

404



THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF TRANSPORTATION

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William Cass, P.E.
Commissioner

David Rodrigue, P.E.
Assistant Commissioner

Andre Briere, Colonel, USAF (RET)
Deputy Commissioner

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

Bureau of Rail & Transit
July 30, 2024

REQUESTED ACTION

Authorize the New Hampshire Department of Transportation (NHDOT) to pay an amount not to exceed \$12,800 to Tri-County Community Action Program (Vendor 177195), Berlin, NH, project # 68057C, to replace the garage furnace and roof, effective upon Governor and Council approval through June 30, 2026. 100% Federal Funds.

Funding for this agreement is available in the SFY 2025 budget.

04-96-96-964010-2916	<u>SFY 2025</u>
Public Transportation	
072-500575 Grants to Non-Profits-Federal	\$12,800

EXPLANATION

NHDOT has approved a request from Tri-County Community Action Program, Inc. (TCCAP) for Federal Transit Administration (FTA) Section 5339 Bus & Bus Facility Program funding to replace the current furnace and roof of TCCAP's garage. The roof and furnace have met useful life requirements and are increasingly incurring repair and maintenance costs; the replacements will support TCCAP's facility maintenance needs.

TCCAP is a private, non-profit organization that provides rural public transportation, including transportation for seniors and individuals with disabilities, in the North Country.

NHDOT released a public notice on November 2, 2023, announcing the availability of funding from the FTA Section 5339 Bus and Bus Facilities program. NHDOT solicited proposals from public transit agencies and private non-profit organizations engaged in public transportation services. Seven (7) transit agencies applied by the December 20, 2023, deadline, and all seven transit agencies were awarded funds for eligible projects. The transit agencies are Advance Transit, Inc., Manchester Transit Authority, Cooperative Alliance for Seacoast Transportation, University of New Hampshire Wildcat Transit, Nashua Transit System, Tri-County Community Action Program, and VNA @ HCS.

A project evaluation committee consisting of three Department staff from the Bureau of Rail and Transit reviewed and scored the submitted 5339 applications. The evaluation committee members included the

Public Transportation Administrator, Fred Butler, Transportation Specialist, Mike Pouliot, and Transit Grants Coordinator, Paula Devens. Each reviewer evaluated and scored applications based on the criteria indicated in the application materials. Every project, aside from Advance Transit's request for a non-revenue vehicle, met NHDOT's criteria for inclusion in its public transit funding plan and will be awarded separate amounts for the aforementioned transit systems. The evaluation matrix and scores are provided below for reference:

1	The applicant has the fiscal and technical capacity and adequate budget to operate service and conduct ongoing maintenance associated with this capital request.	20%
2	The applicant complies with relevant Federal and state regulations and has a history of compliance with regulations and reporting requirements. New applicants must demonstrate sufficient resources for compliance.	20%
3	The applicant successfully demonstrates service efficiency and effectiveness, measured in ridership, service miles and hours, costs, and fare recovery. New applicants must demonstrate the ability to measure performance and achieve goals.	20%
4	The applicant conveys how this addresses a critical public transportation need. Applicants need to adequately illustrate how the project will benefit the agency's transportation program/services, including how it is necessary for continued and/or improved operations. (As replacement vehicles/equipment are prioritized, detailed information is especially important for expansion projects. Vehicle replacements are presumed to address needs.)	25%
5	The applicant demonstrates involvement in and support for the project, financial and otherwise, on the part of citizens and local government, e.g., letters of support, willing to provide local match above minimum required, etc. (Vehicle replacements are presumed to have such support.)	15%
	Total Scoring	100%

Transit System	Score	Status
VNA @ HCS		
2 - cutaway 12 pax buses repl.	100%	Statewide Purchase and Property Contract
VNA @ HCS		
1 - replacement cutaway 8 pax bus	100%	Statewide Purchase and Property Contract
Advance Transit		
1 - Gillig electric 35' repl.	100%	G&C Agreement (pending)
Advance Transit		
Level 3 charger (for Gillig heavy duty) expansion	92%	G&C Agreement (pending)
Advance Transit		
1- Electric AWD non-revenue vehicle expansion	64%	Not Awarded

Advance Transit		
Website redesign - ITS equipment rep.	82%	G&C Agreement (pending)
Advance Transit		
Floor Sweeper- Repl.	88%	G&C Agreement (pending)
Advance Transit		
Parking lot repair and reseal repl.	84%	G&C Agreement (pending)
Advance Transit		
Blue Line shelter expansion	90%	G&C Agreement (pending)
Advance Transit		
2 - Gillig electric heavy-duty 35'repl.	N/A	G&C Agreement (pending) *
Cooperative Alliance For Seacoast Transportation		
3 - minibus 14x3 gas- repl.	100%	Transferred for direct administration with FTA
Cooperative Alliance For Seacoast Transportation		
2 - cutaway buses 12 pax repl.	100%	Transferred for direct administration with FTA
Cooperative Alliance For Seacoast Transportation		
4 - 35+ feet 31x2 diesel repl.	100%	Transferred for direct administration with FTA
Cooperative Alliance For Seacoast Transportation		
3 - cutaway buses 8x2 gas repl.	100%	Transferred for direct administration with FTA
Manchester Transit Authority		
1 - small cutaway 12x2 gas repl.	89%	Transferred for direct administration with FTA
Manchester Transit Authority		
1 - maint. service truck repl.	89%	Transferred for direct administration with FTA
Nashua Transit System		
1 - cutaway 16 pax gas repl.	100%	Transferred for direct administration with FTA
Nashua Transit System		
12 - bus overhaul and rehab repl.	86%	Transferred for direct administration with FTA
Tri-County Community Action Program		
1 - Facility roof repl.	80%	G&C Agreement (pending)
Tri-County Community Action Program		
1- Furnace repl.	80%	G&C Agreement (pending)
Tri-County Community Action Program		
2 - cutaway 8 pax gas repl.	100%	Statewide Purchase and Property Contract

University of New Hampshire		
3 - transit buses 25+ CNG repl.	100%	Transferred for direct administration with FTA

** Previously awarded on G&C Item 59, June 14, 2022, with an end date of June 30, 2024, and pending delivery.*

The subject TCCAP project funding is as follows:

SFY 2024 FTA Section 5339 Solicitations	Total Project Costs	Federal FTA 5339	FTA Percent	Capital General Funds	Local Match
Garage roof replacement	\$6,000	\$4,800	80%	\$0	\$1,200
Furnace replacement	\$10,000	\$8,000	80%	\$0	\$2,000
Total Funding	\$16,000	\$12,800		\$0	\$3,200
Total Grant Funds		\$12,800			

The total project cost is \$16,000 which includes \$12,800 (80%) FTA Section 5339 funds and \$3,200 (20%) Agency match. This agreement reflects only the Federal portion of the project for a maximum agreement amount of \$12,800.

TCCAP will procure the equipment following Federal procurement guidelines, paying the vendor(s) directly and requesting Federal reimbursement via an approved invoice to the Department.

In the event that Federal Funds are unavailable, additional General Funds will not be requested to support this program.

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

Your approval of this resolution is respectfully requested.

Sincerely,



William J. Cass, P.E.
Commissioner

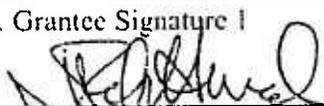
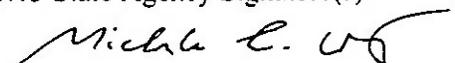
Attachments

GRANT AGREEMENT

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

GENERAL PROVISIONS

1. Identification and Definitions.

1.1. State Agency Name NH Department of Transportation		1.2. State Agency Address PO Box-483, 7 Hazen Dr. Concord, NH 03302-0483	
1.3. Grantee Name Tri-County Community Action Program, Inc.		1.4. Grantee Address 30 Exchange Street, Berlin, NH 03570-1911	
1.5 Grantee Phone # 603-752-7001	1.6. Account Number 04-96-96-964010-2916-072-500575	1.7. Completion Date June 30, 2026	1.8. Grant Limitation \$12,800
1.9. Grant Officer for State Agency Fred Butler, Public Transportation Administrator, Bureau of Rail & Transit		1.10. State Agency Telephone Number 603-271-2565	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 		1.12. Name & Title of Grantee Signor 1 Jeanne Robillard, Chief Executive Officer	
Grantee Signature 2 N/A		Name & Title of Grantee Signor 2 N/A	
Grantee Signature 3 N/A		Name & Title of Grantee Signor 3 N/A	
1.13 State Agency Signature(s) 		1.14. Name & Title of State Agency Signor(s) Michelle C. Winters Director	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By:  Assistant Attorney General, On: 8/13/2024			
1.16. Approval by Governor and Council (if applicable) By: _____ On: _____			

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

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

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

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

Contractor Initials JK
 Date 7/25/24

Tri-County Community Action Program, Inc.
EXHIBIT A
SPECIAL PROVISIONS

A.1. Amend G-1 Section 2. "SCOPE OF WORK" by adding the following:

- 2.1. The Grantee may change the Project scope; including related services, only with the prior written agreement of the State and in accordance with applicable Federal Transit Administration (FTA) requirements.

A.2. Amend G-1 Section 3. "AREA COVERED" by adding the following:

- 3.1. Services may extend to adjacent states with prior written approval from the State. The State reserves the right to require formal cost allocation measures.

A.3. Amend G-1 Section 5. "GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT" by adding the following:

- 5.6. The grant amount, as identified in Exhibit C, Budget, represents the net Federal/State amount(s) to be paid to the Grantee. As applicable, the Grantee shall provide, and document the availability of, local funds sufficient to meet the project cost in excess of the Grant Price Limitation.
- 5.7. The Grantee shall submit a request for payment to the State on a form specified by the State, together with all information to support the request. Such requests for payment shall be properly completed and signed. Requests for payments must be for allowable costs only as defined in 2 CFR Part 200, as amended. No requests for advance payment will be accepted by the State.
- 5.8. Upon receipt of the request for payment, the State shall review the request to determine the allowability of costs. In connection with this review, the State may demand production of (and the Grantee shall produce) and inspect any documents and records described in Section 7.
- 5.9. Within 30 days of receipt of the request for payment and other documents and records required by the State, the State shall determine the allowability of costs and the amount due and owing to the Grantee and shall pay said amount, subject to other provisions of this Agreement.
- 5.10. Final Payment. Satisfactory acceptance by the State and FTA of all reports required by this Agreement is a condition precedent to final payment (i.e., payment for the last month or portion thereof of this Agreement). All reports will be prepared to the satisfaction of the State and Federal Transit Administration (FTA). The final payment may be retained and withheld pending receipt and satisfactory acceptance of all reports required by this Agreement and resolution of all pending matters.

A.4. Amend G-1 Section 6. "COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS" by adding the following:

- 6.1. The Grantee shall post in conspicuous places, available to employees and applicants for

employment, notices setting forth the provisions of the Federal Title VI non-discrimination requirements.

- 6.2. The Grantee shall state, in all solicitations or advertisements for employees, that all qualified applicants will receive consideration for employment without regard to race, color, age, creed, sex, or national origin.
- 6.3. The provisions of 2 CFR 200, as amended, shall apply to the local administration of this agreement and any subgrantee under this agreement.
- 6.4. In the event of any conflict between the requirements within this Exhibit related to Federal requirements and Federal Clauses incorporated elsewhere into this Agreement, the Federal Clauses take precedence.

A.5. Amend G-1 Section 9. "DATA; RETENTION OF DATA; ACCESS" by adding the following:

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

- 9.10. Sections 9.4, 9.5, and 9.6 are not applicable to material furnished to the Grantee by the State or United States and incorporated in the work furnished under the agreement; provided that such incorporated material is identified by the Grantee at the time of delivery of such work.
- 9.11. In the event that the project is not completed for any reason, all data developed under the project shall become subject Data as defined in Section 9.1 and shall be delivered as the State or FTA may direct.

A.6. Amend G-1 Section 12. "TERMINATION" by adding the following:

- 12.5. The termination report must be accepted by the State and the Federal Transit Administration (FTA) prior to final payment.
- 12.6. Completion of Services; Payment of Price. Excepting those obligations of the Grantee which, by the terms of this Agreement, do not expire on the Completion Date, upon the completion of the Services and upon payment of the Grant Price, this Agreement, and all obligations of the parties hereunder, shall cease and shall be without recourse to the parties hereto.
- 12.8. Termination for Convenience. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice of default has been given to the Grantee hereunder, the Grantee may terminate this Agreement without cause upon thirty (30) days' written notice.

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

- 15.1. The Grantee shall cause the provisions of this grant to be inserted in all subgrants for any work covered by this Agreement so that the provisions will be binding on each subgrantee. The Grantee shall take such action with respect to any subgrant as the State may direct as a means of enforcing such provisions, including sanctions for noncompliance. The Grantee shall ensure that any subgrantee/contractor has obtained all licenses, permits, or approvals required for the performance of grant services.

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

25. DEFINITIONS

ALLOWABLE COSTS: Costs that are incurred in the performance of the Services described in Exhibit B and which satisfy the requirements of 2 CFR 200, as amended.

EQUIPMENT: An article of nonexpendable, tangible personal having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the governmental unit for financial statement purposes, or \$5,000. Includes rolling stock and all other such property used in the provision of public transit services.

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

PROJECT APPLICATION: The narrative, charts, figures, and/or maps submitted to the

State detailing the scope of the public transportation program of the Grants modified and approved by the State.

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

SECTION 5339: FTA's Bus and Bus Facilities Formula Program of Moving Ahead for Progress in the 21st Century Act (Map-21) of 2012, as amended.

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

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

26. ACCOUNTING, BOOKKEEPING, AND REPORTING REQUIREMENTS

26.1. Maintenance of Records. The Grantee shall keep and maintain the records, documents, and accounts described herein for a period of three years after the FTA grant is closed. The Grantee shall maintain, and make available to the State and FTA, records relating to complaints and comments received from the public. In the event, the State disputes the Grantee's operations or records as submitted for payment or otherwise, the final resolution shall rest with the State.

26.2. Audits and Inspections. Between the Effective Date and the Completion Date, and for a period of three (3) years after the FTA grant is closed or the date of the resolution of all matters relating to this Agreement, whichever is later, at any time during the Grantee's normal business hours, and as often as the State or FTA may demand, the Grantee shall make available to the State and FTA or their designees all records pertaining to matters covered by this Agreement. The Grantee shall permit the State and FTA to audit, examine, and reproduce such records, and to make audits of all contracts, grants, invoices, materials, payrolls, records of personnel, Data (as defined in G-1 section 9.1), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in 1.3 of G-1.

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

26.3.1 The Bipartisan Infrastructure Law amended 49 U.S.C. 5335 (a) to require the Federal Transit Administration to collect "geographic service area coverage" data through the NTD.

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

27. **PROJECT EQUIPMENT AND REAL PROPERTY.** The following terms and conditions apply to all equipment and real property purchased in whole or in part with funds provided through this or other Agreements between the State and the Grantee:
- 27.1. All procurements shall be made in accordance with 2 CFR 200 and FTA Circular 4220.1F and future amendments, and with Buy America requirements, 49 CFR Parts 661 and 663, as applicable.
- 27.2. The Grantee shall ensure that all Contractors comply with construction materials requirements set forth in the Infrastructure Investment and Jobs Act (IIJA) Pub. L. No. 117-58 which includes the Build America, Buy America Act (Act) Pub. L No 117-58, div. G §§ 70901-17. The Contractor shall purchase construction materials for projects in accordance with the Act, Federal implementation guidance M-22-11, and other applicable federal laws, regulations, and guidance.
- 27.3. As applicable, all vehicles shall be purchased by the State unless the Grantee has received prior approval from the State to procure vehicles.
- 27.4. All other equipment with a cost in excess of five hundred (\$500) per unit shall be purchased by the Grantee subject to the prior approval of the State.
- 27.5. Title to all project equipment shall be in the name of the Grantee; provided, however, that in order to secure the complete performance of this Agreement, the Grantee shall give the State a security interest in all such equipment at the time of purchase and shall execute financing statements and do all other acts necessary or useful to the perfection of that interest and the renewal thereof. In connection with the purchase of any motor vehicles pursuant to this Agreement, the Grantee shall give the State a security interest in the motor vehicles at the time of purchase and shall take all steps necessary to protect the State's security interest, including taking steps to identify the State as a lien holder of such motor vehicles on the motor vehicle titles.
- 27.6. In the event that this agreement is terminated, all project equipment and property become the property of the State and it is understood and agreed that legal title to such equipment shall be transferred to the State as soon as feasible.
- 27.7. Project equipment will be disposed of in accordance with FTA Circular 9040.1G as amended and the State Management Plan unless written approval is received from the State.
- A.11. Amend G-1 by adding "EQUIPMENT CERTIFICATION" as section 28:**
28. **EQUIPMENT CERTIFICATION.** The Grantee shall maintain a current inventory listing of all nonexpendable property involved in this Agreement. The Grantee shall submit to the State a certification that the equipment is still being used in accordance with the terms of the Agreement. The inventory listing and equipment certification shall be supplied to the State by each year, generally by June 30th.
- A.12. Amend G-1 by adding "EQUIPMENT MAINTENANCE" as section 29:**
29. **EQUIPMENT MAINTENANCE.** The Grantee shall be responsible for the maintenance

and repair of all equipment related to this Agreement. The Grantee shall maintain all such equipment at a high level of cleanliness, safety, and mechanical soundness. As applicable, the Grantee shall certify that a proper maintenance plan that meets or exceeds the original equipment manufacturer's preventive maintenance guidelines is followed. Vehicle maintenance plans must be approved by the Board of Directors. All maintenance, repair, and physical improvement activities on equipment shall be conducted by the Grantee and at a location specified by the Grantee. The Grantee shall notify the State of any changes in this location. The Grantee further agrees to maintain, repair, or make any physical improvement to equipment as requested by the State. The State, FTA, and/or their designees shall have the right to conduct periodic inspections for the purpose of confirming proper maintenance and repair.

A.13. Amend G-1 by adding "VEHICLE STORAGE" as section 30:

30. **VEHICLE STORAGE.** As applicable, with respect to any motor vehicles purchased in whole or part under this Agreement, or maintained under this Agreement, the Grantee shall park or garage each vehicle so as to ensure maximum available protection and safety for each vehicle. The Grantee shall also ensure that each vehicle will be parked or garaged in such a manner that its daily operations are not impaired or curtailed by conditions of weather or any other circumstances. The Grantee shall notify the State of the location of the garaging site and any relocation.

A.14. Amend G-1 by adding "SAFETY REQUIREMENTS" as section 31:

31. **SAFETY REQUIREMENTS.** As applicable, all project equipment shall be inspected and certified by the Department of Safety and shall meet all applicable Federal Motor Vehicle Safety Standards and Federal Motor Carrier Safety Regulations as required by the United States Department of Transportation, and by the New Hampshire Department of Safety under RSA 266:72-a, in the purchase and operation of all project equipment.

31.2. As applicable, the Grantee shall provide the State with full, and prompt written notification of any accident involving any vehicle used in its services. In addition, the Grantee shall be responsible to report any accident in compliance with State law.

31.3. The Grantee shall submit any data/documentation related to FTA's Transit Asset Management or Public Transportation Agency Safety Plan purposes as required by NHDOT for compliance purposes.

A.15. Amend G-1 by adding "PATENT RIGHTS" as section 32:

32. **PATENT RIGHTS.** If any invention, improvement, or discovery of the Grantee is conceived or first actually reduced to practice in the course of or under this grant, which invention, improvement, or discovery may be patentable under the laws of the United States or any foreign country, the Grantee shall immediately notify the State and provide a detailed report. The rights and responsibilities of the Grantee and the State with respect to such invention, improvement, or discovery will be determined in accordance with applicable Federal laws, regulations, policies, and any waiver thereof.

A.16. Amend G-1 by adding "BROKERAGE REPRESENTATION" as section 33:

33. **BROKERAGE REPRESENTATION.** The Grantee warrants that it has not employed or retained any company or person, other than a bona-fide employee working solely for the Grantee, to solicit or secure this Agreement; and that it has not paid or agreed to pay any company or person, other than a bona-fide employee working solely for the Grantee, any fee, commission, percentage, brokerage fee, gifts or any other consideration, contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, the State shall have the right to annul this Agreement without liability or, in its discretion to deduct from the Agreement price or consideration, or otherwise recover, the full amount of such fee, commission, percentage, brokerage, brokerage fee, gift, or contingent fee.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

**EXHIBIT B
SCOPE OF SERVICES.**

B.1 Capital Purchases

1.1 The Grantee, Tri-County Community Action Program, Inc. (TCCAP) (hereinafter the "Grantee"), will procure the following capital items for use in accordance with requirements associated with its FTA Section 5339 Bus and Bus Facilities program funding within the State:

1.1.1 One (1) roof replacement for the garage located at 31 Pleasant Street, Berlin, NH. The replacement is an eligible capital expense under Federal Transit Administration (FTA) guidelines.

1.1.2 One (1) furnace replacement to be installed in TCCAP's garage located at 31 Pleasant Street, Berlin, NH. The replacement is an eligible capital expense under Federal Transit Administration (FTA) guidelines.

1.2 Grant funding for all projects will be provided by the State as shown in Exhibit C.

1.3 The Grantee will purchase the capital equipment in compliance with all applicable Federal regulations and guidance including FTA Circular 4220.1F, "Third Party Contracting Guidance," or the most recent.

1.4 Prior to any capital procurement, the Grantee shall submit appropriate procurement documentation demonstrating compliance with Federal procurement requirements, including FTA Third Party Procurement guidelines per FTA Circular 4220.1F or the most recent, to the State for review and approval. Such documentation may include, but is not limited to, the following:

1.4.1 Verification of utilizing NH's Disadvantaged Business Enterprise (DBE) directory to invite a DBE to vie for the procurement;

1.4.2 Federal Clauses that will be required to be acknowledged by the vendor, as applicable to procurements other than micro-purchases, and/or fair and reasonable determination for micro-purchases;

1.4.3 Evidence of appropriate procurement methodology demonstrating fair and open competition, e.g., small procurement, Request for Proposals.

1.5 Upon written approval, the Grantee may proceed with the procurement and submit an invoice to the State for reimbursement of project expenses in compliance with Federal guidance.

1.6 Upon the conclusion of the procurement, the Grantee shall submit final documentation to the State.

1.7 The Grantee may submit a written request to the State's designated representative to modify the type and/or quantity of the capital equipment detailed in the scope and

budget, provided that said changes are within the grant budget amount. Said written request must contain sufficient details to support and substantiate the requested change(s). Within 30 days of receipt of the Grantee's written request, the State will provide a written decision to the Grantee as to whether or not approval is granted.

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

C.1 The Grant Limitation price, as defined in Section 1.8 of the General Provisions, is the Federal Transit Administration (FTA) Section 5339 portion of the eligible project costs. Federal funds are granted as follows:

Project	FTA Section 5339	FTA Funding	FTA Funding %	State Capital Match	Local Match	Total Project Cost
1	Garage roof replacement	\$4,800	80%	\$0	\$1,200	\$6,000
2	Furnace replacement	\$8,000	80%	\$0	\$2,000	\$10,000
Total Project Funding		\$12,800		\$0	\$3,200	\$16,000
Total Grant Funding		\$12,800				

1.1 Funds are contingent upon Federal appropriations. No State funds will be requested.

C.2 Pre-approval of any procurement is required by the State as detailed in Exhibit B.

C.3 As applicable, the Grantee may seek reimbursement for these funds by submitting individual invoices for projects as completed. Requests shall be monthly or less frequent.

C.4 The invoice(s) must include verification of source(s) of matching funds.

C.5 Pre-approval to modify the type and/or capital equipment is required as detailed in §1.7, Exhibit B.

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.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

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

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on May 17th 2024, at which a quorum of the Directors/shareholders were present and voting.
(Date)

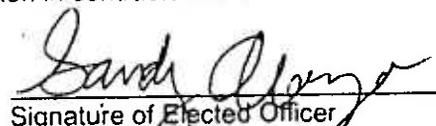
VOTED: That Jeanne Robillard CEO, Randall Pilotte CFO, Brenda Gagne CPO _____ (may list more than one person)
(Name and Title of Contract Signatory)

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: 7/25/24



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



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

06/25/2024

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 Cross Insurance-Manchester 1100 Elm Street Manchester NH 03101		CONTACT NAME: Lindsey Goodrich PHONE: (603) 669-3218 FAX: (603) 645-4331 NAIC #: 18058 E-MAIL: manch.certs@crossagency.com ADDRESS:	
INSURED Tri-County Community Action Program, Inc 30 Exchange Street Berlin NH 03570		INSURER(S) AFFORDING COVERAGE INSURER A: Philadelphia Indemnity Ins Co INSURER B: Granite State Health Care and Human Services Self- INSURER C: INSURER D: INSURER E: INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 24-25 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	ADDITIONAL SUBROGATION WAIVED	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER: <input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB <input checked="" type="checkbox"/> RETENTION \$ 10,000 WORKERS COMPENSATION AND EMPLOYERS' LIABILITY <input checked="" type="checkbox"/> ANY PROPRIETOR/PARTNER/EXCLUDED OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		PHHPK2571941	07/01/2024	07/01/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Per occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 100,000 \$ 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 COMBINED SINGLE LIMIT (Per accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$ <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	<input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB <input checked="" type="checkbox"/> RETENTION \$ 10,000 WORKERS COMPENSATION AND EMPLOYERS' LIABILITY <input checked="" type="checkbox"/> ANY PROPRIETOR/PARTNER/EXCLUDED OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		PHHPK2571943	07/01/2024	07/01/2025	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$ <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	<input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB <input checked="" type="checkbox"/> RETENTION \$ 10,000 WORKERS COMPENSATION AND EMPLOYERS' LIABILITY <input checked="" type="checkbox"/> ANY PROPRIETOR/PARTNER/EXCLUDED OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		PHIUB870544	07/01/2024	07/01/2025	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$ <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
H	<input checked="" type="checkbox"/> ANY PROPRIETOR/PARTNER/EXCLUDED OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	01/01/2024	01/01/2025	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 New Hampshire Department of Transportation Rail and Transit PO Box 483 7 Hazen Drive Concord NH 03302-0483	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
--	--

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FEDERAL FISCAL YEAR 2024 CERTIFICATIONS AND ASSURANCES FOR FTA ASSISTANCE PROGRAMS

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

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

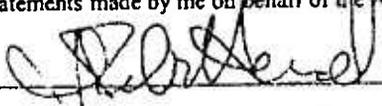
The Applicant certifies to the applicable provisions of all categories: (check here) _____

Or,

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

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

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

Signature   Date: 3/4/24

Name Jeanne Robillard Authorized Representative of Applicant

FFY 2024 MASTER AGREEMENT

ACKNOWLEDGEMENT OF RECEIPT

The Federal Transit Administration (FTA) Federal Fiscal Year 2024 Master Agreement requires recipients and subrecipients to comply with the requirements contained in the agreement in order to receive Federal funds. The language contained in the Master Agreement must be incorporated into the administration of the agreement my agency has with the New Hampshire Department of Transportation (NHDOT).

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

Tri-County CAP
Name of Agency

6/5/24
Date

Jeanne Robillard
Name of Authorized Official

[Signature]
Signature

FTA and 2 CFR 200 Agreement

Name of Awarding Agency: Federal Transit Administration (FTA)

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

Name of Subrecipient Agency: Tri-County Community Action Program

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

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

Amount: **\$12,800**

Catalog of Federal Domestic Assistance (CFDA) number: 20.526

FTA Award Name: FTA SECTION 5339 BUS & BUS FACILITIES PROGRAM

Federal Award Identification Number (FAIN): 1385-2024-3

Federal Award Date: 9/1/2024

Contact information for sub-awarding official:

Name: Fred Butler Title: Public Transportation Administrator, Bureau of Rail and Transit

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

Is this award for research and development? No

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

Subrecipient Information:

Subrecipient Name: *Tri-County Community Action Program*

Subrecipient SAM.GOV I.D.: F44JKSNJDJM6

Name of authorizing subrecipient official: Jeanne Robillard

Title of authorizing subrecipient official: CEO

Federal Clauses: Yes

Master Agreement/Certifications and Assurances: Yes

Subrecipient Federal indirect cost rate: 12%

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

Subaward Period of performance:

Start Date: 9/1/24 End Date: 6/30/26

Total amount of FTA sub-award obligated by this action (agreement/amendment):For FFY: 2024 Section: 5339 Amount: **\$12,800****Total amount of FTA sub-award committed to the subrecipient (original agreement & amendments):**For FFY: 2024. Section: 5339 Amount: **\$12,800****Pass-through requirements:**

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

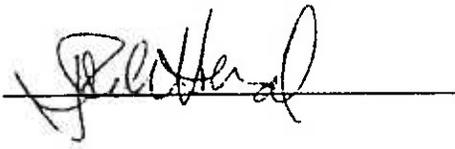
The Subrecipient, **Tri-County Community Action Program** agrees to any additional requirements that the pass-through entity (NHDOT) imposes on the subrecipient in order for the pass-through entity (NHDOT) in order for the pass-through entity (NHDOT) to meet its own responsibility to the Federal awarding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

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

Date: 7/25/24

Name of authorizing subrecipient official: Jeanne Robillard

Title of authorizing subrecipient official: CEO

Signature of authorizing subrecipient official: 

August 24, 1973AU:EO:EW

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

Gentlemen:

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

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

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

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

I trust that the foregoing information will serve your purpose.

Very truly yours,


WILLIAM E. WILLIAMS
District Director

Your employer identification number is 020267404

Internal Revenue Service

Department of the Treasury

District
Director

10 MetroTech Center
625 Fulton Street
Brooklyn, NY 11201

Date: JUN 30 1997

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

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

Dear Sir or Madam:

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

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

Our records indicate that exemption was granted as shown below.

Sincerely yours,

(Patricia Holub)

Patricia Holub
Manager, Customer
Service Unit

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

Date of Exemption Letter: March 1986

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

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

Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

AND AFFILIATE

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022
AND
INDEPENDENT AUDITORS' REPORT AND
REPORTS ON COMPLIANCE AND
INTERNAL CONTROL**

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditors' Report	1 - 3
Consolidated Financial Statements:	
Statements of Financial Position	4
Statement of Activities	5
Statements of Functional Expenses	6 - 7
Statements of Cash Flows	8
Notes to Financial Statements	9 - 30
Supplementary Information:	
Schedule of Expenditures of Federal Awards	31 - 33
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	34 - 35
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	36 - 38
Schedule of Findings and Questioned Costs	39

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Tri-County Community Action Program, Inc. and Affiliate (New Hampshire nonprofit organizations), which comprise the consolidated statements of financial position as of June 30, 2023 and 2022, the related consolidated statements of functional expenses, and cash flows for the years then ended, the related statement of activities for the year ended June 30, 2023, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Tri-County Community Action Program, Inc. and Affiliate as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2023, on our consideration of Tri-County Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tri-County Community Action Program, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited Tri-County Community Action Program, Inc. and Affiliates' 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 15, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Leone McDermott & Roberts
Professional Association*

North Conway, New Hampshire
November 13, 2023

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 4,400,730	\$ 3,827,664
Restricted cash, Guardianship Services Program	1,313,655	977,227
Accounts receivable	2,024,546	1,807,274
Pledges receivable	192,212	169,196
Inventories	123,409	59,759
Prepaid expenses	<u>138,888</u>	<u>138,811</u>
Total current assets	<u>8,193,440</u>	<u>6,979,931</u>
PROPERTY		
Property and equipment	12,858,931	12,794,151
Less accumulated depreciation	<u>(6,522,499)</u>	<u>(6,088,609)</u>
Property, net	<u>6,336,432</u>	<u>6,705,542</u>
NONCURRENT ASSETS		
Right of use asset, operating	208,857	
Restricted cash	<u>413,721</u>	<u>410,431</u>
Total noncurrent assets	<u>622,578</u>	<u>410,431</u>
TOTAL ASSETS	<u>\$ 15,152,450</u>	<u>\$ 14,095,904</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Current portion of long term debt	\$ 139,961	\$ 134,452
Current portion of right of use liability, operating	86,219	-
Accounts payable	456,444	262,473
Accrued compensated absences	249,777	228,342
Accrued salaries	90,948	81,707
Accrued expenses	95,772	117,415
Refundable advances	403,239	446,208
Other liabilities	<u>1,342,462</u>	<u>1,085,406</u>
Total current liabilities	2,864,822	2,356,003
NONCURRENT LIABILITIES		
Right of use liability, operating, less current portion	122,638	-
Long term debt, net of current portion	<u>4,296,550</u>	<u>4,442,866</u>
Total liabilities	<u>7,284,010</u>	<u>6,798,869</u>
NET ASSETS		
Without donor restrictions	7,577,645	7,037,337
With donor restrictions	<u>290,795</u>	<u>259,698</u>
Total net assets	<u>7,868,440</u>	<u>7,297,035</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 15,152,450</u>	<u>\$ 14,095,904</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2023 Total</u>	<u>2022 Total</u>
REVENUES AND OTHER SUPPORT				
Grants and contracts	\$ 39,636,536	\$ 168,387	\$ 39,804,923	\$ 33,019,028
Program funding	1,131,923	-	1,131,923	1,178,528
Utility programs	1,458,145	-	1,458,145	1,862,325
In-kind contributions	479,251	-	479,251	228,341
Contributions	252,119	-	252,119	140,578
Fundraising	23,626	-	23,626	8,616
Rental income	867,061	-	867,061	797,436
Interest income	26,196	-	26,196	484
Gain on disposal of property	6,817	-	6,817	8,874
Other revenue	2,735	-	2,735	4,789
Total revenues and other support	43,884,409	168,387	44,052,796	37,248,999
NET ASSETS RELEASED FROM RESTRICTIONS	<u>137,290</u>	<u>(137,290)</u>	<u>-</u>	<u>-</u>
Total revenues, other support, and net assets released from restrictions	<u>44,021,699</u>	<u>31,097</u>	<u>44,052,796</u>	<u>37,248,999</u>
FUNCTIONAL EXPENSES				
Program Services:				
Agency Fund	1,314,337	-	1,314,337	1,453,842
Head Start	3,107,886	-	3,107,886	2,792,837
Guardianship	651,255	-	651,255	658,956
Transportation	1,404,213	-	1,404,213	892,112
Volunteer	72,150	-	72,150	62,053
Carroll County Dental	679,379	-	679,379	673,708
Homeless	20,422,871	-	20,422,871	17,630,850
Energy and Community Development	13,099,599	-	13,099,599	9,978,945
Elder	1,276,827	-	1,276,827	1,095,578
Housing Services	212,979	-	212,979	248,736
Total program services	<u>42,241,496</u>	<u>-</u>	<u>42,241,496</u>	<u>35,487,617</u>
Supporting Activities:				
General and administrative	1,236,580	-	1,236,580	1,146,090
Fundraising	3,315	-	3,315	1,266
Total supporting activities	<u>1,239,895</u>	<u>-</u>	<u>1,239,895</u>	<u>1,147,356</u>
Total functional expenses	<u>43,481,391</u>	<u>-</u>	<u>43,481,391</u>	<u>36,634,973</u>
CHANGE IN NET ASSETS	540,308	31,097	571,405	614,026
NET ASSETS, BEGINNING OF YEAR	<u>7,037,337</u>	<u>259,698</u>	<u>7,297,035</u>	<u>6,683,009</u>
NET ASSETS, END OF YEAR	<u>\$ 7,577,645</u>	<u>\$ 290,795</u>	<u>\$ 7,868,440</u>	<u>\$ 7,297,035</u>

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, 2023

	Agency Fund	Head Start	Guardianship	Transportation	Volunteer	Carroll County Dental	Homeless	Energy and Community Development	Elder	Housing Services	Total	General and Administrative	Fundraising	Total
Direct Expenses														
Payroll	\$ 323,177	\$ 1,644,947	\$ 424,637	\$ 680,490	\$ 44,947	\$ 422,973	\$ 757,036	\$ 1,380,748	\$ 564,863	\$ 56,045	\$ 6,299,893	\$ 608,842	\$ -	\$ 6,908,735
Payroll taxes and benefits	99,401	449,995	109,489	133,770	11,318	97,560	199,734	382,084	118,514	-	1,599,895	149,438	-	1,749,333
Assistance to clients	775	-	-	207,577	-	-	18,962,956	10,442,285	-	-	29,613,593	-	-	29,613,593
Consumable supplies	7,038	218,956	6,679	8,279	356	55,076	33,428	431,354	321,162	1,396	1,063,724	25,899	-	1,109,623
Space costs and rentals	12,646	223,207	46,839	21,512	6,478	-	99,995	150,500	72,300	-	633,477	130,652	-	764,129
Depreciation expense	204,391	41,736	2,000	102,254	-	41,903	18,553	42,828	7,110	67,389	527,662	-	-	527,962
In-kind expended	-	219,362	-	24,948	-	-	128,764	-	106,177	-	479,251	-	-	479,251
Consultants and contractors	55,409	13,668	6,228	23,620	-	19,786	132,557	12	12,704	-	263,664	31,049	-	295,033
Utilities	228,071	29,700	23,217	18,069	1,592	11,819	30,814	45,326	25,978	30,465	445,051	5,226	-	450,277
Travel and meetings	751	89,760	8,152	38,208	392	2,635	16,195	24,004	15,328	125	195,550	20,687	-	216,237
Other direct program costs	8,862	51,628	1,278	7,966	429	1,550	7,088	34,790	6,788	36,315	157,716	84,852	3,315	245,883
Fiscal and administrative	6,024	264	15,594	264	39	8,239	5,125	24,030	1,744	3,100	64,453	124,673	-	189,126
Building and grounds maintenance	158,544	94,147	58	13,630	-	8,548	4,875	576	17,874	7,010	303,262	-	-	303,262
Interest expense	84,491	1,688	683	247	76	-	116	1,914	537	-	89,732	-	-	89,732
Vehicle expense	5,186	-	-	110,020	-	-	-	110,333	-	-	225,539	-	-	225,539
Insurance	56,280	8,422	663	3,756	1,598	1,819	8,434	6,299	-	3,155	90,225	38,916	-	129,141
Maintenance of equipment and rental	53,270	20,416	5,738	9,375	4,925	5,919	17,182	18,137	5,291	7,879	148,132	18,131	-	164,263
Fixed fees	11,021	10	-	177	-	1,722	19	4,581	2,427	100	20,057	215	-	20,272
Total Direct Expenses	1,314,337	3,107,886	651,255	1,404,213	72,150	679,379	20,422,871	13,099,589	1,276,827	212,979	42,241,496	1,236,580	3,315	43,481,391
Indirect Expenses														
Indirect costs	133,132	299,448	69,805	119,458	6,841	71,557	137,310	275,680	123,351	-	1,236,580	(1,236,580)	-	-
Total Direct & indirect expenses	\$ 1,447,469	\$ 3,407,334	\$ 721,060	\$ 1,523,669	\$ 78,991	\$ 750,936	\$ 20,560,181	\$ 13,375,279	\$ 1,400,178	\$ 212,979	\$ 43,478,076	\$ -	\$ 3,315	\$ 43,481,391

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

	Agency Fund	Head Start	Guardianship	Transportation	Volunteer	Carroll County Dental	Homeless	Energy and Community Development	Elder	Housing Services	Total	General and Administrative	Fundraising	Total
Direct Expenses														
Payroll	\$ 491,447	\$ 1,591,982	\$ 480,242	\$ 447,810	\$ 42,414	\$ 272,090	\$ 693,549	\$ 1,412,854	\$ 490,036	\$ 23,485	\$ 5,925,992	\$ 581,978	\$ -	\$ 6,507,970
Payroll taxes and benefits	112,083	425,086	103,479	79,934	8,955	58,357	161,250	352,787	96,642	-	1,398,623	133,158	-	1,531,781
Assistance to clients	-	-	-	89,537	-	-	16,494,024	7,043,336	-	-	23,626,957	-	-	23,626,957
Consumable supplies	8,143	167,505	6,474	7,238	445	57,798	28,753	573,445	308,048	727	1,160,632	20,525	-	1,181,157
Space costs and rentals	4,434	194,445	44,378	16,636	5,481	582	74,769	217,912	58,492	-	615,131	112,318	-	727,449
Depreciation expense	188,801	50,198	500	106,346	-	42,409	15,459	80,397	5,833	67,389	519,334	-	-	519,334
In-kind expended	-	117,498	-	-	-	-	53,884	-	57,159	-	228,341	-	-	228,341
Consultants and contractors	94,310	2,132	5,835	13,178	-	197,993	203	44	17,888	-	331,481	35,842	-	367,323
Utilities	191,020	28,064	21,922	16,157	1,597	13,097	43,598	44,724	26,182	26,303	412,694	4,851	-	417,545
Travel and meetings	9,147	56,484	5,882	27,521	-	4,329	21,471	17,291	11,289	825	154,299	8,024	-	160,323
Other direct program costs	67,883	52,568	(8,580)	3,659	2,598	971	943	25,003	5,765	108,285	257,115	63,834	1,268	322,215
Fiscal and administrative	91	294	8,928	82	75	6,480	8,657	38,011	4,578	2,819	70,665	144,494	-	215,159
Building and grounds maintenance	135,694	64,895	-	2,111	-	1,968	10,103	154	3,817	8,757	227,497	442	-	227,939
Interest expense	94,838	68	1,031	66	-	-	102	386	11	-	96,500	82	-	96,582
Vehicle expense	5,557	-	-	69,672	-	-	-	93,810	-	-	169,039	-	-	169,039
Insurance	48,487	6,338	579	2,227	488	1,341	8,073	6,018	-	3,250	77,181	34,884	-	112,065
Maintenance of equipment and rental	8,601	35,322	6,441	6,458	-	12,700	18,121	87,777	8,332	8,691	192,471	7,383	-	199,854
Fixed fees	13,328	-	35	100	-	1,595	81	4,968	3,407	125	23,665	275	-	23,940
Total Direct Expenses	1,453,842	2,792,837	658,956	892,112	62,053	873,708	17,630,850	9,978,945	1,095,578	248,736	35,487,617	1,148,090	1,268	36,634,973
Indirect Expenses														
Indirect costs	144,922	273,225	70,128	75,578	6,193	68,561	110,702	289,953	106,828	-	1,148,090	(1,148,090)	-	-
Total Direct & Indirect expenses	\$ 1,598,764	\$ 3,066,062	\$ 729,084	\$ 967,690	\$ 68,246	\$ 742,269	\$ 17,741,552	\$ 10,268,898	\$ 1,202,406	\$ 248,736	\$ 36,633,707	\$ -	\$ 1,268	\$ 36,634,973

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, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 571,405	\$ 614,026
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	528,849	520,221
Gain on disposal of property	(6,817)	(8,874)
Decrease (increase) in assets:		
Accounts receivable	(217,272)	(190,025)
Pledges receivable	(23,016)	47,227
Inventories	(63,650)	(6,774)
Prepaid expenses	(77)	(85,217)
Increase (decrease) in liabilities:		
Accounts payable	193,971	258,170
Accrued compensated absences	21,435	(5,565)
Accrued salaries	9,241	(301,728)
Accrued expenses	(21,643)	(149,180)
Refundable advances	(42,969)	122,068
Other liabilities	257,056	(315,239)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>1,206,513</u>	<u>499,110</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of property	8,091	8,874
Purchases of property and equipment	(161,013)	(158,013)
NET CASH USED IN INVESTING ACTIVITIES	<u>(152,922)</u>	<u>(149,139)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment on long-term debt	(140,807)	(129,342)
Repayment on capital lease obligations	-	-
NET CASH USED IN FINANCING ACTIVITIES	<u>(140,807)</u>	<u>(129,342)</u>
NET INCREASE IN CASH AND RESTRICTED CASH	912,784	220,629
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	<u>5,215,322</u>	<u>4,994,693</u>
CASH AND RESTRICTED CASH, END OF YEAR	<u>\$ 6,128,106</u>	<u>\$ 5,215,322</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	<u>\$ 88,845</u>	<u>\$ 95,695</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

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.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

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

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

Guardianship

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

Transportation

The Organization's transit program provides various transportation services: public bus routes, door-to-door service by request, long distance medical travel to medical facilities outside our regular service area, and special trips for the elderly to go shopping and enjoy other activities that are located outside the regular service area. The Organization's fleet of 14 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 208 volunteers, ages 55 and older, of which 50 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 15,000 hours yearly.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

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.

Homeless

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

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

Energy Assistance and Outreach

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

Low-Income Weatherization

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

Elder

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

Housing Services

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

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

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

Method of accounting

The consolidated financial statements of Tri-County Community Action Program, Inc. and affiliate 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:

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

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 \$290,795 and \$259,698 at June 30, 2023 and 2022, 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. 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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

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 \$403,239 and \$446,208 as of June 30, 2023 and 2022, respectively.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

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. Management 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, 2023 and 2022, 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.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

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, 2023 and 2022.

As of June 30, 2023 and 2022, 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 \$192,212 and \$169,196, respectively. This amount is included in contributions in the Consolidated Statement of Activities.

Use of estimates

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

Fair Value of Financial Instruments

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

Functional allocation of expenses

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

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

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

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

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

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

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, 2022, received provisional approval and is effective, until amended, at a rate of 12%. The actual rates for the years ended June 30, 2023 and 2022 were approximately 11.26% and 10.95%, respectively, which is allowable because it is less than the provisional rate.

Advertising policy

The Organization uses advertising to inform the community about the programs it offers and the availability of services. Advertising is expensed as incurred. The total cost of advertising for the years ended June 30, 2023 and 2022 was \$20,143 and \$6,696, 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 2023 and 2022.

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.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

Cornerstone derives revenues from the rental of apartment units. Revenues are recognized as income, monthly, when rents become due and control of the apartment unit is transferred to the lessees. The individual leases are for a term of one year and are cancelable by the tenants. Control of the leased units is transferred to the lessee in an amount that reflects the consideration Cornerstone expects to be entitled to in exchange for the leased units. The cost incurred to obtain a lease will be expensed as incurred.

New Accounting Pronouncement

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements for lessees and lessors. The standard applies a right of use model that requires, all leases with a lease term of more than 12 months, to recognize an asset representing its right to use the underlying asset for the lease term and liability to make lease payments to be recorded. The Organization elected not to restate the comparative period. The Organization also elected not to reassess at adoption (i) expired or existing contracts to determine whether they are or contain a lease, (ii) the lease classification of any existing leases, (iii) initial direct costs for existing leases. The adoption of ASU 2016-02 resulted in the recognition of an operating right of use assets of \$208,857 and operating lease liabilities of \$208,857 as of June 30, 2023. Results for periods beginning prior to July 1, 2022 continue to be reported in accordance with the Organization's historical accounting treatment. The adoption of ASU 2016-02 did not have a material impact on the Organization's results of operations and cash flows.

NOTE 2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Financial assets at year end:		
Cash and cash equivalents, undesignated	\$ 4,400,730	\$ 3,827,664
Restricted cash, Guardianship Services Program	1,313,655	977,227
Accounts receivable	2,024,546	1,807,274
Pledges receivable	192,212	169,196
Restricted cash	<u>413,721</u>	<u>410,431</u>
Total financial assets	<u>8,344,864</u>	<u>7,191,792</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	290,795	259,698

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

Restricted cash, Guardianship Services Program	1,313,655	977,227
Restricted cash	413,721	410,431
Less net assets with time restrictions to be met in less than a year	<u>(254,537)</u>	<u>(207,879)</u>
Amounts not available within one year	<u>1,763,634</u>	<u>1,439,477</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 6,581,230</u>	<u>\$ 5,752,315</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$6,982,000 and \$5,899,000 at June 30, 2023 and 2022, respectively.

NOTE 3. CASH AND CASH EQUIVALENTS

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

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

	<u>2023</u>	<u>2022</u>
Cash, operations	\$ 4,400,730	\$ 3,827,664
Restricted cash, current	1,313,655	977,227
Restricted cash, long term	<u>413,721</u>	<u>410,431</u>
Total cash and restricted cash	<u>\$ 6,128,106</u>	<u>\$ 5,215,322</u>

Cash Restrictions

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

TRICOUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

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, 2023 and 2022 was \$20,079 and \$20,069, respectively. The Organization has made all of their scheduled deposits for the years ended June 30, 2023 and 2022. These amounts are included in restricted cash in the Consolidated Statements of Financial Position.

The Organization is required to maintain a deposit account with another bank as part of a bond issue (see bond payable in **Note 7**). The required balance in the account is \$173,817 and is equal to 12 monthly payments. The balance as of June 30, 2023 and 2022 was \$174,841 and \$174,807, respectively, and the Organization was in compliance with this requirement. These amounts are included in restricted cash in the Consolidated Statements of Financial Position.

The Organization maintains a deposit account on behalf of clients who participate in the Guardianship Services Program. The balance in the account is restricted for use on behalf of these clients and an offsetting liability is reported on the financial statements as other current liabilities. The total current liability related to this restriction at June 30, 2023 and 2022 was \$1,313,655 and \$977,227, respectively. These amounts are included in other liabilities on the Statements of Financial Position. The total restricted cash within this account at June 30, 2023 and 2022 was \$1,313,655 and \$977,227, respectively, and is included in the restricted cash, Guardianship Services Program balance on the Consolidated 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, 2023 and 2022 was \$218,801 and \$215,555, respectively. See **Note 15**.

NOTE 4. INVENTORY

In 2023 and 2022, 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, 2023 and 2022 consists of weatherization materials, totaling \$123,409 and \$59,759, respectively.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

NOTE 5. PROPERTY

Property consists of the following at June 30, 2023:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Building	\$ 10,119,418	\$ 4,630,469	\$ 5,488,949
Equipment	2,278,559	1,892,030	386,529
Construction in progress	42,114	-	42,114
Land	<u>418,840</u>	<u>-</u>	<u>418,840</u>
	<u>\$ 12,858,931</u>	<u>\$ 6,522,499</u>	<u>\$ 6,336,432</u>

Property consists of the following at June 30, 2022:

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

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, 2023 and 2022 totaled \$527,962 and \$519,334, respectively.

NOTE 6. ACCRUED COMPENSATED ABSENCES

For the years ending June 30, 2023 and 2022, employees of the Organization were eligible to accrue vacation for a maximum of 160 hours. At June 30, 2023 and 2022, the Organization had accrued a liability for future annual leave time that its employees had earned and vested in the amount of \$249,777 and \$228,342, respectively.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

NOTE 7. LONG TERM DEBT

The long term debt of the Organization as of June 30, 2023 and 2022 consisted of the following:

	<u>2023</u>	<u>2022</u>
Note payable with the USDA requiring 360 monthly installments of \$1,664, including interest at 5% per annum. Secured by general business assets. Final installment due January 2027.	\$ 64,236	\$ 80,546
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.	236,057	261,160
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.	2,276,888	2,377,169
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.	<u>250,000</u>	<u>250,000</u>
Total long term debt before unamortized debt issuance costs	4,444,781	4,586,475
Unamortized debt issuance costs	<u>(8,270)</u>	<u>(9,157)</u>
Total long term debt	4,436,511	4,577,318
Less current portion due within one year	<u>(139,961)</u>	<u>(134,452)</u>
	<u>\$ 4,296,550</u>	<u>\$ 4,442,866</u>

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

The scheduled maturities of long-term debt as of June 30, 2023 were as follows:

<u>Years ending June 30</u>	<u>Amount</u>
2024	\$ 139,961
2025	145,697
2026	151,677
2027	148,113
2028	143,453
Thereafter	<u>3,715,880</u>
	<u>\$ 4,444,781</u>

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

NOTE 9. DEMAND NOTE PAYABLE

The Organization has available a \$750,000 line of credit with its primary financial institution which is secured by real estate mortgages and assignments of leases and rents on various properties as disclosed in the line of credit agreement. Borrowings under the line bear interest for the years ended June 30, 2023 and 2022 at 9.25% and 5.75% per annum, respectively. There was no balance outstanding at June 30, 2023 and 2022. The line is subject to renewal each January.

NOTE 10. OPERATING LEASES

On July 1, 2022, the Organization was required to adopt ASU 2016-02, *Leases (Topic 842)*. As part of implementing ASU 2016-02, the Organization evaluated current contracts to determine which met the criteria of a lease. The right of use (ROU) asset represents the Organization's right to use underlying assets for the lease term, and the lease liabilities represent the Organization's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Organization has elected to discount future cash flows at the risk-free borrowing rates commensurate with the lease terms, which was 3.01% at June 30, 2023. Common expenses, classified as space costs in the accompanying financial statements, are considered a non-lease component under FASB ASC 842 and are recognized as costs are incurred. The Organization's operating leases are described below.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

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, 2023 and 2022, the annual rent expense for leased facilities and office equipment totaled \$147,801 and \$141,820, respectively.

Lease liability maturities as of June 30, 2023 are as follows:

<u>Year Ending</u> <u>June 30:</u>	<u>Amount</u>
2024	\$ 91,317
2025	59,685
2026	52,460
2027	11,372
2028	<u>3,543</u>
Total undiscounted lease liability	218,377
Less imputed interest	<u>(9,520)</u>
Total lease liability	<u>\$ 208,857</u>

NOTE 11. IN-KIND CONTRIBUTIONS

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

The fair value of donated services included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2023 are as follows:

	<u>Head Start</u>	<u>Senior</u> <u>Meals</u>	<u>Total</u>
Professional services and services for disabled	\$ 76,770	\$ -	\$ 76,770
Packing, setup and delivery of congregate and home delivered meals	<u>-</u>	<u>102,077</u>	<u>102,077</u>
	<u>\$ 76,770</u>	<u>\$ 102,077</u>	<u>\$ 178,847</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

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

	<u>Head Start</u>	<u>Senior Meals</u>	<u>Total</u>
Professional services and services for disabled	\$ 2,479	\$ -	\$ 2,479
Packing, setup and delivery of congregate and home delivered meals	-	55,359	55,359
	<u>\$ 2,479</u>	<u>\$ 55,359</u>	<u>\$ 57,838</u>

Numerous volunteers have donated significant amounts of time to the Organization's program services. Although no amounts have been reflected in the consolidated financial statements, management estimates the fair value of those services to be approximately \$367,930 and \$277,300 for the years ended June 30, 2023 and 2022, respectively.

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

The fair value of donated facilities included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2023 are as follows:

	<u>Head Start</u>	<u>Senior Meals</u>	<u>Total</u>
Difference between rent paid and market rate	\$ 69,097	\$ 4,100	\$ 73,197

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

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

The fair value of other gifts in kind included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2023 are as follows:

	<u>Head Start</u>	<u>Homeless</u>	<u>Transportation</u>	<u>Total</u>
Employee use of home	\$ 73,495	\$ -	\$ -	\$ 73,495
Donated goods	-	-	24,948	24,948
Hotel rooms for homeless clients	-	128,764	-	128,764
Total	<u>\$ 73,495</u>	<u>\$ 128,764</u>	<u>\$ 24,948</u>	<u>\$ 227,207</u>

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

	<u>Head Start</u>	<u>Homeless</u>	<u>Total</u>
Employee use of home	\$ 56,789	\$ -	\$ 56,789
Donated goods	-	1,400	1,400
Hotel rooms for homeless clients	-	52,284	52,284
Total	<u>\$ 56,789</u>	<u>\$ 53,684</u>	<u>\$ 110,473</u>

NOTE 12. CONCENTRATION OF RISK

The Organization receives a majority of its support from federal and state governments. For the years ended June 30, 2023 and 2022, approximately \$39,361,299 (89%) and \$32,598,596 (88%), 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 receives a large majority of its support from the U.S. Department of Housing and Urban Development. For the years ended June 30, 2023 and 2022, approximately 61% and 64%, respectively, of Cornerstone'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.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

The majority of Cornerstone's assets are apartment projects, for which operations are concentrated in the elderly person's real estate market. In addition, Cornerstone operates in a regulated environment. The operation of Cornerstone 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, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Temporary municipal funding	\$ 192,212	\$ 169,196
Restricted buildings	36,257	38,084
Loans – HSGP	23,484	24,234
RSVP program funds	15,708	6,255
FAP/EAP	14,092	12,079
CC Coos	5,099	6,132
Head Start	3,577	2,370
CC Carroll	180	427
CC Grafton	180	421
LIWAP Program	6	-
RSVP – Matter to Balance	-	500
	<u>\$ 290,795</u>	<u>\$ 259,698</u>
Total net assets with donor restrictions	<u>\$ 290,795</u>	<u>\$ 259,698</u>

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

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, 2023 and subsequently, legal actions were brought against the Organization. Due to the uncertainty of the outcome of such cases as of June 30, 2023, 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'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 \$207,956 and \$208,162 were held in a segregated account at June 30, 2023 and 2022, respectively.

During the year ended June 30, 2023, HUD approved a loan from the replacement reserve account to the operating account to cover operating expenses due to the delay in HAP vouchers being processed by HUD. Once all HAP vouchers are processed and paid, Cornerstone will pay back the replacement reserve account the loan balance of \$26,649. HUD-restricted deposits generally are not available for operating purposes.

Cornerstone's use of the residual receipts account is contingent upon HUD's prior written approval. Residual receipts of \$6,454 and \$3,003 were held in a segregated account for the years ended June 30, 2023 and 2022, respectively.

Under the regulatory agreement, Cornerstone is required to set aside amounts for the return of resident paid deposits. At June 30, 2023 and 2022 \$4,391 and \$4,390, respectively, were held in a segregated account and generally are not available for operating purposes.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

HUD has initiated policies to recapture funds built up in residual receipts accounts upon renewal of Cornerstone'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, Cornerstone was required to remit funds to HUD totaling \$71,396 during the year ended June 30, 2022.

NOTE 16. SUBSEQUENT EVENTS

The Organization has evaluated events through November 13, 2023, which is the date that the financial statements were available to be issued.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Health and Human Services				
HEAD START CLUSTER				
Head Start	93.600		01CH011936-02-03	1,640,684
Head Start	93.600		01CH011936-02-00	34,546
Head Start	93.600		01CH011936-01-04	1,197,945
Head Start	93.600		01HE001251-01-01	6,869
CRSSA-Head Start	93.600		01HE001251-01-01	158,900
ARPA-Head Start	93.600			3,044,724
			CLUSTER TOTAL	6,073,668
Low Income Household Water Assistance Program	93.499	State of New Hampshire Office of Energy and Planning	2101NHLWC5/6	146,661
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	2201NHUIE1	1,742,864
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	2301NHUIEA/2301NHUIEE	6,696,322
ARPA-Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	LIHEAPARP22	114,236
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-2001NHUIEA	224,125
ARPA-Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-2001NHUIEA	89,629
			TOTAL	10,889,176
AGING CLUSTER				
Special Programs for the Aging-Title III, Part B - Grants for Supportive Services and Seniors Centers (SEAS)	93.044	State of New Hampshire Office of Energy and Planning	2101NHQASS	3,979
Special Programs for the Aging-Title III, Part B - Grants for Supportive Services and Seniors Centers (Sr. Wheels)	93.044	State of New Hampshire Department of Health and Human Services	512-500362	54,950
Special Programs for the Aging-Title III, Part B - Grants for Supportive Services and Seniors Centers (Sr. Wheels)	93.044	State of New Hampshire Department of Health and Human Services		52,701
			TOTAL	111,630
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	RFA-2023-BEAS-04-BEASN-09	287,080
ARPA - 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	RFA-2023-BEAS-04-BEASN-09	134,875
			TOTAL	422,035
Nutrition Services Incentive Program (NSIP)	93.053	State of New Hampshire Department of Health and Human Services	None	89,764
			CLUSTER TOTAL	623,429
Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	102-500731	535,232
CV - Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	102-500731	192,741
			TOTAL	727,973
Temporary Assistance for Needy Families (JARC)	93.558	State of New Hampshire Department of Health and Human Services	1802NHTANF	1,291,800
Activities to Support STLT Health Department Response to Public Health or Healthcare Crises	93.391	State of New Hampshire Department of Health and Human Services	NH750T000031	232,354
Social Services Block Grant (Title XX I&R)	93.667	State of New Hampshire Department of Health and Human Services	074-500589/545-500387	88,386
Social Services Block Grant (Title XX HD)	93.667	State of New Hampshire Department of Health and Human Services	RFA-2023-BEAS-04-BEASN-09	123,854
Social Services Block Grant (Guardianship)	93.667	State of New Hampshire Department of Health and Human Services	102-500731	27,196
			TOTAL	239,436
NH Family Caregiver Support Title III E (Family Caregiver)	93.052	State of New Hampshire Department of Health and Human Services	570-500928	28,786
State Health Insurance Assistance Program (SHIP)	93.324	State of New Hampshire Department of Health and Human Services	074-500589/545-500387	6,834
Centers for Medicare & Medicaid Services (MIPPA)	93.071	State of New Hampshire Department of Health and Human Services	074-500589/545-500387	5,787
Special Programs for the Aging Title IV and Title II (SMPP)	93.048	State of New Hampshire Department of Health and Human Services	074-500589/545-500387	9,379
Projects for Assistance In Transition from Homelessness Program (PATH)	93.150	State of New Hampshire Office of Human Services, Bureau of Homeless and Housing Services	05-95-42-423010-7928	53,606
Total U.S. Department of Health and Human Services				\$ 16,012,925

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
<u>U.S. Department of Energy</u>				
Weatherization Assistance for Low-Income Persons	81.042	New Hampshire Department of Energy	DE-EE0009916	\$ 343,790
Weatherization Assistance for Low-Income Persons	81.042	New Hampshire Department of Energy	DE-EE00100001	339,288
				\$ 683,078
Total U.S. Department of Energy				
<u>U.S. Corporation for National and Community Service</u>				
Retired and Senior Volunteer Program	94.002		22SRFNH001	\$ 70,072
				\$ 70,072
Total U.S. Corporation for National and Community Service				
<u>U.S. Department of Agriculture</u>				
Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education		\$ 142,116
				\$ 142,116
Total U.S. Department of Agriculture				
<u>U.S. Department of Transportation</u>				
Formula Grants for Rural Areas (Section 5311)	20.509	State of New Hampshire Department of Transportation	NH-18-X048	\$ 307,594
TRANSIT SERVICES PROGRAMS CLUSTER				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of New Hampshire Department of Transportation	NH-18-X048	258,832
			CLUSTER TOTAL	258,832
Total U.S. Department of Transportation				\$ 566,228
<u>U.S. Department of Housing and Urban Development</u>				
Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services		\$ 88,435
Emergency Solutions Grant Program (EPS)	14.231	State of New Hampshire Department of Health and Human Services		283,615
			TOTAL	370,050
Continuum of Care Program (HOIP) - PSHI	14.267	State of New Hampshire Department of Health and Human Services	NH0020L1T001811	173,775
Continuum of Care Program (HOIP) - Coordinated Entry	14.267	State of New Hampshire Department of Health and Human Services	SS-2019-BHHS-01-Coord-05	112,834
Continuum of Care Program (HOIP) - PSHI	14.267	State of New Hampshire Department of Health and Human Services	NH0120T1T001900	37,787
Continuum of Care Program (HOIP) - Youth Navigator	14.267	State of New Hampshire Department of Health and Human Services	NH0143Y1T002000	1,016
Continuum of Care Program (HOIP) - Youth Transitional Living	14.267	State of New Hampshire Department of Health and Human Services	NH0147Y1T002000	988
			TOTAL	326,410
Total U.S. Department of Housing and Urban Development				\$ 666,460

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2023

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of the Treasury Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Shelter Program		\$ 8,885
Emergency Rental Assistance Program	21.023	NH Housing Finance Authority		14,738,457
Cold Weather Shelter	21.023	State of New Hampshire Department of Health and Human Services		105,000
			TOTAL	<u>14,841,457</u>
ETH	21.027	NH Housing Finance Authority		<u>4,489,102</u>
Total U.S. Department of the Treasury				<u>\$ 19,334,444</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 37,505,319</u>

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Tri-County Community Action Program, Inc. under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Tri-County Community Action Program, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C - INDIRECT RATE

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Tri-County Community Action Program, Inc. (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of functional expenses, and cash flows for the years then ended, the related statement of activities for the year ended June 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated November 13, 2023.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

*Leon McDonnell & Roberts
Professional Association*

North Conway, New Hampshire
November 13, 2023

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Tri-County Community Action Program, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Tri-County Community Action Program, Inc.'s major federal programs for the year ended June 30, 2023. Tri-County Community Action Program, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Tri-County Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

*Leone McDonnell & Roberts
Professional Association*

North Conway, New Hampshire
November 13, 2023

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

1. The auditors' report expresses an unmodified opinion on the financial statements of Tri-County Community Action Program, Inc.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Tri-County Community Action Program, Inc. which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs during the audit are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance*.
5. The auditors' report on compliance for the major federal award programs for Tri-County Community Action Program, Inc. expresses an unmodified opinion on all major programs.
6. No audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in this Schedule.
7. The programs tested as major programs included:
 - U.S. Department of Housing and Urban Development, Emergency Solutions Grant Program— ALN 14.231
 - U.S. Department of the Treasury, Emergency Rental Assistance Program – ALN 21.023
 - U.S. Department of the Treasury, Coronavirus State and Local Fiscal Recovery Funds – ALN 21.027
8. The threshold for distinguishing Type A and B programs was \$1,125,160.
9. Tri-County Community Action Program, Inc. was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None



TRI-COUNTY COMMUNITY ACTION

Serving Coös, Carroll & Grafton Counties since 1965

Helping People. Changing Lives.

Board of Directors

FY2023

Coos County

Board Chair

Sandy Alonzo

Business

Brian Hoffman

Business

Fay Pierce

Low Income

Carroll County

Charles Monaghan

Business

Melissa Mullen

Business

Grafton County

Linda Massimilla

Elected Official

Ruth Heintz

Business Attorney

Richard Mcleod

Low Income

Treasurer

George Sykes

Elected Official

Brenda Gagne
Chief Program Officer
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 Chief Programs Officer

Tri County CAP, Inc.

Tri County Transit

31 Pleasant St.

Berlin NH 03570

5/2017 – 6/30/2020

Director of Transportation

Responsibilities include;

Oversceing 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

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

counts 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

jmcDonald

Objectives:

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

Education

White Mountain Community College

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

Experience

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

Director of Transportation October 6, 2021- Present

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

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

Operations Manager July 1, 2017 - October 6, 2021

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

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

Dispatcher April 2015 - June 30, 2017

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

Wildcat Mountain Ski Area | Gorham, NH

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

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

Toys R Us | Settlers Green, North Conway, NH

Asst. Manager *April 2012 - January 2014*

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

Northern Human Services | Berlin, NH

Housing Coordinator *March 1999 - September 2011*

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



Skills:

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

References available upon request

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

Education

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

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

Additional Skills, Professional Leadership and Civic Affiliations

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