), the Contractor has agreed to provide certain Services, per the terms and conditions specified in the Agreement and in consideration of payment by the State of certain sums as specified therein.

WHEREAS, pursuant to the provisions of Section 17 of the Agreement, the Agreement may be modified or amended only by a written instrument executed by the parties thereto and only after approval of such modification or amendment by the Governor and Council; and

WHEREAS, The State and the Contractor have agreed to amend the Agreement in certain respects;

NOW THEREFORE, in consideration of the foregoing and of the covenants and conditions in the Agreement as set forth herein, the parties agree to the following:

1. Amendment and Modification of Agreement. The Agreement is amended and modified as follows:

   A) Completion Date: Amend Subparagraph 1.7 of the Agreement by striking the current completion date of September 30, 2023 and inserting in place thereof the date of March 31, 2024.

   B) Exhibit C – Payment Terms: Amend Exhibit C, third paragraph by striking the current contract date of "upon Governor and Council approval through September 30, 2023" and inserting in place thereof "upon Governor and Council approval through March 31, 2024."

   C) Exhibit D: Amend period covered by this certification to "upon Governor and Council approval through March 31, 2024."

   D) Exhibit E: Amend contract period dates to "upon Governor and Council approval through March 31, 2024."

2. **Continuance of Agreement**. Except as specifically amended and modified by the Terms and Conditions of this Amendment, obligations of the parties hereunder shall remain in full force and effect in accordance with the terms and conditions set forth in the Agreement as it existed immediately prior to this Amendment.

IN WITNESS WHEREOF, the parties have hereunto set their hands as of the day and year first above written.

STATE OF NEW HAMPSHIRE
NH Department of Energy

By: ______________________
Jared Chicoine, Commissioner

Tri-County Community Action Program, Inc.

By: ______________________
(Name & Title of Person Authorized to Sign)
Jeanne Robillard, CEO

State of NH
County of Coos

On this 21st day of August, 2023, before me, Christina Morin, the undersigned officer, personally appeared Jeanne Robillard, who acknowledged himself/herself to be the CEO of Tri-County Community Action Program, Inc., a corporation, and that he/she, being authorized so to do, executed the foregoing instrument for the purposes contained therein.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

CHRISTINA MORIN, Notary Public
State of New Hampshire
My Commission Expires December 19, 2023

______________________
Notary Public/Justice of the Peace
My Commission expires: 12/19/2023

Approved as to form, execution and substance:

OFFICE OF THE ATTORNEY GENERAL

By: ______________________

Assistant Attorney General

Date: 9/1/2023

I hereby certify that the foregoing contract was approved by the Governor and Council of the State of New Hampshire at their meeting on SEP 20 2023, 2023.

OFFICE OF THE SECRETARY OF STATE

By: 

Title: SECRETARY OF STATE

# 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: 8/21/23

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

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 08/30/2023

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**
Cross Insurance-Manchester
1100 Elm Street
Manchester NH 03101

CONTACT NAME: Susan Sullivan
PHONE (A/C, No, Ext): (603) 669-3218 FAX (A/C, No): (603) 645-4331
E-MAIL ADDRESS: manch.certs@crossagency.com

| INSURER(S) AFFORDING COVERAGE | | NAIC # |
|---|---|---|
| INSURER A : | Philadelphia Indemnity Ins Co | 18058 |
| INSURER B : | Midwest Employers Casualty Company | 23612 |
| INSURER C : | | |
| INSURER D : | | |
| INSURER E : | | |
| INSURER F : | | |

**INSURED**
Tri-County Community Action Program, Inc
30 Exchange Street
Berlin NH 03570

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

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

Refer to policy for exclusionary endorsements and special provisions.

**CERTIFICATE HOLDER**

NH Department of Energy
21 South Fruit St., Ste. 10
Concord NH 03301

**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

STATE OF NEW HAMPSHIRE SEP07'22 AM 9:41 RCVD

COMMISSIONER
Jared S. Chicoine

DEPUTY COMMISSIONER
Christopher J. Ellms, Jr.

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:
www.energy.nh.gov

DEPARTMENT OF ENERGY
21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

65

September 6, 2022

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

## REQUESTED ACTION

1) Authorize the New Hampshire Department of Energy (NH DOE) to enter into a **SOLE SOURCE** contract with Tri-County Community Action Program, Inc., (VC #177195), Berlin, NH, in the amount of $576,125.00 for the Low-Income Household Water Assistance Program (LIHWAP) effective upon Governor and Executive Council approval through September 30, 2023. **100% Federal Funds.**

Funds to support this request are anticipated to be available in the following account in FY 2023 upon the availability and continued appropriation of funds in the future operating budget.

| NH Department of Energy Water Assistance Program | | FY 2023 |
|---|---|---|
| 2-52-52-520010-24520000 | | |
| 074-500587 Grants for Pub Assist & Relief | | $253,692.00 |
| 2-52-52-520010-19880000 | | |
| 074-500587 Grants for Pub Assist & Relief | | $322,433.00 |
| | Total: | $576,125.00 |

2) Further request authorization to advance Tri-County Community Action Program, Inc. $230,450.00 from the above-referenced contract amount.

## EXPLANATION

This contract is **SOLE SOURCE** based on the historical performance of the Community Action Agencies (CAA) in the New Hampshire Low-Income Home Energy Assistance Program (LIHEAP), their outreach and client service capabilities, the synergies that will benefit the LIHWAP as a result of the five statewide CAAs' implementations of several other federal assistance programs, and the infrastructure that is already in place to deliver LIHWAP services. NH DOE proposes to continue to subcontract with the five CAAs who have successfully provided similar services at the local level for more than three decades. The CAAs work closely with the NH DOE Fuel Assistance Program Administrator in the implementation of several low-income programs.

LIHWAP is a statewide program, funded by Federal LIHEAP grants, to provide residential water/sewer arrearage payment services for NH Fuel Assistance Program enrolled families, including those who are elderly or disabled. Program funds will provide arrearage payoffs to low-income households.

This LIHWAP program will be operating on a September 21, 2022 to September 30, 2023 program year. No funds will be obligated under this contract unless federal monies are available to be expended. The proposed advance of funds will enable the CAAs to operate the program between monthly reimbursements from the State.

In the event that the Federal Funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,

Jared Chicoine
Commissioner

Federal Award Date: May 28, 2021
UEI: F44JKSNJDJM6

FORM NUMBER P-37 (version 12/11/2019)

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

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

| | | | |
|---|---|---|---|
| 1.1 State Agency Name<br>New Hampshire Department of Energy | | 1.2 State Agency Address<br>21 So. Fruit Street, Ste. 10<br>Concord, New Hampshire 03301 | |
| 1.3 Contractor Name<br>Tri-County Community Action Program, Inc. | | 1.4 Contractor Address<br>30 Exchange Street, Berlin, NH 03570 | |
| 1.5 Contractor Phone Number<br>(603) 752-7001 | 1.6 Account Number<br>02-52-52-52010-19880000-500587 and 02-52-52-52010-24520000-500587 | 1.7 Completion Date<br>September 30, 2023 | 1.8 Price Limitation<br>$576,125.00 |
| 1.9 Contracting Officer for State Agency<br>Eileen Smiglowski, Fuel Assistance Program Administrator | | 1.10 State Agency Telephone Number<br>(603) 271-8317 | |
| 1.11 Contractor Signature<br>Date: 8/30/22 | | 1.12 Name and Title of Contractor Signatory<br>Jeanne Robillard, CEO | |
| 1.13 State Agency Signature<br>Date: | | 1.14 Name and Title of State Agency Signatory<br>Christopher Ellms, Deputy Commissioner | |
| 1.15 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)*<br>By: | | Director, On: | |
| 1.16 Approval by the Attorney General (Form, Substance and Execution) *(if applicable)*<br>By: | | On: September 2, 2022 | |
| 1.17 Approval by the Governor and Executive Council *(if applicable)*<br>G&C Item number: | | G&C Meeting Date: SEP 21 2022 | |

Secretary of State



Contractor Initials JR
Date 8/30/22
TCCA 2101NHLWC5/6
CFDA#93.568

Federal Award Date: May 28. 2021
UEI: F44JKSNJDJM6

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

3. **EFFECTIVE DATE/COMPLETION OF SERVICES.**
3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").
3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

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

5. **CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.**
5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.
5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.
5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.
5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. **COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.**
6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.
6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.
6.3. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. **PERSONNEL.**
7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.
7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement,



Contractor Initials
Date 8/30/22
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CFDA#93.568

administration or performance of this Agreement. This provision shall survive termination of this Agreement.
7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

**8. EVENT OF DEFAULT/REMEDIES.**
8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):
8.1.1 failure to perform the Services satisfactorily or on schedule;
8.1.2 failure to submit any report required hereunder; and/or
8.1.3 failure to perform any other covenant, term or condition of this Agreement.
8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;
8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;
8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or
8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.
8.3. 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 of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default 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 Event of Default on the part of the Contractor.

**9. TERMINATION.**
9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.
9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement.

**10. DATA/ACCESS/CONFIDENTIALITY/ PRESERVATION.**
10.1 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, papers, and documents, all whether finished or unfinished.
10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.
10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

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

**12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.**
12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting

power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.
12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.
14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:
14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than $1,000,000 per occurrence and $2,000,000 aggregate or excess; and
14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.
14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.
14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) 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. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

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

16. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. CHOICE OF LAW AND FORUM. This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. 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.

Federal Award Date: May 28. 2021
UEI: F44JKSNJDJM6

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

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

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

24. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.



Contractor Initials [signature]
Date 6/30/22
TCCA 2101NHLWC5/6.
CFDA#93.568

# EXHIBIT A

## SPECIAL PROVISIONS

1. On or before the date set forth in Block 1.7 of the General Provisions, the Contractor shall deliver to the State an independent audit of the Contractor's entire agency by a qualified independent auditor in good standing with the state and federal government.

2. This audit shall be conducted in accordance with the audit requirements of Office of Management and Budget (OMB) Circular 2 CFR 200, Subpart F- Audit Requirements.

3. This audit report shall include a schedule of revenues and expenditures by contract or grant number of all expenditures during the Contractor's fiscal year. The Contractor shall utilize a competitive bidding process to choose a qualified financial auditor.

4. The audit shall be forwarded to NH DOE within one month of the time of receipt by the Agency, accompanied by an action plan for each finding or questioned cost.

5. Delete the following from paragraph 10 of the General Provisions: "The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in Exhibit A."

6. The costs charged under this contract shall be determined as allowable under the cost principles detailed in 2 CFR 200 Subpart E – Cost Principles.

7. Program and financial records pertaining to this contract shall be retained by the Agency for 3 (three) years from the date of submission of the final expenditure report per 2 CFR 200.333 – Retention Requirements for Records and until all audit findings have been resolved.

8. In accordance with Public Law 103-333, the "Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act of 1995", the following provisions are applicable to this grant award:

   a) Section 507: "Purchase of American-Made Equipment and Products" It is the sense of the Congress that, to the greatest extent practicable, all equipment and products purchased with funds made available in this Act should be American-made."

   b) Section 508: " When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with federal money, all states receiving federal funds, including but not limited to state and local governments and recipients of federal research grants, shall clearly state (1) the percentage of the total costs of the program or project which will be financed with federal money, (2) the dollar amount of federal funds for the project or program, and (3) the percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources."

9. CLOSE OUT OF CONTRACT. All final required reports and reimbursement requests shall be submitted to the State within thirty (30) days of the completion date (Agreement Block 1.7).

10. ADVANCES. Advance funds must be used solely for appropriate LIHWAP expenditures. Advance program funds are to be used only for Water Assistance Program vendor payments. All Water Assistance Program payments, including Advance program payments, must be transferred from the Community Action Agency's general operating account into the CAA's LIHEAP account and assigned with a specific account # to differentiate those funds from LIHEAP program funds within 48 hours after being received electronically from the State. CAAs must submit the bank account number of the designated bank account for the advance funds to NH DOE prior to the electronic submission of the funds to the CAA. Unspent Advance program funds must remain in the FAP dedicated account at all times and cannot be comingled with any other CAA funds. CAAs are required to submit a complete electronic copy of the FAP-dedicated bank account statement to NH DOE on a monthly basis.

## EXHIBIT B

## SCOPE OF SERVICES

The Contractor agrees to provide Low-Income Household Water Assistance Program services to qualified low income individuals, and agrees to perform all such services and other work necessary to operate the Program in accordance with the requirements of this contract, the principles and objectives set forth in the Low-Income Household Water Assistance Program Procedures Manual, Information Memoranda, and other guidance as determined by NH DOE.

Water Assistance Program (LIHWAP) services will be defined to include the following categories:

1. Outreach, eligibility, determination and certification of LIHWAP applicants.

2. Payments directly to water/sewer vendors to remove water/sewer arrearages for currently qualified clients

3. Payments directly to current landlords for proven water/sewer arrearage amounts for their renters who pay their water/sewer costs as undefined portions of their rent.

**EXHIBIT C**

**PAYMENT TERMS**

In consideration of the satisfactory performance of the services as determined by the State, the State agrees to pay over to the Contractor the sum of $576,125.00 (which hereinafter is referred to as the "Grant").

Upon the State's receipt of the 2022 LIHWAP American Rescue Plan Act and Consolidated Appropriation Act grants from the US Department of Health and Human Services, and Governor and Executive Council approval, the following funds will be authorized:

American Rescue Plan Act:

$37,838.00 for administration costs, of which $15,135.00 will be issued as a cash advance;
$215,854.00 for program costs, of which $86,342.00 will be issued as a cash advance;

Consolidated Appropriations Act:

$47,003.00 for administration costs, of which $18,801.00 will be issued as a cash advance;
$275,430.00 for program costs, of which $110,172.00 will be issued as a cash advance;

The dates for this contract are upon Governor and Council approval through September 30, 2023.

Approval to obligate (Exhibit I) the above-awarded funds will be provided in writing by the New Hampshire Department of Energy to the Contractor as the Federal funds become available. Drawdowns from the balance of funds will be made to the Contractor only after written documentation of cash need is submitted to the State. Disbursement of the Grant shall be in accordance with procedures established by the State as detailed in the Low-Income Household Water Assistance Program Procedures Manual.

| | |
|---|---|
| CFDA Title: | Low Income Home Energy Assistance Program |
| CFDA No: | 93.568 |
| Award Name: | Low Income Home Energy Assistance Program |
| Federal Agency: | Dept, of Health & Human Services<br>Administration for Children and Families<br>Office of Community Services |

# NEW HAMPSHIRE DEPARTMENT OF ENERGY

## STANDARD EXHIBIT D

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions, execute the following Certification:

### CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS
### ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

**US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS**
**US DEPARTMENT OF EDUCATION - CONTRACTORS**
**US DEPARTMENT OF AGRICULTURE – CONTRACTORS**
**US DEPARTMENT OF LABOR**
**US DEPARTMENT OF ENERGY**

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference sub-grantees and sub-contractors) prior to award that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a grantee (and by inference sub-grantees and sub-contractors) that is a state may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the Agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government-wide suspension or debarment. Contractors using this form should send it to:

LIHWAP Director, New Hampshire Department of Energy,
21 So. Fruit St., Ste. 10, Concord, NH 03301

(A) The grantee certifies that it will or will continue to provide a drug-free workplace by:

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession of or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an ongoing drug-free awareness program to inform employees about

(1) the dangers of drug abuse in the workplace;
(2) the grantee's policy of maintaining a drug-free workplace;
(3) any available drug counseling, rehabilitation, and employee assistance programs; and
(4) the penalties that may be imposed upon employees for drug abuse violations occurring in the workplace:

(c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will

(1) abide by the terms of the statement; and

## CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS, cont'd

## US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS US DEPARTMENT OF EDUCATION - CONTRACTORS US DEPARTMENT OF AGRICULTURE – CONTRACTORS US DEPARTMENT OF LABOR US DEPARTMENT OF ENERGY

(2) notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction.

(e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency.

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

(B) The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check ☐ if there are workplaces on file that are not identified here.

---

Tri-County Community Action Program, Inc. — September 21, 2022 to September 30, 2023

Contractor Name — Period covered by this Certification

Jeanne Robillard, Chief Executive Officer (CEO)

Name and Title of Authorized Contractor Representative

8/30/22

Contractor Representative Signature — Date

# NEW HAMPSHIRE DEPARTMENT OF ENERGY

## STANDARD EXHIBIT E

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions, execute the following Certification:

### CERTIFICATION REGARDING LOBBYING

**US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS**
**US DEPARTMENT OF EDUCATION - CONTRACTORS**
**US DEPARTMENT OF AGRICULTURE – CONTRACTORS**
**US DEPARTMENT OF LABOR**
**US DEPARTMENT OF ENERGY**

Programs (indicate applicable program covered):
LIHWAP

Contract Period: September 21, 2022 to September 30, 2023

The undersigned certifies to the best of his or her knowledge and belief that:

(1) No federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any federal contract, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).

(2) If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions, attached and identified as Standard Exhibit E-I.

(3) The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

| | |
|---|---|
| [signature] | Jeanne Robillard, CEO |
| Contractor Representative Signature | Contractor's Representative Title |
| Tri-County Community Action Program, Inc. | 8/30/22 |
| Contractor Name | Date |

## NEW HAMPSHIRE DEPARTMENT OF ENERGY

## STANDARD EXHIBIT F

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions, execute the following Certification:

### CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS - PRIMARY COVERED TRANSACTIONS

*Instructions for Certification*

(1) By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
(2) The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH DOE's determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
(3) The certification in this clause is a material representation of fact upon which reliance was placed when NH DOE determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the federal government, NH DOE may terminate this transaction for cause or default.
(4) The prospective primary participant shall provide immediate written notice to the NH DOE agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
(5) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
(6) The prospective primary participant agrees by submitting this proposal (contract) that should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by NH DOE.
(7) The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by NHDOE, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
(8) A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List (of excluded parties).
(9) Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
(10) Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the federal government, NH DOE may terminate this transaction for cause or default.

# CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS - PRIMARY COVERED TRANSACTIONS, cont'd

*Certification Regarding Debarment, Suspension, and Other Responsibility Matters - Primary Covered Transactions*

(1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:

(a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;

(b). have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or for a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(c) are not presently indicted for otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any of the offenses enumerated in paragraph (l) (b) of this certification; and

(d) have not within a three-year period preceding this application/proposal had one or more public (federal, state or local) transactions terminated for cause or default.

(2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

***Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions***
(To Be Supplied to Lower Tier Participants)

By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:

(a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.

(b) where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).

The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier-covered transactions and in all solicitations for lower tier-covered transactions.

| | |
|---|---|
| [signature] | Jeanne Robillard, CEO |
| Contractor Representative Signature | Contractor's Representative Title |
| Tri-County Community Action Program, Inc. | 8/30/22 |
| Contractor Name | Date |

# NEW HAMPSHIRE DEPARTMENT OF ENERGY

## STANDARD EXHIBIT G

## CERTIFICATION REGARDING THE AMERICANS WITH DISABILITIES ACT COMPLIANCE

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

> By signing and submitting this proposal (contract), the Contractor agrees to make reasonable efforts to comply with all applicable provisions of the Americans with Disabilities Act of 1990.

| | |
|---|---|
| | CEO |
| Contractor Representative Signature | Contractor's Representative Title |
| Tri-County Community Action Program, Inc. | 8/30/22 |
| CONTRACTOR NAME | DATE |

# NEW HAMPSHIRE DEPARTMENT OF ENERGY

## STANDARD EXHIBIT H

### CERTIFICATION
**Public Law 103-227, Part C**
**ENVIRONMENTAL TOBACCO SMOKE**

In accordance with Part C of Public Law 103-227, the "Pro-Children Act of 1994", smoking may not be permitted in any portion of any indoor facility owned or regularly used for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by federal programs either directly or through state or local governments. Federal programs include grants, cooperative agreements, loans and loan guarantees, and contracts. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions or facilities used for inpatient drug or alcohol treatment.

The above language must be included in any sub-awards that contain provisions for children's services and that all sub-grantees shall certify compliance accordingly. Failure to comply with the provisions of this law may result in the imposition of a civil monetary penalty of up to $1,000 per day.

| | |
|---|---|
| | CEO |
| Contractor Representative Signature | Contractor's Representative Title |
| Tri-County Community Action Program, Inc. | 8/30/22 |
| Contractor Name | Date |

*EXAMPLE ONLY*

**APPROVAL TO OBLIGATE**
**FUEL ASSISTANCE PROGRAM**



**STATE**

| First 7/1/2019 Wood and SEAS Only | ADMIN. | FA PROGRAM | SEAS | ASSURANCE 16 | TOTAL |
|---|---|---|---|---|---|
| CONTRACTED BUDGET | 538,220.00 | 5,646,370.00 | 4,582.60 | 357,200.00 | 6,546,372.60 |
| EXPECTED BUDGET | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PREVIOUSLY OBLIGATED | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| THIS APPROVAL TO OBLIGATE | 0.00 | 0.00 | 0.00 | 0.00 | 1,165,551.00 |
| TOTAL AVAILABLE TO OBLIGATE | 0.00 | 1,165,551.00 | 0.00 | 0.00 | 1,165,551.00 |
| NOT AUTHORIZED TO OBLIGATE | 538,220.00 | 4,480,819.00 | 4,582.60 | 357,200.00 | 5,380,821.60 |

**BMCA**

| First 7/1/2019 | ADMIN. | FA PROGRAM | SEAS | ASSURANCE16 | TOTAL |
|---|---|---|---|---|---|
| CONTRACTED BUDGET | 95,663.00 | 1,003,586.00 | 1,000.00 | 69,960.00 | 1,170,209.00 |
| EXPECTED BUDGET | | | | | 0.00 |
| PREVIOUSLY OBLIGATED | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| THIS APPROVAL TO OBLIGATE | 0.00 | 207,112.00 | 0.00 | 0.00 | 207,112.00 |
| TOTAL AVAILABLE TO OBLIGATE | 0.00 | 207,112.00 | 0.00 | 0.00 | 207,112.00 |
| NOT AUTHORIZED TO OBLIGATE | 95,663.00 | 796,474.00 | 1,000.00 | 69,960.00 | 963,097.00 |

**SNHS**

| First 7/1/2019 | ADMIN. | FA PROGRAM | SEAS | ASSURANCE 16 | TOTAL |
|---|---|---|---|---|---|
| CONTRACTED BUDGET | 163,777.00 | 1,718,152.00 | 1,000.00 | 84,220.00 | 1,967,149.00 |
| EXPECTED BUDGET | | | | | 0.00 |
| PREVIOUSLY OBLIGATED | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| THIS APPROVAL TO OBLIGATE | 0.00 | 354,578.00 | 0.00 | 0.00 | 354,578.00 |
| TOTAL AVAILABLE TO OBLIGATE | 0.00 | 354,578.00 | 0.00 | 0.00 | 354,578.00 |
| NOT AUTHORIZED TO OBLIGATE | 163,777.00 | 1,363,574.00 | 1,000.00 | 84,220.00 | 1,612,571.00 |

**SCS**

| First 7/1/2019 | ADMIN. | FA PROGRAM | SEAS | ASSURANCE 16 | TOTAL |
|---|---|---|---|---|---|
| CONTRACTED BUDGET | 83,835.00 | 879,501.00 | 825.00 | 64,960.00 | 1,029,121.00 |
| EXPECTED BUDGET | | | | | 0.00 |
| PREVIOUSLY OBLIGATED | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| THIS APPROVAL TO OBLIGATE | 0.00 | 181,504.00 | 0.00 | 0.00 | 181,504.00 |
| TOTAL AVAILABLE TO OBLIGATE | 0.00 | 181,504.00 | 0.00 | 0.00 | 181,504.00 |
| NOT AUTHORIZED TO OBLIGATE | 83,835.00 | 697,997.00 | 825.00 | 64,960.00 | 847,617.00 |

**CAPSC**

| First 7/1/2019 | ADMIN. | FA PROGRAM | SEAS | ASSURANCE 16 | TOTAL |
|---|---|---|---|---|---|
| CONTRACTED BUDGET | 54,676.00 | 573,593.00 | 757.60 | 55,110.00 | 684,136.60 |
| EXPECTED BUDGET | | | | | 0.00 |
| PREVIOUSLY OBLIGATED | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| THIS APPROVAL TO OBLIGATE | 0.00 | 118,373.00 | 0.00 | 0.00 | 118,373.00 |
| TOTAL AVAILABLE TO OBLIGATE | 0.00 | 118,373.00 | 0.00 | 0.00 | 118,373.00 |
| NOT AUTHORIZED TO OBLIGATE | 54,676.00 | 455,220.00 | 757.60 | 55,110.00 | 565,763.60 |

**TCCA**

| First 7/1/2019 | ADMIN. | FA PROGRAM | SEAS | ASSURANCE 16 | TOTAL |
|---|---|---|---|---|---|
| CONTRACTED BUDGET | 140,269.00 | 1,471,538.00 | 1,000.00 | 82,950.00 | 1,695,757.00 |
| EXPECTED BUDGET | | | | | 0.00 |
| PREVIOUSLY OBLIGATED | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| THIS APPROVAL TO OBLIGATE | 0.00 | 303,984.00 | 0.00 | 0.00 | 303,984.00 |
| TOTAL AVAILABLE TO OBLIGATE | 0.00 | 303,984.00 | 0.00 | 0.00 | 303,984.00 |
| NOT AUTHORIZED TO OBLIGATE | 140,269.00 | 1,167,554.00 | 1,000.00 | 82,950.00 | 1,391,773.00 |



Contractor Initials

Date 6/30/22

## NEW HAMPSHIRE DEPARTMENT OF ENERGY

## STANDARD EXHIBIT J

## CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual federal grants equal to or greater than $25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of $25,000 or more. If the initial award is below $25,000 but subsequent grant modifications result in a total award equal to or over $25,000, the award is subject to the FFATA reporting requirements as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Sub-award and Executive Compensation Information*), the New Hampshire Department of Energy must report the following information for any sub-award or contract award subject to the FFATA reporting requirements:

1) Name of entity
2) Amount of award
3) Funding agency
4) NAICS code for contracts / CFDA program number for grants
5) Program source
6) Award title descriptive of the purpose of the funding action
7) Location of the entity
8) Principal place of performance
9) Unique identifier of the entity (UEI #)
10) Total compensation and names of the top five executives if:
    a. More than 80% of annual gross revenues are from the Federal government and those revenues are greater than $25M annually, and
    b. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA-required data by the end of the month plus 30 days in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Sub-award and Executive Compensation Information*), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions, execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the New Hampshire Department of Energy and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

| | |
|---|---|
| [signature] | Jeanne Robillard CEO |
| (Contractor Representative Signature) | (Authorized Contractor Representative Name & Title) |
| Tri-County Community Action Program, Inc. | 8/30/22 |
| (Contractor Name) | (Date) |

## NEW HAMPSHIRE DEPARTMENT OF ENERGY

### STANDARD EXHIBIT J
### FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The Unique Entity Identifier (UEI) number for your entity is:
F44JK5N8D2JM6

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements?

X NO ____ YES

**If the answer to #2 above is NO, stop here.**

**If the answer to #2 above is YES, please answer the following:**

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

____ NO ____ YES

**If the answer to #3 above is YES, stop here.**

**If the answer to #3 above is NO, please answer the following:**

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: ____ Amount: ____

Name: ____ Amount: ____

Name: ____ Amount: ____

Name: ____ Amount: ____

Name: ____ Amount: ____

# CERTIFICATE OF VOTES

**(Corporate Authority)**

I, ____Sandy Alonzo________, Board Chair of __Tri-County Community Action Program, Inc.____
(Name) (Corporation name)
(Hereinafter the "Corporation"), a ____New Hampshire______ corporation, hereby certify that: (1) I am the duly
(State)
elected and acting Board Chair of the Corporation; (2) I maintain and have custody and am familiar with the minute books of the Corporation; (3) I am duly authorized to issue certificates with respect to the contents of such books; (4) that the Board of Directors of the Corporation have authorized, on 5/31/2022, such authority
(Date)
to be in force and effect until September 30, 2023.
(Contract termination date)

The person(s) holding the below listed position(s) are authorized to execute and deliver on behalf of the Corporation any contract or other instrument for the sale of products and services:

| | |
|---|---|
| Jeanne Robillard (Name) | Chief Executive Officer (Position) |
| Randall Pilotte (Name) | Chief Financial Officer (Position) |

(5) The meeting of the Board of Directors was held in accordance with ________New Hampshire.
(State of incorporation)
law and the by-laws of the Corporation; and (6) said authorization has not been modified, amended or rescinded and continues in full force and effect as of the date hereof.

IN WITNESS WHEREOF, I have hereunto set my hand as the Board Chair of the corporation this 30th day of August, 2022.

Sandy Alonzo
Board Chair

STATE OF _New Hampshire________________
COUNTY OF __Coos__________________

On this 30th day of August, 2022________, before me, Christina Morin__________, the undersigned Officer, personally appeared Sandy Alonzo______________ who acknowledged her/himself to be the ___Board Chair___ of __Tri-County Community Action Program, Inc.____, a corporation and that she/he as such Board Chair________ being authorized to do so, executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

Notary Public/Justice of the Peace
Commission Expiration Date: 12/19/2023

# TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

12FY22 Board Resolution: Resolution of the Corporation

Authority to Sign

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

**Resolved,**

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

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

DocuSigned by:
By: Sandy Alonzo
Name: Sandy Alonzo
Title: Board Chair

DocuSigned by:
By: George Sykes
Name: George Sykes
Title: Treasurer

# 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: 0005774957

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 10th day of May A.D. 2022.

David M. Scanlan
Secretary of State

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 06/29/2022

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

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

**PRODUCER**
FIAI/Cross Insurance
1100 Elm Street
Manchester NH 03101

CONTACT NAME: Andrea Nicklin
PHONE (A/C, No, Ext): (603) 669-3218 | FAX (A/C, No): (603) 645-4331
E-MAIL ADDRESS: manch.certs@crossagency.com

| INSURER(S) AFFORDING COVERAGE | NAIC # |
|---|---|
| INSURER A: Philadelphia Indemnity Ins Co | 18058 |
| INSURER B: Granite State Health Care and Human Services Self- | |
| INSURER C: | |
| INSURER D: | |
| INSURER E: | |
| INSURER F: | |

**INSURED**
Tri-County Community Action Program, Inc
30 Exchange Street
Berlin NH 03570

**COVERAGES** CERTIFICATE NUMBER: 22-23 Master 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 | [X] COMMERCIAL GENERAL LIABILITY; [ ] CLAIMS-MADE [X] OCCUR; GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC; OTHER: | | | PHPK2433324 | 07/01/2022 | 07/01/2023 | EACH OCCURRENCE | $ 1,000,000 |
| | | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ 100,000 |
| | | | | | | | MED EXP (Any one person) | $ 5,000 |
| | | | | | | | PERSONAL & ADV INJURY | $ 1,000,000 |
| | | | | | | | GENERAL AGGREGATE | $ 3,000,000 |
| | | | | | | | PRODUCTS - COMP/OP AGG | $ 3,000,000 |
| | | | | | | | Professional Liablity | $ 1,000,000 |
| A | AUTOMOBILE LIABILITY; [X] ANY AUTO; [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS; [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY | | | PHPK2433331 | 07/01/2022 | 07/01/2023 | COMBINED SINGLE LIMIT (Ea accident) | $ 1,000,000 |
| | | | | | | | BODILY INJURY (Per person) | $ |
| | | | | | | | BODILY INJURY (Per accident) | $ |
| | | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| A | [ ] UMBRELLA LIAB [X] OCCUR; [X] EXCESS LIAB [ ] CLAIMS-MADE; [ ] DED [X] RETENTION $ 10,000 | | | PHUB821555 | 07/01/2022 | 07/01/2023 | EACH OCCURRENCE | $ 2,000,000 |
| | | | | | | | AGGREGATE | $ 2,000,000 |
| | | | | | | | | $ |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N; ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) [N]; If yes, describe under DESCRIPTION OF OPERATIONS below | N/A | | HCHS20220000058 (3a.)NH | 01/01/2022 | 01/01/2023 | [X] PER STATUTE [ ] OTH-ER | |
| | | | | | | | E.L. EACH ACCIDENT | $ 1,000,000 |
| | | | | | | | E.L. DISEASE - EA EMPLOYEE | $ 1,000,000 |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $ 1,000,000 |

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

**CERTIFICATE HOLDER**

NH Department of Energy
21 South Fruit St., Ste: 10
Concord NH 03301

**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

# *Financial Statements*

# TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

# AND AFFILIATE

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020
AND
INDEPENDENT AUDITORS' REPORTS

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**CONSOLIDATED FINANCIAL STATEMENTS**
**FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

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Leone, McDonnell & Roberts
PROFESSIONAL ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS
WOLFEBORO • NORTH CONWAY
DOVER • CONCORD
STRATHAM

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

## INDEPENDENT AUDITORS' REPORT

### *Report on the Financial Statements*

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, 2021 and 2020, the related consolidated statements of functional expenses and cash flows for the years then ended, the related consolidated statement of activities for the year ended June 30, 2021 and the related notes to the consolidated financial statements.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Tri-County Community Action Program, Inc. and Affiliate as of June 30, 2021 and 2020, and its consolidated cash flows for the years then ended, and the changes in its net assets for the year ended June 30, 2021, in accordance with accounting principles generally accepted in the United States of America.

***Report on Summarized Comparative Information***

We have previously audited Tri-County Community Action Program, Inc. and Affiliate's 2020 consolidated financial statements, and we expressed an unmodified audit opinion on those consolidated financial statements in our report dated October 28, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

***Other 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* (CFR) 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 information 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 October 28, 2020, 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 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

November 19, 2021
North Conway, New Hampshire

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020

ASSETS

| | 2021 | 2020 |
|---|---|---|
| **CURRENT ASSETS** | | |
| Cash and cash equivalents | $ 3,237,032 | $ 2,257,081 |
| Restricted cash, Guardianship Services Program | 1,317,839 | 786,937 |
| Accounts receivable | 1,617,249 | 1,322,852 |
| Property held for sale | - | 47,000 |
| Pledges receivable | 216,423 | 307,017 |
| Inventories | 52,985 | 102,430 |
| Prepaid expenses | 53,594 | 77,882 |
| Total current assets | 6,495,122 | 4,911,199 |
| **PROPERTY** | | |
| Property and equipment | 12,917,935 | 12,344,805 |
| Less accumulated depreciation | (5,850,185) | (5,601,944) |
| Property, net | 7,067,750 | 6,742,861 |
| **OTHER ASSETS** | | |
| Restricted cash | 439,822 | 384,711 |
| TOTAL ASSETS | $ 14,002,694 | $ 12,038,771 |

LIABILITIES AND NET ASSETS

| | 2021 | 2020 |
|---|---|---|
| **CURRENT LIABILITIES** | | |
| Current portion of long term debt | $ 129,155 | $ 437,843 |
| Current portion of capital lease obligations | - | 3,554 |
| Accounts payable | 4,303 | 180,427 |
| Accrued compensated absences | 233,907 | 243,779 |
| Accrued salaries | 383,435 | 49,059 |
| Accrued expenses | 266,595 | 137,304 |
| Refundable advances | 324,140 | 181,463 |
| Other liabilities | 1,400,645 | 850,982 |
| Total current liabilities | 2,742,180 | 2,084,411 |
| **LONG TERM DEBT** | | |
| Long term debt, net of current portion | 4,577,505 | 4,792,557 |
| Total liabilities | 7,319,685 | 6,876,968 |
| **NET ASSETS** | | |
| Without donor restrictions | 6,199,624 | 4,565,253 |
| With donor restrictions | 483,385 | 596,550 |
| Total net assets | 6,683,009 | 5,161,803 |
| TOTAL LIABILITIES AND NET ASSETS | $ 14,002,694 | $ 12,038,771 |

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

| | Without Donor Restrictions | With Donor Restrictions | 2021 Total | 2020 Total |
|---|---|---|---|---|
| REVENUES AND OTHER SUPPORT | | | | |
| Grants and contracts | $ 18,296,354 | $ 415,056 | $ 18,711,410 | $ 14,909,313 |
| Program funding | 1,177,937 | - | 1,177,937 | 1,084,133 |
| Utility programs | 2,659,293 | - | 2,659,293 | 1,923,653 |
| In-kind contributions | 364,580 | - | 364,580 | 455,826 |
| Contributions | 462,340 | - | 462,340 | 326,215 |
| Fundraising | 1,602 | - | 1,602 | 32,544 |
| Rental income | 684,169 | - | 684,169 | 635,559 |
| Interest income | 888 | - | 888 | 923 |
| (Loss) gain on disposal of property | (27,288) | - | (27,288) | 257,717 |
| Loss on write down of property held for sale | - | - | - | (255,492) |
| Other revenue | 13,364 | - | 13,364 | 4,379 |
| Total revenues and other support | 23,633,439 | 415,056 | 24,048,495 | 19,374,770 |
| NET ASSETS RELEASED FROM RESTRICTIONS | 528,221 | (528,221) | - | - |
| Total revenues, other support, and net assets released from restrictions | 24,161,660 | (113,165) | 24,048,495 | 19,374,770 |
| FUNCTIONAL EXPENSES | | | | |
| Program Services: | | | | |
| Agency Fund | 1,017,860 | - | 1,017,860 | 1,047,356 |
| Head Start | 2,856,419 | - | 2,856,419 | 2,789,065 |
| Guardianship | 760,053 | - | 760,053 | 769,597 |
| Transportation | 870,078 | - | 870,078 | 891,504 |
| Volunteer | 98,617 | - | 98,617 | 94,845 |
| Workforce Development | 40,175 | - | 40,175 | 346,114 |
| Carroll County Dental | 689,641 | - | 689,641 | 653,810 |
| Support Center | 356,359 | - | 356,359 | 558,244 |
| Homeless | 4,760,909 | - | 4,760,909 | 600,148 |
| Energy and Community Development | 8,541,527 | - | 8,541,527 | 7,824,201 |
| Elder | 1,192,453 | - | 1,192,453 | 1,149,136 |
| Housing Services | 192,010 | - | 192,010 | 220,900 |
| Total program services | 21,354,301 | - | 21,354,301 | 17,224,920 |
| Supporting Activities: | | | | |
| General and administrative | 1,172,988 | - | 1,172,988 | 1,062,613 |
| Fundraising | - | - | - | 2,880 |
| Total supporting activities | 1,172,988 | - | 1,172,988 | 1,065,493 |
| Total functional expenses | 22,527,289 | - | 22,527,289 | 18,290,413 |
| CHANGE IN NET ASSETS | 1,634,371 | (113,165) | 1,521,206 | 1,084,357 |
| NET ASSETS, BEGINNING OF YEAR | 4,565,253 | 596,550 | 5,161,803 | 4,077,449 |
| NET ASSETS, END OF YEAR | $ 6,199,624 | $ 483,385 | $ 6,683,009 | $ 5,161,806 |

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

| | [illegible] | Head Start | [illegible] | Transportation | [illegible] | Workforce Development | Carroll County [illegible] | Support Centers | [illegible] | Energy and Community Development | Other | Housing Services | Total | General & Administrative | Eliminations | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Direct Expenses | | | | | | | | | | | | | | | | |
| Payroll | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ - | $ [illegible] |
| Payroll taxes and benefits | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | - | [illegible] | [illegible] | - | [illegible] |
| Assistance to clients | [illegible] | - | - | [illegible] | - | [illegible] | - | [illegible] | [illegible] | [illegible] | [illegible] | - | [illegible] | - | - | [illegible] |
| Consumable supplies | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | - | [illegible] |
| Space costs and rentals | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | - | [illegible] | [illegible] | - | [illegible] |
| Depreciation expense | [illegible] | [illegible] | - | [illegible] | - | - | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | - | [illegible] |
| In-kind expended | - | [illegible] | - | [illegible] | - | - | - | [illegible] | [illegible] | - | [illegible] | - | [illegible] | - | - | [illegible] |
| Consultants and contractors | - | [illegible] | [illegible] | - | - | - | [illegible] | - | - | [illegible] | [illegible] | - | [illegible] | - | - | [illegible] |
| Utilities | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | - | [illegible] |
| Travel and meetings | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | - | [illegible] | [illegible] | - | [illegible] |
| Other direct program costs | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | - | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | - | [illegible] |
| Food and [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | - | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | - | [illegible] |
| Building and grounds maintenance | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | - | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | - | [illegible] |
| Interest expense | [illegible] | [illegible] | [illegible] | - | - | - | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | - | - | [illegible] |
| Vehicle expense | [illegible] | - | - | [illegible] | - | - | [illegible] | [illegible] | - | [illegible] | [illegible] | - | [illegible] | [illegible] | - | [illegible] |
| Insurance | [illegible] | [illegible] | [illegible] | [illegible] | - | - | - | - | - | [illegible] | - | - | [illegible] | - | - | [illegible] |
| Maintenance of equipment and rental | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | - | [illegible] | [illegible] | [illegible] | [illegible] | - | [illegible] | [illegible] | [illegible] | - | [illegible] |
| Fixed fees | [illegible] | - | - | - | - | - | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | - | [illegible] |
| Total Direct Expenses | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | - | [illegible] |
| Indirect Expenses | | | | | | | | | | | | | | | | |
| Indirect costs | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | - | [illegible] | [illegible] | - | - |
| Total Direct & Indirect expenses | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ - | $ - | $ [illegible] |

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, 2020

| | Agency Fund | Head Start | Weatherization | Transportation | Nutrition | Workforce Development | Carroll County Dental | Support Center | Donations | Energy and Community Development | Other | Housing Services | Total | General & Administrative | Fundraising | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Direct Expenses** | | | | | | | | | | | | | | | | |
| Payroll | $ 228,943 | $ 1,437,343 | $ 335,883 | $ 483,810 | $ 37,330 | $ 159,887 | $ 233,429 | $ 782,534 | $ 374,230 | $ 1,141,710 | $ 458,173 | $ 17,873 | $ 5,482,474 | $ 648,437 | $ - | $ 6,130,911 |
| Payroll taxes and benefits | 71,864 | 383,337 | 130,858 | 103,383 | 18,001 | 38,038 | 64,283 | 78,817 | 87,229 | 220,870 | 116,173 | - | 1,420,804 | 102,832 | - | 1,421,238 |
| Assistance to clients | 88,630 | 73 | - | 10,727 | - | 8,841 | - | 63,383 | 133,974 | 5,836,178 | - | - | 6,131,276 | - | - | 6,131,279 |
| Consumable supplies | 23,174 | 181,420 | 5,946 | 4,828 | 7,282 | 2,113 | 34,883 | 4,788 | 8,841 | 208,030 | 223,323 | 863 | 673,501 | 10,783 | - | 684,287 |
| Space costs and rentals | 7,487 | 180,083 | 48,811 | 13,330 | 4,181 | 43,760 | - | 8,875 | 25,910 | 123,812 | 32,307 | - | 523,175 | 78,833 | - | 604,830 |
| Depreciation expense | 103,309 | 61,871 | - | 80,163 | - | - | 43,880 | 17,870 | 1,433 | 38,233 | 3,453 | 47,308 | 435,218 | 3,157 | - | 438,467 |
| In-kind expenses | - | 273,482 | - | 63,917 | 8,779 | - | - | 87,710 | 87,179 | - | 11,230 | - | 433,823 | - | - | 433,823 |
| Consultants and contractors | 2,703 | 18,412 | 3,848 | - | - | - | 198,773 | - | - | 323 | 15,448 | - | 238,033 | 13,740 | - | 247,730 |
| Utilities | 131,788 | 34,788 | 18,037 | 16,488 | 1,323 | 8,889 | 16,474 | 75,884 | 23,338 | 43,516 | 23,080 | 23,383 | 373,761 | 8,923 | - | 380,084 |
| Travel and meetings | 347 | 68,874 | 33,833 | 34,033 | 334 | 8,838 | 1,678 | 4,473 | 14,740 | 22,171 | 23,827 | 420 | 214,348 | 10,804 | - | 221,152 |
| Other direct program costs | 45,842 | 52,707 | 1,743 | 17,088 | 2,883 | 300 | 1,740 | 678 | 4,823 | 30,881 | 44,343 | 88,833 | 284,118 | 4,051 | 7,888 | 300,831 |
| Fiscal and administrative | 18,833 | 2,041 | 34,380 | 808 | 1,045 | 220 | 8,830 | 2,018 | 2,859 | 29,457 | 4,373 | 3,813 | 168,753 | 78,026 | - | 178,780 |
| Building and grounds maintenance | 91,883 | 37,373 | 119 | 3,103 | - | - | 8,834 | 8,362 | 4,857 | 731 | 3,353 | 18,843 | 163,714 | - | - | 168,210 |
| Interest expense | 167,833 | 230 | 523 | 71 | 8 | - | 21,843 | 187 | - | 11,983 | - | - | 133,788 | 531 | - | 133,297 |
| Vehicle expense | 3,445 | - | - | 93,823 | - | - | - | - | - | 78,883 | - | - | 181,173 | - | - | 181,178 |
| Insurance | 47,078 | 7,353 | 484 | 2,172 | 1,133 | - | 3,238 | 2,798 | 3,324 | 8,840 | - | 3,838 | 77,784 | 31,874 | - | 108,738 |
| Maintenance of equipment and rental | 8,737 | 31,838 | 8,772 | 1,878 | 537 | - | 3,841 | 1,322 | 113 | 13,779 | 12,838 | 28,158 | 128,473 | 8,163 | - | 128,838 |
| Fixed fees | 1,318 | - | - | - | - | - | 1,883 | - | 1,988 | 1,328 | 1,893 | - | 7,874 | 7 | - | 7,881 |
| Total Direct Expenses | 1,847,338 | 2,789,883 | 783,387 | 791,304 | 94,843 | 348,114 | 833,816 | 838,344 | 808,148 | 7,824,304 | 1,145,138 | 238,838 | 17,224,823 | 1,082,873 | 7,880 | 18,280,413 |
| **Indirect Expenses** | | | | | | | | | | | | | | | | |
| Indirect costs | 79,873 | 231,023 | 88,328 | 95,161 | 9,734 | 21,975 | 85,893 | 48,831 | 13,293 | 213,895 | 118,948 | - | 1,092,813 | (1,092,813) | - | - |
| Total Direct & Indirect expenses | $ 1,145,046 | $ 3,020,870 | $ 848,325 | $ 1,880,888 | $ 104,070 | $ 370,089 | $ 779,371 | $ 885,175 | $ 821,141 | $ 8,037,199 | $ 1,763,183 | $ 238,838 | $ 18,297,833 | $ - | $ 2,880 | $ 18,290,413 |

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, 2021 AND 2020

| | 2021 | 2020 |
|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Change in net assets | $ 1,521,206 | $ 1,084,357 |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | | |
| Depreciation and amortization | 450,040 | 436,197 |
| Loss (gain) on disposal of property | 27,288 | (2,225) |
| (Increase) decrease in assets: | | |
| Accounts receivable | (294,397) | (48,769) |
| Pledges receivable | 90,594 | (75,856) |
| Inventories | 49,445 | (16,544) |
| Prepaid expenses | 24,288 | (43,845) |
| Increase (decrease) in liabilities: | | |
| Accounts payable | (176,124) | (41,144) |
| Accrued compensated absences | (9,872) | 39,700 |
| Accrued salaries | 334,376 | (161,893) |
| Accrued expenses | 129,291 | 47,780 |
| Refundable advances | 142,677 | (15,694) |
| Other liabilities | 549,683 | 252,787 |
| **NET CASH PROVIDED BY OPERATING ACTIVITIES** | 2,838,475 | 1,454,851 |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Proceeds from disposal of property | 25,000 | 4,495 |
| Purchases of property and equipment | (780,217) | (273,711) |
| **NET CASH USED IN INVESTING ACTIVITIES** | (755,217) | (269,216) |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | |
| Repayment on long-term debt | (523,740) | (145,884) |
| Repayment on capital lease obligations | (3,554) | (4,671) |
| **NET CASH USED IN FINANCING ACTIVITIES** | (527,294) | (150,555) |
| **NET INCREASE IN CASH AND RESTRICTED CASH** | 1,555,964 | 1,035,080 |
| **CASH AND RESTRICTED CASH, BEGINNING OF YEAR** | 3,438,729 | 2,403,649 |
| **CASH AND RESTRICTED CASH, END OF YEAR** | $ 4,994,693 | $ 3,438,729 |
| **SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:** | | |
| Cash paid during the year for: | | |
| Interest | $ 135,643 | $ 131,879 |

See Notes to Consolidated Financial Statements

## NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

**Nature of activities**
The Organization's programs consist of the following:

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

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

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

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

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

Tri-County Community Action Head Start 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 393 volunteers, ages 55 and older, of which 225 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 28,000 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 14 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 of 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 $483,385 and $596,550 at June 30, 2021 and 2020, 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 $324,140 and $181,463 as of June 30, 2021 and 2020, 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, 2021 and 2020, 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, 2021 and 2020.

As of June 30, 2021 and 2020, 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 $216,423 and $307,017, respectively. This amount is included in grants and contracts on 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.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

*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%. Per the agreement with the U.S. Department of Health and Human Services, the Organization's final rate for the year ended June 30, 2020 was 10.80%. The actual rate for the year ended June 30, 2021 was approximately 11.37%, 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, 2021 and 2020 was $28,130 and $25,483, 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 2021 and 2020.

**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.

**New Accounting Pronouncement**
In May 2014, FASB issued ASU 2014-09 (Topic 606) – Revenue from Contracts with Customers. The ASU and all subsequently issued clarifying ASUs replaced the most existing revenue recognition guidance in U.S. GAAP. The ASU also requires expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue from cash flows arising from contracts with customers. The Organization adopted the new standard effective July 1, 2020, the first day of the Organization's fiscal year using the modified retrospective approach. The adoption did not result in a change to the accounting for any of the applicable revenue streams; as such, no cumulative effect adjustment was recorded. See revenue recognition policy above.

**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, 2021 and 2020, and through the date of this report, the Organization has not experienced a significant decline in revenues, nor a significant change in its operations.

## NOTE 2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of June 30, 2021 and 2020:

| | 2021 | 2020 |
|---|---|---|
| Financial assets at year-end: | | |
| Cash and cash equivalents, undesignated | $ 3,237,032 | $ 2,257,081 |
| Accounts receivable | 1,617,249 | 1,322,852 |
| Pledges receivable | 216,423 | 307,017 |
| Total financial assets | 5,070,704 | 3,886,950 |
| Less amounts not available to be used within one year: | | |
| Net assets with donor restrictions | 483,385 | 596,550 |
| Less net assets with time restrictions to be met in less than a year | (412,665) | (410,015) |
| Amounts not available within one year | 70,720 | 186,535 |
| Financial assets available to meet general expenditures over the next twelve months | $ 4,999,984 | $ 3,700,415 |

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates $3,569,000 and $2,860,000 at June 30, 2021 and 2020, 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:

| | 2021 | 2020 |
|---|---|---|
| Cash, operations | $ 3,237,032 | $ 2,257,081 |
| Restricted cash, current | 1,317,839 | 796,937 |
| Restricted cash, long term | 439,822 | 384,711 |
| Total cash and restricted cash | $ 4,994,693 | $ 3,438,729 |

**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, 2021 and 2020 was $20,059 and $20,040, respectively. The Organization has made all of their scheduled deposits for the years ended June 30, 2021 and 2020. These amounts are included in restricted cash on 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, 2021 and 2020 was $174,755 and $174,626, respectively, and the Organization was in compliance with this requirement. These amounts are included in restricted cash on 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, 2021 and 2020 was $1,317,839 and $796,937, respectively. These amounts are included in other liabilities on the Statements of Financial Position. The total restricted cash within this account at June 30, 2021 and 2020 was $1,317,839 and $796,937, respectively, and is included in the restricted cash 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, 2021 and 2020 was $245,008 and $190,045, respectively. See **Note 15**.

## NOTE 4. INVENTORY

In 2021 and 2020, 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, 2021 and 2020 consists of weatherization materials totaling $52,985 and $102,430, respectively.

## NOTE 5. PROPERTY

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 |

Property consists of the following at June 30, 2020:

| | Capitalized Cost | Accumulated Depreciation | Net Book Value |
|---|---|---|---|
| Building | $ 9,810,288 | $ 3,753,302 | $ 6,056,986 |
| Equipment | 2,105,950 | 1,848,642 | 257,308 |
| Construction In progress | 4,727 | - | 4,727 |
| Land | 423,840 | - | 423,840 |
| | $12,344,805 | $ 5,601,944 | $ 6,742,861 |

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, 2021 and 2020 totaled $449,153 and $435,310, respectively.

The Organization had property held for sale at June 30, 2020 amounting to $47,000, which was classified as a current asset in the accompanying consolidated statements of financial position at June 30, 2020. The total loss on the write down to fair value of this property was $255,492 in 2020.

## NOTE 6. ACCRUED EARNED TIME

For the years ending June 30, 2021 and 2020, employees of the Organization were eligible to accrue vacation for a maximum of 160 hours. At June 30, 2021 and 2020, the Organization had accrued a liability for future annual leave time that its employees had earned and vested in the amount of $233,907 and $243,779, respectively.

NOTE 7. LONG TERM DEBT

The long term debt of the Organization as of June 30, 2021 and 2020 consisted of the following:

| | 2021 | 2020 |
|---|---|---|
| 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. | $ 96,062 | $ 110,824 |
| 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. | 285,268 | 307,719 |
| Note payable with a bank requiring 60 monthly installments of $459, including interest at 5% per annum. This note was an unsecured line of credit that was converted to a term loan during the year ended June 30, 2016 and was paid off during the year ended June 30, 2021. | - | 4,478 |
| Note payable to a financing company requiring 72 monthly installments of $312, including interest at 5.49% per annum. Secured by the Organization's vehicle. This note was paid off during the year ended June 30, 2021. | - | 4,228 |
| Note payable to a financing company requiring 72 monthly installments of $313, including interest at 5.54% per annum. Secured by the Organization's vehicle. This note was paid off during the year ended June 30, 2021. | - | 3,948 |
| Note payable to a financing company requiring 60 monthly installments of $143, including interest at 5.99% per annum. Secured by the Organization's vehicle. This note was paid off during the year ended June 30, 2021. | - | 705 |

| | 2021 | 2020 |
|---|---|---|
| Note payable to a financing company requiring 72 monthly installments of $248, including interest at 6.10% per annum. Secured by the Organization's vehicle. This note was paid off during the year ended June 30, 2021. | - | 7,294 |
| Note payable with a bank requiring 60 monthly installments of $2,512, including interest at 5.51% per annum. Secured by second mortgage on commercial property. This note was paid off during the year ended June 30, 2021. | - | 387,227 |
| 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. | 2,467,774 | 2,547,308 |
| 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 | 4,716,704 | 5,241,331 |
| Unamortized debt issuance costs | (10,044) | (10,931) |
| Total long term debt | 4,706,660 | 5,230,400 |
| Less current portion due within one year | (129,155) | (437,843) |
| | $ 4,577,505 | $ 4,792,557 |

The scheduled maturities of long-term debt as of June 30, 2021 were as follows:

| Years ending June 30 | Amount |
|---|---|
| 2022 | $ 129,155 |
| 2023 | 134,452 |
| 2024 | 139,961 |
| 2025 | 145,697 |
| 2026 | 151,677 |
| Thereafter | 4,015,762 |
| | $ 4,716,704 |

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 8. CAPITAL LEASE OBLIGATIONS

During the year ended June 30, 2016, the Organization leased a phone system and copier under the terms of capital leases, which expired in November 2020 and March 2021, respectively. During the year ended June 30, 2017, the Company leased an additional copier under the terms of a capital lease, which expired in May 2021. The assets and liabilities under the capital leases were recorded at the lower of the present value of the minimum lease payments or the fair value of the assets. The assets are depreciated over their estimated lives.

The obligations included in capital leases at June 30, 2021 and 2020, consisted of the following:

| | 2021 | 2020 |
|---|---|---|
| Lease payable to a financing company with monthly installments of $208 for principal and interest at 9.5% per annum. The lease was secured by the phone system and matured in November 2020. | $ - | $ 1,213 |
| Lease payable to a financing company with monthly installments of $122 for principal and interest at 8.841% per annum. The lease was secured by a copier and matured in March 2021. | - | 944 |

| | 2021 | 2020 |
|---|---|---|
| Lease payable to a financing company with monthly installments of $122 for principal and interest at 8.918% per annum. The lease was secured by a copier and matured in May 2021. | - | 1,397 |
| | - | 3,554 |
| Less current portion | - | (3,554) |
| | $ - | $ - |

**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 at 5.00% per annum. There was no balance outstanding at June 30, 2021 and 2020. 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, 2021 and 2020, the annual rent expense for leased facilities and office equipment totaled $138,598 and $181,004, respectively.

Future minimum lease payments under non-cancelable operating leases having initial terms in excess of one year as of June 30, 2021, are as follows:

| Years ending June 30 | Amount |
|---|---|
| 2022 | $ 127,467 |
| 2023 | 65,722 |
| 2024 | 43,884 |
| 2025 | 43,884 |
| 2026 | 42,869 |
| Thereafter | 3,512 |
| | $ 327,338 |

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 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.

Many other individuals have donated significant amounts of time to the activities of the Organization. The financial statements do not reflect any value for these donated services since there is no reliable basis for making a reasonable determination.

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, 2021 and 2020, approximately $18,238,690 (76%) and $14,380,020 (74%), 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, 2021 and 2020, 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, 2021 and 2020:

| | 2021 | 2020 |
|---|---|---|
| Temporary Municipal Funding | $ 216,423 | $ 307,017 |
| FAP | 174,056 | 102,998 |
| Restricted Buildings | 39,913 | 85,713 |
| Loans – HSGP | 24,403 | 22,029 |
| FAP/EAP | 16,330 | 24,350 |
| RSVP Program Funds | 5,887 | 5,887 |
| Head Start | 5,856 | - |
| RSVP – Matter to Balance | 500 | 500 |
| 10 Bricks Shelter Funds | 17 | - |
| DOE | - | 46,287 |
| Donations to Maple Fund | - | 1,571 |
| Loans – HHARLF | - | 104 |
| Coronavirus Response | - | 94 |
| Total net assets with donor restrictions | $ 438,385 | $ 596,550 |

## 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. Due to the uncertainty of the outcome of such cases as of June 30, 2021, as well as the uncertainty of the Organization's potential liability, no amount has been accrued by the Organization at this time.

## 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 $181,723 and $155,278 were held in a segregated account at June 30, 2021 and 2020, 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 $59,517 and $31,049 were held in a segregated account for the years ended June 30, 2021 and 2020, respectively.

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 $31,412 during the year ended June 30, 2020. In addition to the funds remitted, HUD approved the Organization to withdraw $11,852 from the residual receipts account for equipment during the year ended June 30, 2020.

**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**

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Non-recognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through November 19, 2021, the date the financial statements were available to be issued.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

| 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 | | 01CH10000-03-00 | $ 1,811,807 |
| Head Start | 93.600 | | 01CH011936-01-00 | 1,100,815 |
| CRSSA-Head Start | 93.600 | | | 44,544 |
| | | | CLUSTER TOTAL | 2,957,166 |
| Low-Income Home Energy Assistance | 93.568 | State of New Hampshire Office of Energy and Planning | G-2001NHLIEA | 171,818 |
| Low-Income Home Energy Assistance | 93.568 | State of New Hampshire Office of Energy and Planning | G-21B1NHLIEA | 4,833,072 |
| CV-Low-Income Home Energy Assistance | 93.568 | State of New Hampshire Office of Energy and Planning | 2001NHESC3 | 787,265 |
| Low-Income Home Energy Assistance | 93.568 | State of New Hampshire Office of Energy and Planning | G-20B1NHLIEA 1056420 | (12,553) |
| Low-Income Home Energy Assistance | 93.568 | State of New Hampshire Office of Energy and Planning | G-21B1NHLIEA 1056420 | 227,327 |
| | | | TOTAL | 6,006,950 |
| 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 | 6,489 |
| Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (Sr. Wheels) | 93.044 | State of New Hampshire Department of Health and Human Services | 512-500352 | 81,322 |
| | | | TOTAL | 87,811 |
| 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 | 541-500358 | 300,127 |
| 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 | | 181,744 |
| | | | TOTAL | 481,871 |
| Nutrition Services Incentive Program (NSIP) | 93.053 | State of New Hampshire Department of Health and Human Services | NONE | 73,140 |
| | | | CLUSTER TOTAL | 642,822 |
| Community Services Block Grant | 93.569 | State of New Hampshire Department of Health and Human Services | 102-500731 | 470,848 |
| CV - Community Services Block Grant | 93.569 | State of New Hampshire Department of Health and Human Services | NONE | 279,400 |
| | | | TOTAL | 750,248 |
| Temporary Assistance for Needy Families (NHEP Workplace Success) | 93.558 | Southern New Hampshire Services, Inc. | 18-DHHS-BWW-CSP-05 | 56,127 |
| Temporary Assistance for Needy Families (JARC) | 93.558 | State of New Hampshire Department of Health and Human Services | 1002NHTANF | 24,800 |
| | | | TOTAL | 80,927 |
| HIV Care Formula Grants (Ryan White Care Program) | 93.917 | State of New Hampshire Department of Health and Human Services | 530-500371 | 2,932 |
| Social Services Block Grant (Title XX I&R) | 93.667 | State of New Hampshire Department of Health and Human Services | 545-500357 | 104,826 |
| Social Services Block Grant (Title XX HD) | 93.667 | State of New Hampshire Department of Health and Human Services | 544-500368 | 85,043 |
| Social Services Block Grant (Guardianship) | 93.667 | State of New Hampshire Department of Health and Human Services | 102-500731 | 13,524 |
| | | | TOTAL | 203,393 |
| Promoting Safe and Stable Families/Family Violence Prevention and Services/Discretionary | 93.556 & 93.592 | State of New Hampshire Coalition against Domestic and Sexual Violence | SPIRDV | 13,228 |
| Provider Relief Fund | 93.498 | | | 31,678 |
| 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 |
| Special Programs for the Aging Title IV and Title II Discretionary Projects | 93.048 | University of New Hampshire | | 15,000 |
| CV-Special Programs for the Aging Title IV and Title II Discretionary Projects | 93.048 | University of New Hampshire | | 19,319 |
| | | | TOTAL | 34,319 |
| Total U.S. Department of Health and Human Services | | | | $ 10,756,033 |

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

| 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 | $ 277,884 |
| Total U.S. Department of Energy | | | | $ 277,884 |
| U.S. Corporation for National and Community Service | | | | |
| Retired and Senior Volunteer Program | 94.002 | | 19SRANH001 | $ 77,198 |
| Total U.S. Corporation for National and Community Service | | | | $ 77,190 |
| U.S. Department of Agriculture | | | | |
| Child and Adult Care Food Program | 10.558 | State of New Hampshire Department of Education | NONE | $ 130,900 |
| FOOD DISTRIBUTION CLUSTER | | | | |
| Emergency Food Assistance Program | 10.569 | SMCAP | CLUSTER TOTAL | 17,739 |
| Total U.S. Department of Agriculture | | | | $ 150,639 |
| U.S. Department of Homeland Security | | | | |
| Emergency Food & Shelter Program (FEMA) | 97.024 | | | $ 5,680 |
| CV-Emergency Food & Shelter Program (FEMA) | 97.024 | | | 22,775 |
| Total U.S. Department of Homeland Security | | | | $ 28,881 |
| U.S. Department of Justice | | | | |
| Crime Victim Assistance (VOCA) | 16.575 | State of New Hampshire Coalition against Domestic and Sexual Violence | VOCA | $ 112,770 |
| Sexual Assault Services Formula Program (SASP) | 16.017 | State of New Hampshire Coalition against Domestic and Sexual Violence | 2019-KF-AX-0043 | 17,173 |
| OVW Technical Assistance Initiative | 16.526 | Grafton County Court | OVW-2016-13029 | 13,794 |
| Total U.S. Department of Justice | | | | $ 143,737 |
| U.S. Department of Transportation | | | | |
| Formula Grants for Rural Areas (Section 5311) | 20.509 | State of New Hampshire Department of Transportation | NH-18-X048 | $ 578,200 |
| TRANSIT SERVICES PROGRAMS CLUSTER | | | | |
| Enhanced Mobility of Seniors and Individuals with Disabilities | 20.513 | State of New Hampshire Department of Transportation | NH-65-X000 | 8,797 |
| | | | CLUSTER TOTAL | 8,797 |
| Total U.S. Department of Transportation | | | | $ 537,887 |
| 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 | $ 62,625 |
| CV-Emergency Solutions Grant Program | 14.231 | State of NH Governor's Office for Emergency Relief & Recovery | | 58,804 |
| | | | TOTAL | 121,429 |
| Continuum of Care Program (HOPP) | 14.267 | State of New Hampshire Department of Health and Human Services | NH0000000001 | 71,883 |
| Continuum of Care Program (HOPP) | 14.267 | State of New Hampshire Department of Health and Human Services | 53-2019-0000-01-C0000-04 | 130,822 |
| Continuum of Care Program (HOPP) | 14.267 | State of New Hampshire Department of Health and Human Services | NONE | 36,183 |
| Continuum of Care Program (HOPP) | 14.267 | State of New Hampshire Department of Health and Human Services | NH0130?L000190 | 14,157 |
| | | | TOTAL | 253,029 |
| Total U.S. Department of Housing and Urban Development | | | | $ 374,458 |

## TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
### FOR THE YEAR ENDED JUNE 30, 2021

| FEDERAL GRANTOR/PROGRAM TITLE | FEDERAL ALN | PASS-THROUGH GRANTOR'S NAME | GRANTOR'S IDENTIFYING NUMBER | FEDERAL EXPENDITURES |
|---|---|---|---|---|
| U.S. Department of Labor | | | | |
| WIA/WIOA CLUSTER | | | | |
| WIA/WIOA Adult Program | 17.258 | Southern New Hampshire Services, Inc. | 2016-0004 | $ 10,650 |
| Total U.S. Department of Labor | | | CLUSTER TOTAL | $ 10,650 |
| U.S. Department of the Treasury | | | | |
| Coronavirus Relief Fund | 21.019 | Volunteer NH | | $ 24,301 |
| Coronavirus Relief Fund | 21.019 | State of NH Governor's Office of Emergency Relief and Recovery Housing Stabilization Fund | | 1,409,876 |
| Coronavirus Relief Fund | 21.019 | State of NH Governor's Office of Emergency Relief and Recovery Shelter Modification Program | | 8,553 |
| Coronavirus Relief Fund | 21.019 | State of NH Governor's Office of Emergency Relief and Recovery COVID - 19 Long Term Care Stabilization Program | | 38,190 |
| | | | TOTAL | 1,480,920 |
| Emergency Rental Assistance Program | 21.023 | NH Housing Finance Authority | | 2,639,018 |
| Total U.S. Department of the Treasury | | | | $ 4,119,938 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | | $ 18,877,883 |
| NON-FEDERAL | | | | |
| New Hampshire Public Utilities Company - Electrical Assistance Program | | EMCAP | | $ 291,218 |

**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, 2021. 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**
PROFESSIONAL ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS
WOLFEBORO • NORTH CONWAY
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**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.**

**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.
Berlin, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Tri-County Community Action Program, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated November 19, 2021.

**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) to determine the 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 may exist that have not been identified.

**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 determination of financial statement amounts. 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

November 19, 2021
North Conway, New Hampshire

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

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.
Berlin, New Hampshire

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

We have audited Tri-County Community Action Program Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Tri-County Community Action Program Inc.'s major federal programs for the year ended June 30, 2021. 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.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Tri-County Community Action Program Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Tri-County Community Action Program Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Tri-County Community Action Program Inc.'s compliance.

***Opinion on Each Major Federal Program***
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, 2021.

**Report on Internal Control over Compliance**
Management of Tri-County Community Action Program, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Tri-County Community Action Program Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

November 19, 2021
North Conway, New Hampshire

## TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**FOR THE YEAR ENDED JUNE 30, 2021**

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. Dept. of Health & Human Services, LIHEAP – ALN 93.568

   U.S. Dept. of the Treasury, Coronavirus Relief Fund – ALN 21.019

   U.S. Dept. of the Treasury, ERAP – ALN 21.023

   U.S. Dept. of Housing and Urban Development, CoC – ALN 14.267

   New Hampshire Public Utilities Company, Electrical Assistance Program (non-Federal)

8. The threshold for distinguishing Type A and B programs was $750,000.

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**

**Coös County**

<u>Board Chair</u>

Sandy Alonzo

Business

Brian Hoffman

Business

Fay Pierce

Low Income

**Carroll County**

Charles Monaghan

Business

**Grafton County**

Linda Massimilla

Elected Official

Ruth Heintz

Business Attorney

Richard Mcleod

Low Income

<u>Treasurer</u>

George Sykes

Elected Official

Tri-County Community Action Program, Inc.

Key Personnel

| | | |
|---|---|---|
| Name | Job Title | Salary |
| Jeanne Robillard | CEO | $132,000 |
| Randall Pilotte | CFO | $90,000 |
| Brenda Gagne | Interim CPO | $65,000 |
| Josh Poisson | Program Director | $50,000 |
| | | |

# Jeanne L. Robillard

## CORE STRENGTHS

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

## PROFESSIONAL EXPERIENCE

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

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

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

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

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

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

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

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

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## Education

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

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

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## Additional Skills, Professional Leadership and Civic Affiliations

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

# RANDALL S. PILOTTE

## SUMMARY


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

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


## EXPERIENCE

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

**CFO (2017 – Present)**

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

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

**Fiscal Director/Interim CFO (2016 – 2017)**

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

**Accounting Manager (2015-2016)**

**Sr. Accountant (2013-2014)**

**RANDALL PILOTTE RESUME:**

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

**Assistant Controller (2005-2010)**

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

**Accounting Manager (1999-2005)**

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

**Accountant/Payroll Supervisor (1994-1999)**

**Accountant (1989-1994)**

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

**Associate Results Accountant (1988-1989)**

**Accounts Payable (1987-1988)**

## EDUCATION

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

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

***Professional Summary:***

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

**Experience:**

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

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

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

Director of Transportation

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

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

Operations Manager

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

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

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

Accounts Manager/Office Manager

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

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

Parks and Recreation Director

Responsibilities included;

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

**Education:**

Graduate Gorham High School
Gorham NH

Granite State College
Emergency Management

Southern New Hampshire University
Bachelor of Business Administration

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

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

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

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

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

# JOSHUA POISSON

PROGRAM DIRECTOR
ENERGY ASSISTANCE SERVICES

## KEY SKILLS

MS Office Suite proficient • Ability to work collaboratively • Problem solving • Leadership skills • Excellent organizational skills • Meticulous attention to detail • Approachable and relatable • Strong interpersonal & communication skills

[redacted]

## ACTIVITIES AND INTERESTS

Family • Travel • Fishing • Hiking

## REFERENCES

Available upon request

## EXPERIENCE

**PROGRAM DIRECTOR - ENERGY ASSISTANCE SERVICES, TCCAP, INC.**
MAY 2021 - PRESENT
Directly responsible for the supervision and operation of all personnel, programs, and projects under Fuel & Energy Assistance. Manage fiscal operations including budget development and authorization of expenditures while following all guidelines and procedures given by the Federal Government.

**ACCOUNTING TECHNICIAN & BUDGET ANALYST, TCCAP, INC.**
NOV 2015 - MAY 2021
Responsible for reviewing and processing all accounts payable invoices submitted from the organization's programs. Process check runs on a weekly basis. Review the company's cash receipts daily. Monthly reconciliations of vendor accounts. Yearly tasks include 1099 tax form creation and assisting with budget process.

**BOOKKEEPER TRANSIT DIVISION, TCCAP, INC**
MAR 2015 - NOV 2015
Responsible for daily processing of invoices, counting of bus fare collection boxes, and preparation and depositing of funds. Reconcile vendor accounts for accuracy, assist with division budget creation, and monthly reconciliation of bank accounts.

## EDUCATION

**NH COMMUNITY TECHNICAL COLLEGE, BERLIN NH**
1998 | COMPUTER TECHNOLOGY

**PLYMOUTH STATE UNIVERSITY, PLYMOUTH NH**
1997 | TEACHER - PHYSICAL EDUCATION

**BERLIN HIGH SCHOOL, BERLIN NH**
1993 – 1997 | GENERAL EDUCATION

## CIVIC AFFILIATIONS

2019-2021 Board Treasurer North Woods Learning Center
2021 - Present Board of Directors for Neighbor Helping Neighbor