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COMMISSIONER
Jared S. Chicoine

DEPUTY COMMISSIONER
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY
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November 13, 2024

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

REQUESTED ACTION

Authorize the New Hampshire Department of Energy (Department) to enter into an amendment to an existing **SOLE SOURCE** contract with Tri-County Community Action Program, Inc., Berlin, NH, Vendor #177195, for the Senior Energy Assistance Services (SEAS) Program by increasing the price limitation by \$14,550 from \$15,503 to \$30,053 and by extending the completion date from September 30, 2025 to September 30, 2027 effective upon Governor and Executive Council approval.

This contract was originally approved by Governor and Executive Council on November 22, 2022 (Item #69). **100% Other Funds (Transfer from NH DHHS).**

Funds are available in Fiscal Year (FY) 2025 and anticipated to be available for FY 2026 and 2027 in the account Fuel Assistance upon the continued appropriation and availability of funds in the future operating budget, with the authority to adjust encumbrances through the Budget Office if needed and justified.

	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
02-52-52-520010-33540000-074-500587 Grants for Pub Assist & Relief	\$4,750	\$7,840	\$1,960

EXPLANATION

This amendment to a contract is **SOLE SOURCE** based on historical performance of the Community Action Agencies (CAA) in the New Hampshire Fuel Assistance Program (FAP), their outreach and client service capabilities. The Department proposes to continue to subcontract with the five CAAs who have successfully provided FAP services at the local level for more than three decades. The CAAs work closely with Department's FAP Administrator in the implementation of the program.

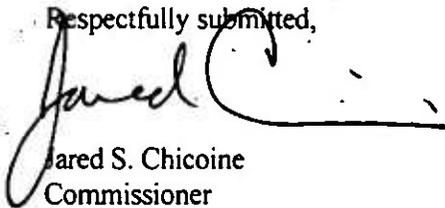
This Department contract provides the Community Action Agency with the program funds to support the Senior Energy Assistance Services (SEAS) Program. The SEAS Program makes home energy

more affordable for households with members who are 60 years of age or older, who are experiencing a home energy hardship, and who are not eligible for the state's Fuel Assistance Program under the current income limits. The CAAs determine eligibility for the Fuel Assistance Program and are able to efficiently distribute these funds to households in need that are not eligible for the Fuel Assistance Program.

A federal grant provided by the Administration for Community Living (Title IIIB Supportive Services) awarded to the New Hampshire Department of Health and Human Services (NH DHHS) Division of Elderly and Adult Services provides funding for the Senior Energy Assistance Services Program. A Memorandum of Understanding (MOU) for this program was originally approved by Governor and Council on March 23, 2022, Item #25, and amended by the Governor and Executive Council on September 25, 2024, Item #34.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jared S. Chicoine", with a long horizontal flourish extending to the right.

Jared S. Chicoine
Commissioner

NEW-HAMPSHIRE DEPARTMENT OF ENERGY

SUBJECT: SENIOR ENERGY ASSISTANCE SERVICES CONTRACT
TRI-COUNTY COMMUNITY ACTION PROGRAM, INC

AMENDMENT #1

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

Pursuant to an Agreement (hereinafter referred to as the "Agreement"), as approved by the New Hampshire Governor and Executive Council on November 22, 2022, Item #69, the Contractor has agreed to provide certain Services, per the terms and conditions specified in the Agreement and in consideration of payment by the State of certain sums as specified therein.

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

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

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

- 1) **Amendment and Modification of Agreement.** The Agreement is amended and modified as follows:
 - A) **Completion Date:** Amend Subparagraph 1.7 of the Agreement by striking the current completion date of September 30, 2025 and inserting in place thereof the date of September 30, 2027.
 - B) **Price Limitation:** Amend Subparagraph 1.8 of the Agreement by striking the current sum of \$15,503 and inserting in place thereof the total sum of \$30,053.
 - C) **Exhibit C - Payment Terms:** Amend Exhibit C, first and second paragraph by striking the current sum of \$15,503 and inserting in place thereof the total sum of \$30,053. Amend Exhibit C, third paragraph, by striking the current completion date of September 30, 2025 and inserting in place thereof the date of September 30, 2027.

D) Exhibit D: Amend period covered by this certification to "September 21, 2022 to September 30, 2027."

E) Exhibit E: Amend contract period dates to "September 21, 2022 to September 30, 2027."

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

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

STATE OF NEW HAMPSHIRE
NH Department of Energy

Date: 10-11-24

By: Jared Chicoine
Jared S. Chicoine, Commissioner

Tri-County Community Action Program, Inc.

Date: 10/7/24

By: Jeanne Robillard
Jeanne Robillard, Chief Executive Officer

Approved as to form, execution and substance:

OFFICE OF THE ATTORNEY GENERAL

Date: 10/15/2024

By: [Signature]
Assistant Attorney General

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

OFFICE OF THE SECRETARY OF STATE

By: _____

Title: _____

State of New Hampshire
Department of State

CERTIFICATE

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

Business ID: 63020

Certificate Number: 0006652662



IN TESTIMONY WHEREOF.

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

A handwritten signature in black ink, appearing to read "D. Scanlan", is written over a faint circular stamp.

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 Clerk/Secretary/Officer 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, Randall Pilote, Brenda Gagne (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: 10-7-24

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



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 (A/C No. Ext): (603) 689-3218 FAX (A/C No.): (603) 645-4331 E-MAIL ADDRESS: manch.certs@crossagency.com
	INSURER(S) AFFORDING COVERAGE INSURER A: Philadelphia Indemnity Ins Co NAIC # 18058 INSURER B: Granite State Health Care and Human Services Self- INSURER C: INSURER D: INSURER E: INSURER F:
INSURED Tri-County Community Action Program, Inc 30 Exchange Street Berlin NH 03570	

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

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Refer to policy for exclusionary endorsements and special provisions.

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

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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>ASSETS</u>	<u>2023</u>	<u>2022</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	26,198	-	26,198	484
Gain on disposal of property	6,817	-	6,817	8,874
Other revenue	2,735	-	2,735	4,789
	<u>43,884,409</u>	<u>168,387</u>	<u>44,052,796</u>	<u>37,248,999</u>
NET ASSETS RELEASED FROM RESTRICTIONS	<u>137,290</u>	<u>(137,290)</u>	<u>-</u>	<u>-</u>
	<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
	<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
	<u>1,239,895</u>	<u>-</u>	<u>1,239,895</u>	<u>1,147,356</u>
	<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

TRICOUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023**

	Agency Fund	Hope Fund	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	\$ 1,844,947	\$ 424,837	\$ 680,490	\$ 44,947	\$ 422,973	\$ 757,036	\$ 1,380,748	\$ 564,893	\$ 56,045	\$ 6,298,893	\$ 608,842	\$ -	\$ 8,908,735
Payroll taxes and benefits	99,401	449,995	108,489	133,770	11,318	97,580	199,734	382,084	118,514	-	1,599,895	149,438	-	1,749,333
Assistance to clients	775	-	-	207,577	-	-	18,952,958	10,442,285	-	-	29,813,593	-	-	29,813,593
Consumable supplies	7,038	218,868	6,879	8,279	356	55,078	33,428	431,354	321,182	1,368	1,083,724	25,899	-	1,109,823
Space costs and rentals	12,646	223,207	48,839	21,512	8,478	-	99,895	150,500	72,300	-	633,477	130,852	-	764,129
Depreciation expense	204,391	41,736	2,000	102,254	-	41,803	18,533	42,828	7,110	67,389	527,982	-	-	527,982
In-kind expended	-	219,382	-	24,943	-	-	128,784	-	108,177	-	479,251	-	-	479,251
Consultants and contractors	55,409	13,889	8,228	23,820	-	19,786	132,557	12	12,704	-	283,984	31,049	-	295,033
Utilities	228,071	29,700	23,217	18,089	1,582	11,818	30,814	45,328	25,978	30,465	445,051	5,228	-	450,277
Travel and meetings	751	69,780	8,152	38,208	382	2,635	18,189	24,004	15,328	125	195,550	20,887	-	218,237
Other direct program costs	9,662	51,828	1,278	7,988	429	1,550	7,883	34,790	6,788	36,315	157,716	84,652	3,315	245,683
Fiscal and administrative	8,024	294	13,594	294	39	8,239	5,125	24,030	1,744	3,100	64,453	124,873	-	189,128
Building and grounds maintenance	158,544	94,147	58	13,830	-	8,648	4,875	578	17,874	7,010	303,282	-	-	303,282
Interest expense	84,491	1,658	683	247	78	-	118	1,914	537	-	88,732	-	-	89,732
Vehicle expense	5,188	-	-	110,020	-	-	-	110,333	-	-	225,539	-	-	225,539
Insurance	58,280	8,422	683	3,756	1,586	1,819	8,434	6,299	-	3,156	90,225	38,918	-	129,141
Maintenance of equipment and rental	53,270	20,416	5,738	9,375	4,925	5,819	17,182	18,137	5,291	7,879	148,132	18,131	-	164,263
Fixed fees	11,021	10	-	177	-	1,722	19	4,681	2,427	100	20,057	215	-	20,272
Total Direct Expenses	1,314,337	3,107,886	651,255	1,404,213	72,150	679,378	20,422,871	13,089,589	1,278,827	212,970	42,241,498	1,238,580	3,315	43,481,391
Indirect Expenses														
Indirect costs	133,132	288,448	69,805	119,458	8,841	71,367	137,310	275,680	123,351	-	1,238,580	(1,238,580)	-	-
Total Direct & Indirect expenses	\$ 1,447,469	\$ 3,407,334	\$ 721,060	\$ 1,523,680	\$ 78,991	\$ 750,835	\$ 20,560,181	\$ 13,375,279	\$ 1,400,178	\$ 212,970	\$ 43,478,078	\$ -	\$ 3,315	\$ 43,481,391

See Notes to Consolidated Financial Statements

TELECOUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

	Agency Fund	Head Start	Quarantaine	Immunization	Veterinary	Carroll County Dental	Homeless	Energy and Community Development	EB&I	Housing Benefits	Total	General and Administrative Expenditures	Total
Direct Expenses	\$ 491,447	\$ 1,391,863	\$ 460,343	\$ 447,910	\$ 42,414	\$ 272,000	\$ 630,549	\$ 1,412,854	\$ 490,008	\$ 23,465	\$ 5,925,992	\$ 561,978	\$ 6,507,970
Payroll	112,063	423,060	103,478	79,094	8,955	58,357	161,250	352,787	96,842	-	1,368,623	133,156	1,501,781
Payroll taxes and benefits	-	-	-	88,587	-	-	10,494,024	7,043,338	-	-	23,026,937	-	23,026,937
Assistance to clients	8,143	187,505	8,474	7,298	443	67,798	28,753	573,445	308,048	777	1,180,632	20,525	1,181,157
Consumable supplies	4,434	194,445	44,378	18,639	582	74,768	217,912	217,912	56,482	-	815,131	112,318	722,449
Space costs and rentals	168,001	50,198	500	108,348	5,481	42,403	15,458	66,397	57,158	67,389	519,304	-	519,304
Depreciation expense	-	117,498	-	-	-	-	53,684	-	57,158	-	228,341	-	228,341
In-kind expended	-	-	-	-	-	-	-	-	-	-	-	-	-
Consultants and contractors	94,310	2,132	-	13,178	-	197,693	203	44	17,909	-	331,481	35,842	367,323
USCWE	191,020	26,094	21,922	18,187	1,587	13,087	43,598	44,724	26,182	28,323	412,694	4,651	417,345
Travel and meetings	9,147	68,464	5,692	27,591	4,329	21,471	11,289	17,291	11,289	625	154,299	6,024	160,323
Other direct program costs	67,683	52,568	(8,580)	3,698	2,568	843	25,003	25,003	5,765	108,283	257,115	1,289	322,215
Fiscal and administrative	81	294	8,928	622	75	8,400	6,887	38,011	4,578	2,919	70,653	144,494	215,158
Building and grounds maintenance	135,094	64,093	-	2,111	-	1,906	10,700	154	3,817	8,757	227,487	442	227,939
Interest expense	94,838	66	1,031	66	-	-	102	389	11	-	96,500	82	96,582
Vehicle expense	5,537	-	-	69,672	-	-	-	93,810	-	-	169,039	-	169,039
Insurance	48,467	6,308	576	2,627	468	1,341	8,073	8,018	-	3,250	77,181	34,684	112,065
Maintenance of equipment and rental	9,601	56,322	8,441	6,486	-	12,700	18,121	97,777	8,333	8,691	192,471	7,363	199,854
Fixed asset	13,328	-	35	100	-	1,595	81	4,895	3,497	123	23,695	273	23,968
Total Direct Expenses	1,453,942	2,762,637	658,658	682,112	62,053	673,708	17,630,850	9,878,945	1,085,878	249,726	34,487,617	1,148,000	36,634,973
Indirect Expenses													
Indirect costs	144,822	273,225	70,128	75,578	6,192	68,661	110,702	269,853	108,628	-	1,148,000	(1,148,000)	-
Total Direct & Indirect Expenses	\$ 1,598,764	\$ 3,035,862	\$ 728,786	\$ 687,690	\$ 68,245	\$ 742,369	\$ 17,741,552	\$ 10,268,098	\$ 1,202,406	\$ 249,726	\$ 36,633,707	\$ -	\$ 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	\$ 571,405	\$ 614,026
Change in net assets		
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	<u>(161,013)</u>	<u>(158,013)</u>
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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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:

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**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.

TRI-COUNTY 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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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</u> <u>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 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>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	<u> -</u>	<u>55,359</u>	<u>55,359</u>
	<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	<u>\$ 69,097</u>	<u>\$ 4,100</u>	<u>\$ 73,197</u>

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

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

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 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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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	\$ 1,648,864
Head Start	93.600		01CH011936-03-00	34,546
Head Start	93.600		01CH011936-01-04	1,197,945
CRTS/SA-Head Start	93.600		01HE001251-01-01	6,669
ARPA-Head Start	93.600		01HE001251-01-01	156,900
			CLUSTER TOTAL	3,044,724
Low Income Household Water Assistance Program	93.499	State of New Hampshire Office of Energy and Planning	2101NH/WCS6	146,681
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	2201NH/EJ	1,742,864
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	2301NH/EJA/2301NH/EJE	6,698,322
ARPA-Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	LINEAP/FP22	114,236
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-2001NH/EJA	224,125
ARPA-Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-2001NH/EJA	89,629
			TOTAL	10,689,178
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	2101NH/DASS	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	512-600362	54,650
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-BEAS4-09	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-BEAS4-09	134,973
			TOTAL	422,053
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	535,732
CV - Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	102-600731	192,741
			TOTAL	727,973
Temporary Assistance for Needy Families (TANF)	93.558	State of New Hampshire Department of Health and Human Services	1802NHTANF	24,800
Activities to Support STLT Health Department Response to Public Health or Healthcare Crisis	93.391	State of New Hampshire Department of Health and Human Services	NH75SOT000031	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	88,358
Social Services Block Grant (Title XX HD)	93.667	State of New Hampshire Department of Health and Human Services	RFA-2023-BEAS-04-BEAS4-09	123,854
Social Services Block Grant (Guardianship)	93.667	State of New Hampshire Department of Health and Human Services	102-500731	27,198
			TOTAL	239,436
NH Family Caregiver Support Title III E (Family Caregiver)	93.052	State of New Hampshire Department of Health and Human Services	570-500828	28,785
State Health Insurance Assistance Program (SHIP)	93.324	State of New Hampshire Department of Health and Human Services	074-500589/545-500387	6,634
Centers for Medicare & Medicaid Services (HCPSA)	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	05-05-42-423010-7828	53,608
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-EE0008018	\$ 343,780
Weatherization Assistance for Low-Income Persons	81.042	New Hampshire Department of Energy	DE-EE00100001	339,288
Total U.S. Department of Energy				\$ 683,078
<u>U.S. Corporation for National and Community Service</u>				
Retired and Senior Volunteer Program	94.002		22SRF04-001	\$ 70,072
Total U.S. Corporation for National and Community Service				\$ 70,072
<u>U.S. Department of Agriculture</u>				
Child and Adult Care Food Program	10.658	State of New Hampshire Department of Education		\$ 142,118
Total U.S. Department of Agriculture				\$ 142,118
<u>U.S. Department of Transportation</u>				
Formula Grants for Rural Areas (Section 5311)	20.508	State of New Hampshire Department of Transportation	NH-18-XD48	\$ 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-XD48	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		283,515
			TOTAL	371,950
Continuum of Care Program (HOOP) - PSHH	14.287	State of New Hampshire Department of Health and Human Services	NH0020L1T001811	173,775
Continuum of Care Program (HOOP) - Coordinated Entry	14.287	State of New Hampshire Department of Health and Human Services	SS-2019-BH4CS-01-Coord-05	112,834
Continuum of Care Program (HOOP) - PSHH	14.287	State of New Hampshire Department of Health and Human Services	NH0120T1T001900	37,787
Continuum of Care Program (HOOP) - Youth Navigator	14.287	State of New Hampshire Department of Health and Human Services	NH0143Y1T002000	1,016
Continuum of Care Program (HOOP) - Youth Transitional Living	14.287	State of New Hampshire Department of Health and Human Services	NH0147Y1T002000	998
			TOTAL	326,410
Total U.S. Department of Housing and Urban Development				\$ 698,460

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

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL AUN	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		\$ 6,885
Emergency Rental Assistance Program	21.023	NH Housing Finance Authority		14,736,457
Cold Weather Shelter	21.023	State of New Hampshire Department of Health and Human Services		105,000
			TOTAL	14,841,457
ETH	21.027	NH Housing Finance Authority		4,489,102
Total U.S. Department of the Treasury				\$ 19,334,444
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 37,505,319

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.

Leone 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

FY2025

Coos County

Board Chair

Sandy Alonzo

Business

Brian Hoffman

Business

Brian Bresnahan

Low Income

Carroll County

Charles Monaghan

Business

Melissa Mullen

Business

John Bolton

Low Income

Grafton County

Linda Massimilla

Elected Official

Ruth Heintz

Business Attorney

Jared Sullivan

Elected Official

PY25 SEAS

KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.

Job descriptions not required for vacant positions.

Contractor Name: Tri-County Community Action Program, Inc.

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Jeanne Robillard	Chief Executive Officer	\$0.00	\$132,000.00
Randall Pilotte	Chief Financial Officer	\$0.00	\$96,239.78
Brenda Gagne	Chief Program Officer	\$0.00	\$84,159.92
Scott Boisvert	Department Head	\$0.00	\$65,000.00
Michelle Sanchagrin	Program Director	\$0.00	\$50,000.00

Jeanne L. Robillard

CORE STRENGTHS

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

PROFESSIONAL EXPERIENCE

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

Tri-County Community Action Programs, Inc.
Chief Operating Officer
Berlin, NH 2016 - 2018

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

Tri-County Community Action Programs, Inc.
Division Director: TCCAP Prevention Services
Berlin, NH 2015- 2016

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

Tri-County Community Action Programs, Inc.
Program/Division Director: Support Center at Burch House
Littleton, New Hampshire 2007- 2013

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*

RANDALL S. PILOTTE

SUMMARY

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

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

EXPERIENCE

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC., Berlin, NH

06/2013-Present

CFO (2017 – Present)

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

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

Fiscal Director/Interim CFO (2016 – 2017)

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

Accounting Manager (2015-2016)

Sr. Accountant (2013-2014)

RANDALL PILOTTE RESUME:

KENT NUTRITION GROUP, INC. (f/k/a Blue Seal Feeds, Inc.); Londonderry, NH

03/1989-09/2010

Assistant Controller (2005-2010)

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

Accounting Manager (1999-2005)

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

Accountant/Payroll Supervisor (1994-1999)

Accountant (1989-1994)

NORTHERN TELECOM, INC., Concord, NH

05/1987-03/1989

Associate Results Accountant (1988-1989)

Accounts Payable (1987-1988)

E D U C A T I O N

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

**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;

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

Tri-County CAP, Inc.

Tri County Transit

31 Pleasant St.

Berlin NH 03570

7/2004-5/2017

Operations Manager

Responsibilities include;

*Running the daily operations of a public transit and para transit service.

*Facility Management.

*Gathering statistics

*Quarterly reporting to NHDOT and BEAS.

*Preparing quarterly invoices to BEAS and NHDOT

*Weekly employee scheduling, staff management.

*Creating procedure manuals

*Grant writing

*Budget preparation

*Writing Warrant Articles

*Drug & Alcohol Testing

*Emergency Preparedness

Mountain Village Construction

P.O. Box 96

Milan, N.H. 03588

5/1995 - 1/2004

Accounts Manager/Office Manager

Responsibilities included;

*Customer service.

*Accounting using Quick Books Pro.

- *Preparing payroll and Tax Payments.
- *Preparing Customer Statements and Invoices.
- *Accounts Receivable and Accounts Payable.
- *Creating and running Profit and Loss Reports.
- *Data Entry.
- *Phone communications and general secretarial duties.

Milan Parks and Recreation Dept.

P.O. Box 300

Milan, N.H. 03588

6/1997 - 3/2002

Parks and Recreation Director

Responsibilities included;

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

Education:

- Graduate Gorham High School
Gorham NH
- Granite State College
Emergency Management
- Southern New Hampshire University
Bachelor of Business Administration

NHDOT Courses

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

Certified Training and Safety Reviewer

Community Transportation Association of America
June 2009

Certified Safety and Security Officer

Community Transportation Association of America
10/2010

Tri State Transit Conference

9/2007, 10/2008, 10/2010, 9/2011, 9/2013, 9/2014, 9/2016, 9/2017

Grant Writing Workshop

New Hampshire Community Technical College
Berlin NH 10/2005

Scott Boisvert

Highly effective Operations Manager with 15 years of experience.

EXPERIENCE

Tri-County Community Action Program, Berlin, NH *Economic Supports Department Head*

2024 - PRESENT

Ensure the effective and efficient operation of the Economic Supports programs at TCCAP. Perform and monitor functions involving the department, including management and supervision of these programs and employees. Areas include Operations, compliance, supervision, discipline, evaluation, interviewing and recommendation of hiring and promotions in order to carry out the mission of TCCAP.

Tri-County Community Action Program, Berlin, NH *Mobility Manager Region 2*

2022 - 2024

Work towards expanding transportation options and developing new sustainable transportation options to serve the communities within the region.

DiSilva Heating, North Conway, NH *Service Apprentice*

2021 - 2022

HVAC installations and service.

Rymes Propane & Oil, Ossipee, NH *Division Manager*

2017 - 2021

Manage retail operations, sales, marketing, customer service and an employee team of 12 as well as DOT regulations and safety compliance.

Amerigas, Phoenix, AZ *Western Region Manager*

2014-2017

Managed operating expenses, cost effective quality product & marketing programs throughout the Western Region. Managed and ensured compliance with safety codes & policies as well as staffing & development including employee Customer Service skills & management.

SKILLS

New Business Development

Conflict Resolution

Budgeting

Leadership

Efficiencies

Safety Management

AWARDS

2009 - Western Region; Region of the Year

2010 - Western Region;
Packaging Cost vs. Budget

2011 - Northeast Region;
Packaging Cost vs. Prior Year,
EBITA, Region of the Year, Eagle
Award for Packaging Cost vs.
Prior Year, Patriotic Employee
Recognition

2012 - Northeast Region;
Packaging Cost vs. Budget,
Packaging Cost vs. Prior Year,
Outstanding Productivity,
Region of the Year, Eagle Award
for Packaging Cost vs. Prior Year

2014 - Western Region;
Outstanding Safety
Performance, Outstanding
Productivity Results

Amerigas, Northfield, NH & Gardena, CA

Operations Manager

2009-2014

Managed operations at production facilities. Managed large teams of employees at each facility including training in safety and compliance.

Amerigas, Northfield/Laconia, NH & Lewiston, ME

Operations Supervisor

2006-2009

Supervisor in ACE wash/fill facilities. Managed district and area deliveries as well as a team of employees which includes training in various tasks and safety protocols.

EDUCATION

Andover Community College, Business Management

2001-2002

NH Technical Institute, Business Management

2003

Michele Claire Sanschagrin

Objective

My goal is to be able to work with and to help the public as much as possible while putting my degree to good use. I graduated in May of 2002 with an associate's degree in Computer Technology. I am a hard and dedicated employee that loves working with people. I am a team player and a self-starter.

Experience

Tri-County Community Action
Director of Energy Assistance Services

Berlin, NH
July 2024 to present

Overall site operations and team process management, ensuring compliance with terms and conditions of funding grants and applicable regulations. In charge of hiring capable and competent staff and ensuring appropriate training. Conduct reviews on staff and management. Managing program and agency budget development and authorizing of expenditures according to contracted budget agreements. Develop positive public relations and communications in the community. Attend relevant training and workshops to maintain professional knowledge and skills.

Tri-County Community Action
Operations Manager

Berlin, NH
June 2021 to July 2024

Conducting day-to-day operations of the Fuel and Electric Assistance Program. Addressing staff questions, emails, calls and client/vendor questions. Conducting weekly, quarterly, monthly and annual reimbursement reports with the state. Rectifying EAP transmission failures, handle moves and transfers, interact with utilities customer accounts and transmissions, remove cases from program, troubleshoot and resolve case issues.

Tri-County Community Action
Lead Certifier/A16 Coordination

Berlin, NH
November 24, 2015 to June 2021

Overseeing Fuel and Electric Assistance certification processing, including Assurance 16 coordination programming in compliance with program regulations, procedures and client confidentiality. In charge of training certifiers/intake staff and will address the Community Contact Office staff questions, emails, calls and clients/vendor questions.

AVH
Account Specialist

Berlin, NH
June 25, 2004 to November 2004

I now work in the billing office at Androscoggin Valley Hospital. I deal mainly with customer accounts and government insurance companies. I make sure all bills go out to the insurance companies accurately and in a timely matter. I follow up on reminders by calling and/or checking

online. I also try to please our patients as much as possible by helping them understand their claims and doing as much as I can to get them paid. At this time, I am in between billing Medicare claims and helping out with the cashiering/data entry. We have been short two cashiers. We recently hired two new cashiers and I am training them in their positions along with billing Medicare claims. I am the "go to" person for questions in both departments and I also work reports that the billers used to do.

AVH Berlin, NH
Cashier/Data Entry August 2004 to November 2004

I worked in the billing office as a cashier and a data entry operator. I keyed in charges, worked credit reports, reconciled the day and took care of customers at the counter.

TN Telemarketing Berlin, NH
Phone operator April 2005 to October 2005

I worked in an office for the Eastern Slope Inn Resort, North Conway NH and for Attitash Mountain Resort, Bartlett NH trying to get customers to go in for a tour.

AVH Berlin, NH
Dietary Aid March 16, 2004 to August 2004

I worked in the kitchen as a dishwasher, cleanup crew and kitchen helper full time.

JC Penney Berlin, NH
Cashier and Catalog June 2001 to April 2004

I worked with the public and I sold merchandise.

Gordon Humphrey Campaign Office Berlin, NH
Phone Survey Conductor April 2002 to September 2002

Conducted phone surveys and invitations to meetings.

AG Supermarket Berlin, NH
Cashier, deli clerk, office personal, grocery clerk March 2001 to June 2001

I had the same responsibilities at AG Supermarket because Clarkeies closed and AG took over.

Milan Variety Milan, NH
Cashier January 2001 to April 2001

I worked every Sunday as a part time cashier.

Clarkeies Market LLC Berlin, NH
Cashier, deli clerk, office personnel, grocery clerk May 2000 to March 2001

I worked in the office, taking care of the money and the banking. I also worked with its database for the total income that the store made. I worked as a cashier for quite a while and as a deli clerk.

Milan Variety
Waitress/Cook

Milan, NH
1996

I was a waitress and a cook at this small restaurant.

Education

Berlin High School
General

Berlin, NH

Additional Education

NHCTC

Berlin, NH

Associates degree in Computer Technology.

May 2002

I have taken classes in Computers and Operating Systems 1 & 2, Windows and Word Processing, Spreadsheets, Database Management, College Composition, Algebra & Trigonometry 1 & 2, Electricity and Electronics, Micro Computer Hardware, Object Oriented Programming with Java 1 & 2, Technical Writing, Networking 1 and Sociology.

I also took U.S. and the Great Depression (History), Software Seminar, Software Design, Networking 2 and Database Development.

References

Emily Edger (Past AVH Director)
Director of Revenue Cycle at Seabrook Valley Hospital

[REDACTED]

[REDACTED]

Annette Dubreuil (Co-Worker)

[REDACTED]

[REDACTED]

Nathan Corrigan (Family Friend)

[REDACTED]

[REDACTED]

STATE OF NEW HAMPSHIRE

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1-800-735-2964

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Tel. (603) 271-3670

FAX No. 271-1528

Website:
www.energy.nh.gov

COMMISSIONER
Jared S. Chicoine

DEPUTY COMMISSIONER
Christopher J. Elms, Jr.



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

October 24, 2022

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

REQUESTED ACTION

The Department of Energy respectfully requests authorization to enter into a **SOLE SOURCE** contract with Tri-County Community Action Program Inc., (VC #177195), Berlin, NH, in the amount of \$15,503 for the Senior Energy Assistance Services (SEAS) Program, effective upon Governor and Executive Council approval through September 30, 2025. 100% Other Funds (NH DHHS).

Funds are available in the account below as follows for FY23 and are anticipated to be available in FY24 and FY25 upon the continued appropriation and availability of funds in the future operating budget, with the authority to adjust encumbrances in each of the State Fiscal Years through the Budget Office if needed and justified.

<u>NH Department of Energy, Fuel Assistance</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
02-52-52-520010-33540000-074-500587			
Grants for Pub Assist & Relief	\$5,814	\$7,751	\$1,938

EXPLANATION

This contract is **SOLE SOURCE** based on the historical performance of the Community Action Agencies (CAAs) with the New Hampshire Fuel Assistance Program (LIHEAP). The Senior Energy Assistance Services (SEAS) Program makes home energy more affordable for households with members who are sixty years of age or older, who are experiencing a home energy hardship, and who are not eligible for the state's Fuel Assistance Program under the current income limits. The CAAs determine eligibility for the Fuel Assistance Program and are able to efficiently distribute these funds to households in need that are not eligible for that program.

A federal grant under the Older Americans Act funds (Title IIIB) awarded to the New Hampshire Department of Health and Human Services (NH DHHS) Division of Elderly and Adult Services provides funding for the Senior Energy Assistance Services Program. A Memorandum of Understanding for this program was previously approved by the Governor and Executive Council on March 23, 2022, Item #25.

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

Respectfully Submitted,

Jared Chicoine
Commissioner

Award: 2101NHOASS

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

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

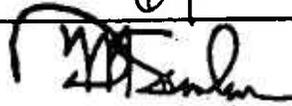
AGREEMENT

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

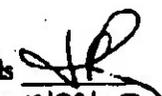
GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Energy		1.2 State Agency Address 21 So. Fruit Street, Ste. 10 Concord, New Hampshire 03301	
1.3 Contractor Name Tri-County Community Action Program, Inc.		1.4 Contractor Address 30 Exchange Street, Berlin, NH 03570	
1.5 Contractor Phone Number (603) 752-7001	1.6 Account Number 02-52-52-520010- 33540000-074-500587 5ZSEAS23	1.7 Completion Date September 30, 2025	1.8 Price Limitation \$15,503
1.9 Contracting Officer for State Agency Eileen Smigłowski, Fuel Assistance Program Administrator		1.10 State Agency Telephone Number (603) 271-8317	
1.11 Contractor Signature  Date: 10/20/22		1.12 Name and Title of Contractor Signatory Jeanne Robillard, CEO	
1.13 State Agency Signature  Date: 10/21/22		1.14 Name and Title of State Agency Signatory Jared Chicoine, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 11/4/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: 69 G&C Meeting Date: NOV 22 2022			



SECRETARY OF STATE

Contractor Initials 
Date 10/20/22
TCCA 2101NHOASS
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2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all

expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

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

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

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

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

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

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

7. PERSONNEL.

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

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

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Date: 01/20/22

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

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the

Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment

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agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

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

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain,

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

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

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

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

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

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

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

Award: 2101NHOASS

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

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

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

Contractor Initials 

Date 10/20/22

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CFDA#93.044

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT A

SPECIAL PROVISIONS

- 1 On or before the date set forth in Block 1.7 of the General Provisions, the Contractor shall deliver to the State an independent audit of the Contractor's entire agency by a qualified independent auditor in good standing with the state and federal government.
 - 1.1 This audit shall be conducted in accordance with the audit requirements of the 2 CFR 200, Subject F- Audit Requirements.
 - 1.2 This audit report shall include a schedule of revenues and expenditures by contractor or grant number of all expenditures during the Contractor's fiscal year. The Contractor shall utilize a competitive bidding process to choose a qualified financial auditor at least every four years.
 - 1.3 The audit report shall include a schedule of prior years questioned costs along with an agency response to the status of the prior years questioned costs. Copies of all OMB letters written as a result of audits shall be forwarded to NHDOE. The audit shall be forwarded to NHDOE within one month of the time of receipt by the agency, accompanied by an action plan for each finding or questioned cost.
- 2 The costs charged under this Agreement shall be determined as allowable under the cost principles detailed in CFR 200 Subpart E- Cost Principles.
- 3 Program and financial records pertaining to this Agreement shall be retained by the agency for 3(three) years from the date of submission of the final expenditure report per 2-CFR 200.333 0 Retention Requirements for Records and until all audit findings have been resolved.
- 4 No portion of the funds paid under this Agreement may be used for the purpose of obtaining additional Federal funds under any law of the United States, except is authorized under the law.
- 5 CLOSE OUT OF CONTRACT All final required reports and reimbursement requests shall be submitted to the State within thirty (30) days of the completion date (Agreement Block 1.7).
- 6 The Department reserves the right to extend this agreement for up to two(2) additional years, contingent upon satisfactory delivery of services, available funding, written agreement of the parties and approval of the Governor and Executive Council.
- 7 Paragraph 4 of the General Provisions is replaced as follows:

4. CONDITIONAL NATURE OF AGREEMENT

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State, hereunder, including without limitation, the continuance of payments, in whole or in part, under this Agreement are contingent upon continued appropriation or availability of funds, including any subsequent changes to the appropriation or availability of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope of Services provided in Exhibit B, Scope of Services, in whole or in part. In no event shall the State be liable for any payments hereunder in excess

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Contractor Initials 

Date 10/20/22

of appropriated or available funds. In the event of a reduction, termination or modification of appropriated or available funds, the State shall have the right to withhold payment until such funds become available, if ever. The State shall have the right to reduce, terminate or modify services under this Agreement immediately upon giving the Contractor notice of such reduction, termination or modification. The State shall not be required to transfer funds from any other source or account into the Account(s) identified in block 1.6 of the General Provisions, Account Number. Or any other account in the event funds are reduced or unavailable.

- 8 Amend paragraph 9.2 of the General Provisions by deleting the sentence: "The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in Exhibit B."
- 9 Amend paragraph 9 of the General Provisions by adding the following subparagraphs:

9.3 In the event of early termination, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, including but not limited to, identifying the present and future needs of clients receiving services under the Agreement and establishes a process to meet those needs.

9.4 The Contractor shall fully cooperate with the State and shall promptly provide detailed information to support the Transition Plan, including but not limited to, any information or data requested by the State related to the termination of the Agreement and Transition Plan and shall provide ongoing communication and revisions of the Transition Plan to the State as requested.

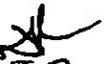
9.5 In the event that services under the Agreement, including but not limited to clients receiving services under the Agreement are transitioned to having services delivered by another entity including contracted providers or the State, the Contractor shall provide a process for uninterrupted delivery of services in the transition Plan.

9.6 The Contractor shall establish a method of notifying clients and other affected individuals about the transition. The Contractor shall include the proposed communications in its Transition Plan submitted to the State as described above.

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CFDA 93,044

Contractor Initials 

Date 10/20/22

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT B

SCOPE OF SERVICES

The Contractor agrees to provide Senior Energy Assistance Services to qualified low-income individuals and agrees to perform all such services and other work necessary to operate the program in accordance with the principles and objectives set forth in the Fuel Assistance Program Procedures manual and the other guidance as determined by the New Hampshire Department of Energy (NHDOE).

Senior Energy Assistance Services (SEAS) will be defined to include the following categories:

- 1 Outreach, eligibility determination, and certification of SEAS applicants.
- 2 Payments directly to energy vendors:
 - A Reimbursement for goods and services delivered.
- 3 Emergency Assistance in the form of reimbursement for goods or services.

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Contractor Initials

Date 10/01/01

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT C

PAYMENT TERMS

In consideration of the satisfactory performance of the services as determined by the State, the State agrees to pay over to the Contractor the sum of \$15,503.00 (which hereinafter is referred to as the "funds")

The following funds will be authorized:

\$15,503.00 for Senior Energy Assistance Services (SEAS)

The dates for this contract are upon Governor and Executive Council approval through September 30, 2025.

Approval to obligate the above-awarded funds will be provided in writing by the New Hampshire Department of Energy to the Contractor. Reimbursements will be made to the Contractor only after written documentation of cash needed is submitted to the State. Disbursement of these funds shall be in accordance with procedures established by the State.

TCCASEAS23

2101NHOASS:

CFDA 93,044

Contractor Initials *JK*

Date 10/20/22

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT D

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

**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS
ALTERNATIVE I - FOR GRANTEEES OTHER THAN INDIVIDUALS**

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

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

Fuel Assistance Administrator, New Hampshire Department of Energy,
21 So. Fruit St., Ste. 10, Concord, NH 03301

- (A) The grantee certifies that it will or will continue to provide a drug-free workplace by:
- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession of or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - (b) Establishing an ongoing drug-free awareness program to inform employees about
 - (1) the dangers of drug abuse in the workplace;
 - (2) the grantee's policy of maintaining a drug-free workplace;
 - (3) any available drug counseling, rehabilitation, and employee assistance programs; and
 - (4) the penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.
 - (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
 - (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
 - (1) abide by the terms of the statement; and

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

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

- (2) notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction.
- (c) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:
- (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency.
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).
- (B) The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

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

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

Tri-County Community Action Program, INC
Contractor Name

September 21, 2022 to September 30, 2025
Period covered by this Certification

Jeanne Robillard, CEO
Name and Title of Authorized Contractor Representative

[Signature]
Contractor Representative Signature

10/20/22
Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT E

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

CERTIFICATION REGARDING LOBBYING

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

Programs (Indicate applicable program covered):
SEAS

Contract Period: September 21, 2022 to September 30, 2025

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

- (1) No federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any federal contract, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
(2) If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions, attached and identified as Standard Exhibit E-1.
(3) The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

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

Contractor Representative Signature: [Signature] Contractor's Representative Title: CEO
Tri-County Community Action Program, Inc. Date: 10/20/22

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT F

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

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

Instructions for Certification

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

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

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

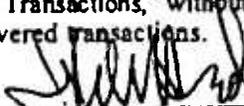
- (1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;
 - (b) have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or for a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) are not presently indicted for otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any of the offenses enumerated in paragraph (1) (b) of this certification; and
 - (d) have not within a three-year period preceding this application/proposal had one or more public (federal, state or local) transactions terminated for cause or default.
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

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

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

- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
- (b) where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).

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


Contractor Representative Signature

CEO
Contractor's Representative Title

Tri-County Community Action Program, Inc.
Contractor Name

10/20/22
Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT G

CERTIFICATION REGARDING THE
AMERICANS WITH DISABILITIES ACT COMPLIANCE

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

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



Contractor Representative Signature

CEO

Contractor's Representative Title

Tri-County Community Action Program, INC.
Contractor Name

10/20/22
Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT H

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

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

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

	CEO
Contractor Representative Signature	Contractor's Representative Title
In-County Community Action Program, INC.	10/20/22
Contractor Name	Date

EXAMPLE ONLY
APPROVAL TO OBLIGATE
FUEL ASSISTANCE PROGRAM

Exhibit I

STATE

First 9/30/2022	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	538,220.00	5,846,370.00	82,200.00	357,200.00	6,823,990.00
EXPECTED BUDGET	0.00	0.00	0.00	0.00	0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	0.00	0.00	0.00	1,185,551.00
TOTAL AVAILABLE TO OBLIGATE	0.00	1,185,551.00	0.00	0.00	1,185,551.00
NOT AUTHORIZED TO OBLIGATE	538,220.00	4,480,819.00	82,200.00	357,200.00	5,458,439.00

BMCA

First 9/30/2022	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	95,663.00	1,003,586.00	12,905.00	69,960.00	1,182,114.00
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	207,112.00	0.00	0.00	207,112.00
TOTAL AVAILABLE TO OBLIGATE	0.00	207,112.00	0.00	0.00	207,112.00
NOT AUTHORIZED TO OBLIGATE	95,663.00	796,474.00	12,905.00	69,960.00	975,002.00

SNHS

First 9/30/2022	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	163,777.00	1,718,152.00	34,968.00	84,220.00	2,001,117.00
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	354,578.00	0.00	0.00	354,578.00
TOTAL AVAILABLE TO OBLIGATE	0.00	354,578.00	0.00	0.00	354,578.00
NOT AUTHORIZED TO OBLIGATE	163,777.00	1,363,574.00	34,968.00	84,220.00	1,646,539.00

SCS

First 9/30/2022	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	83,835.00	879,501.00	11,821.00	84,960.00	1,040,117.00
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	181,504.00	0.00	0.00	181,504.00
TOTAL AVAILABLE TO OBLIGATE	0.00	181,504.00	0.00	0.00	181,504.00
NOT AUTHORIZED TO OBLIGATE	83,835.00	697,997.00	11,821.00	84,960.00	858,613.00

CAPSC

First 9/30/2022	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	54,676.00	573,593.00	7,003.00	55,110.00	690,382.00
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	118,373.00	0.00	0.00	118,373.00
TOTAL AVAILABLE TO OBLIGATE	0.00	118,373.00	0.00	0.00	118,373.00
NOT AUTHORIZED TO OBLIGATE	54,676.00	455,220.00	7,003.00	55,110.00	572,009.00

TCCA

First 9/30/2022	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	140,269.00	1,471,538.00	15,503.00	82,950.00	1,710,260.00
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	303,984.00	0.00	0.00	303,984.00
TOTAL AVAILABLE TO OBLIGATE	0.00	303,984.00	0.00	0.00	303,984.00
NOT AUTHORIZED TO OBLIGATE	140,269.00	1,167,554.00	15,503.00	82,950.00	1,406,276.00

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT J

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

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

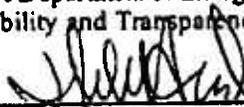
In accordance with 2 CFR Part 170 (*Reporting Sub-award and Executive Compensation Information*), the New Hampshire Department of Energy must report the following information for any sub-award or contract award subject to the FFATA reporting requirements:

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

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

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

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



(Contractor Representative Signature) Jeanne Robillard, CEO
(Authorized Contractor Representative Name & Title)
Tri-County Community Action Program, Inc. 10/20/22

Contractor Initials 
Date 10/20/22
Page 1 of 2
SEAS-CFDA#93.044

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT J
FORM A

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

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

44jksnjdm6

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

NO

YES

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

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

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

NO

YES

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

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

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

Name: _____

Amount: _____

Contractor Initials JK

Date 10/20/22

Page 2 of 2

SEAS CFDA#93.044

State of New Hampshire

Department of State

CERTIFICATE

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

Business ID: 63020

Certificate Number: 0005774957



IN TESTIMONY WHEREOF,

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

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

David M. Scanlan
Secretary of State

**CERTIFICATE OF VOTE
(Corporate Authority)**

I, Fay Pierce, Board Chair/Secretary of Tri-County Community Action Program, Inc.
(Name) (Corporation name)

(Hereinafter the "Corporation"), a New Hampshire corporation, hereby certify that: (1) I am the duly
(State)
elected and acting Board C/Secretary of the Corporation; (2) I maintain and have custody and am familiar with the
minute books of the Corporation; (3) I am duly authorized to issue certificates with respect to the contents of such
books; (4) that the Board of Directors of the Corporation have authorized, on 5/31/22, such authority
(Date)
to be in force and effect until September 30th 2025
(Contract termination date)

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

Jeanne Robillard
(Name)

Chief Executive Officer
(Position)

(Name)

(Position)

(5) The meeting of the Board of Directors was held in accordance with New Hampshire
(State of incorporation)
law and the by-laws of the Corporation; and (6) said authorization has not been modified, amended or rescinded
and continues in full force and effect as of the date hereof. Excerpt of dated minutes or copy of article or section
of authorizing by-law must be attached.

IN WITNESS WHEREOF, I have hereunto set my hand as the Clerk/Secretary of the corporation this
20th day of October, 2022.

Designed by:
Fay Pierce

Board Chair/Secretary



CERTIFICATE OF LIABILITY INSURANCE

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

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

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

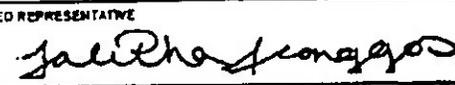
PRODUCER FIAU/Cross Insurance 1100 Elm Street Manchester NH 03101	CONTACT NAME: Andrea Nicklin	PHONE (603) 869-3218	FAX (603) 845-4331
	E-MAIL ADDRESS: manch.certs@crossagency.com		
INSURED Tri-County Community Action Program, Inc 30 Exchange Street Berlin NH 03570	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A:	Philadelphia Indemnity Ins Co	18058
	INSURER B:	Granite State Health Care and Human Services Self-	
	INSURER C:		
	INSURER D:		
	INSURER E:		

COVERAGES CERTIFICATE NUMBER: 22-23 Master REVISION NUMBER:

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

INSTR LTR	TYPE OF INSURANCE	ADDENDUM (RSD) (NYD)	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:		PHPK2433324	07/01/2022	07/01/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (EA accident) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMPROP AGG \$ 3,000,000 Professional Liability \$ 1,000,000 COMBINED SINGLE LIMIT (EA accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY		PHPK2433331	07/01/2022	07/01/2023	BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000		PHUB821555	07/01/2022	07/01/2023	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	HCHS20220000058 (3a) NH	01/01/2022	01/01/2023	<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

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

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

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Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

AND AFFILIATE

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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

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

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Tri-County Community Action Program, Inc. and Affiliate (New Hampshire nonprofit organizations), which comprise the consolidated statements of financial position as of June 30, 2021 and 2020, the related consolidated statements of functional expenses and cash flows for the years then ended, the related consolidated statement of activities for the year ended June 30, 2021 and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Opinion

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

Report on Summarized Comparative Information

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

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2020, on our consideration of Tri-County Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tri-County Community Action Program, Inc.'s internal control over financial reporting and compliance.

*Leone McDonnell & Roberts
Professional Association*

November 19, 2021
North Conway, New Hampshire

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020**

	<u>ASSETS</u>	<u>2021</u>	<u>2020</u>
CURRENT ASSETS			
Cash and cash equivalents		\$ 3,237,032	\$ 2,257,081
Restricted cash, Guardianship Services Program		1,317,839	796,937
Accounts receivable		1,617,249	1,322,852
Property held for sale		-	47,000
Pledges receivable		216,423	307,017
Inventories		52,985	102,430
Prepaid expenses		<u>53,594</u>	<u>77,882</u>
Total current assets		<u>6,495,122</u>	<u>4,911,199</u>
PROPERTY			
Property and equipment		12,917,935	12,344,805
Less accumulated depreciation		<u>(5,850,185)</u>	<u>(5,601,944)</u>
Property, net		<u>7,067,750</u>	<u>6,742,861</u>
OTHER ASSETS			
Restricted cash		<u>439,822</u>	<u>384,711</u>
TOTAL ASSETS		<u>\$ 14,002,694</u>	<u>\$ 12,038,771</u>
	<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES			
Current portion of long term debt		\$ 129,155	\$ 437,843
Current portion of capital lease obligations		-	3,554
Accounts payable		4,303	180,427
Accrued compensated absences		233,907	243,779
Accrued salaries		383,435	49,059
Accrued expenses		266,595	137,304
Refundable advances		324,140	181,463
Other liabilities		<u>1,400,645</u>	<u>850,982</u>
Total current liabilities		<u>2,742,180</u>	<u>2,064,411</u>
LONG TERM DEBT			
Long term debt, net of current portion		<u>4,577,505</u>	<u>4,792,557</u>
Total liabilities		<u>7,319,685</u>	<u>6,876,968</u>
NET ASSETS			
Without donor restrictions		6,199,624	4,565,253
With donor restrictions		<u>483,385</u>	<u>596,550</u>
Total net assets		<u>6,683,009</u>	<u>5,161,803</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$ 14,002,694</u>	<u>\$ 12,038,771</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, 2021
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	Without Donor Restrictions	With Donor Restrictions	2021 Total	2020 Total
REVENUES AND OTHER SUPPORT				
Grants and contracts	\$ 18,296,354	\$ 415,058	\$ 18,711,410	\$ 14,909,313
Program funding	1,177,937	-	1,177,937	1,084,133
Utility programs	2,659,293	-	2,659,293	1,923,853
In-kind contributions	364,580	-	364,580	455,828
Contributions	462,340	-	462,340	328,215
Fundraising	1,802	-	1,802	32,544
Rental income	684,169	-	684,169	635,559
Interest income	888	-	888	923
(Loss) gain on disposal of property	(27,288)	-	(27,288)	257,717
Loss on write down of property held for sale	-	-	-	(255,482)
Other revenue	13,384	-	13,384	4,378
	<u>23,633,439</u>	<u>415,058</u>	<u>24,048,495</u>	<u>19,374,770</u>
NET ASSETS RELEASED FROM RESTRICTIONS	<u>528,221</u>	<u>(528,221)</u>	<u>-</u>	<u>-</u>
Total revenues, other support, and net assets released from restrictions	<u>24,161,660</u>	<u>(113,165)</u>	<u>24,048,495</u>	<u>19,374,770</u>
FUNCTIONAL EXPENSES				
Program Services:				
Agency Fund	1,017,860	-	1,017,860	1,047,356
Head Start	2,856,419	-	2,856,419	2,769,065
Guardianship	760,053	-	760,053	769,597
Transportation	870,078	-	870,078	991,604
Volunteer	96,817	-	96,817	64,845
Workforce Development	40,175	-	40,175	346,114
Carroll County Dental Support Center	669,641	-	669,641	653,810
Homeless	356,359	-	356,359	558,244
Energy and Community Development	4,760,909	-	4,760,909	800,148
Elder	8,541,527	-	8,541,527	7,824,201
Housing Services	1,192,453	-	1,192,453	1,149,136
	192,010	-	192,010	220,900
	<u>21,354,301</u>	<u>-</u>	<u>21,354,301</u>	<u>17,224,920</u>
Supporting Activities:				
General and administrative	1,172,988	-	1,172,988	1,062,613
Fundraising	-	-	-	2,880
	<u>1,172,988</u>	<u>-</u>	<u>1,172,988</u>	<u>1,065,493</u>
Total supporting activities	<u>1,172,988</u>	<u>-</u>	<u>1,172,988</u>	<u>1,065,493</u>
Total functional expenses	<u>22,527,289</u>	<u>-</u>	<u>22,527,289</u>	<u>18,290,413</u>
CHANGE IN NET ASSETS	1,634,371	(113,165)	1,521,206	1,084,357
NET ASSETS, BEGINNING OF YEAR	<u>4,565,253</u>	<u>598,550</u>	<u>5,161,803</u>	<u>4,077,449</u>
NET ASSETS, END OF YEAR	<u>\$ 6,199,624</u>	<u>\$ 485,385</u>	<u>\$ 6,683,009</u>	<u>\$ 5,161,806</u>

See Notes to Consolidated Financial Statements

IN-COMMUNITY ACTION PROGRAM INC. AND AFFILIATES
 CONSOLIDATED STATEMENTS OF FINANCIAL OPERATIONS
 FOR THE YEAR ENDED JUNE 30, 1973

	General Fund	Head Start	Sanctuary	Investments	County	Supervision	Energy and Community Development	Monthly	General & Administrative	Total	Assets	Liabilities	Net	
Direct Expenses:														
Payroll taxes and benefits	128,840	1,072,243	65,823	48,811	23,088	78,324	1,111,778	17,000	946,437	5,082,471	1,481,296	1,071,276	3,530,911	
Payroll taxes and benefits	71,884	283,729	13,838	9,878	47,888	76,977	328,878	116,179	499,822	1,481,296	1,071,276	410,020	1,071,276	
Administrative salaries	98,823	72	8,360	2,302	5,423	7,786	3,884,178	88	19,268	8,171,279	1,481,296	1,071,276	6,100,003	
Community health	23,174	191,628	1,328	4,181	62,736	12,898	128,817	38,247	29,823	521,179	19,268	19,268	494,911	
Special meals and meals	7,487	168,823	4,811	15,288	1,423	12,898	38,247	47,288	3,427	428,319	19,268	19,268	409,051	
Depreciation expense	148,329	81,871	6,779	98,817	27,736	27,736	38,247	11,289	3,427	428,319	19,268	19,268	409,051	
In-kind expenses		173,887								428,319	19,268	19,268	409,051	
Contributions and donations	2,208	5,412	3,448	19,717	19,717	329	329	19,717	19,717	274,809	19,268	19,268	255,541	
Utilities	111,788	24,788	16,029	18,126	21,884	21,884	42,148	23,000	15,448	274,809	19,268	19,268	255,541	
Telcel and meetings	347	68,874	38,028	5,828	1,819	6,225	14,348	62	38,827	274,809	19,268	19,268	255,541	
Other direct program costs	48,843	82,207	17,415	17,288	2,893	478	38,247	41,245	4,881	281,118	19,268	19,268	261,850	
Food and administrative	18,823	2,841	24,889	808	8,828	2,489	28,427	8,813	14,828	468,214	19,268	19,268	448,946	
Building and grounds maintenance	91,883	27,773	119	5,103	8,828	4,887	72	18,813	323	468,214	19,268	19,268	448,946	
Travel expense	47,884	289	525	71	21,842	182	1,882	3,233	321	468,214	19,268	19,268	448,946	
Vehicle expense	47,884	289	525	71	21,842	182	1,882	3,233	321	468,214	19,268	19,268	448,946	
Insurance	47,884	289	525	71	21,842	182	1,882	3,233	321	468,214	19,268	19,268	448,946	
Maintenance of equipment and rental	8,777	31,828	6,772	1,841	3,811	1,823	15,278	12,828	8,181	468,214	19,268	19,268	448,946	
Postage	3,128				1,282		1,282	1,828	1,828	468,214	19,268	19,268	448,946	
Total Direct Expenses	1,847,208	2,780,883	142,887	91,284	613,818	683,244	7,284,281	1,148,118	1,082,813	17,224,850	2,880	2,880	18,206,970	
Indirect Expenses														
Interest	28,029	21,028	88,228	37,821	88,228	48,821	212,828	118,821	1,082,813	1,882,813	1,082,813	1,082,813	780,000	
Total Indirect Expenses	28,029	21,028	88,228	37,821	88,228	48,821	212,828	118,821	1,082,813	1,882,813	1,082,813	1,082,813	780,000	
Total Expenses	1,875,237	2,801,911	231,115	129,105	702,046	732,065	7,497,109	1,266,939	2,165,626	19,107,663	3,962,813	3,962,813	15,144,850	

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 1,521,208	\$ 1,084,357
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	450,040	436,197
Loss (gain) on disposal of property	27,288	(2,225)
(Increase) decrease in assets:		
Accounts receivable	(294,397)	(48,769)
Pledges receivable	90,594	(75,856)
Inventories	49,445	(16,544)
Prepaid expenses	24,288	(43,845)
Increase (decrease) in liabilities:		
Accounts payable	(176,124)	(41,144)
Accrued compensated absences	(9,872)	39,700
Accrued salaries	334,376	(161,893)
Accrued expenses	129,291	47,780
Refundable advances	142,677	(15,894)
Other liabilities	549,683	252,787
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>2,838,475</u>	<u>1,454,851</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of property	25,000	4,495
Purchases of property and equipment	(780,217)	(273,711)
NET CASH USED IN INVESTING ACTIVITIES	<u>(755,217)</u>	<u>(269,216)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment on long-term debt	(523,740)	(145,884)
Repayment on capital lease obligations	(3,554)	(4,671)
NET CASH USED IN FINANCING ACTIVITIES	<u>(527,294)</u>	<u>(150,555)</u>
NET INCREASE IN CASH AND RESTRICTED CASH	1,555,964	1,035,080
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	<u>3,438,729</u>	<u>2,403,649</u>
CASH AND RESTRICTED CASH, END OF YEAR	<u>\$ 4,994,693</u>	<u>\$ 3,438,729</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	<u>\$ 135,643</u>	<u>\$ 131,879</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, 2021 AND 2020**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Principles of Consolidation

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

Nature of activities

The Organization's programs consist of the following:

Agency

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

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

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

Head Start

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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

Tri-County Community Action Head Start serves approximately 250 children in Carroll, Coos & Grafton counties in 9 locations with 13 center-based classrooms and 1 home-based option.

Guardianship

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

Transportation

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

Volunteer

The Coos County Retired & Senior Volunteers Program (RSVP) maintains a minimum group of 393 volunteers, ages 55 and older, of which 225 actively served during the last reporting period. These volunteers share their skills, life experiences, and time with over 60 local non-profit and public agencies throughout Coos County that depend on volunteer assistance to meet the needs of their constituents. Our volunteers donate over 28,000 hours yearly.

Workforce Development

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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

Carroll County Dental

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

Support Center

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

Homeless

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

Energy Assistance and Outreach

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

Low-Income Weatherization

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

Elder

The Organization's elder program provides senior meals in 14 community dining sites, home delivered meals (Meals on Wheels) to the frail and homebound elderly, and senior nutrition education and related programming. The Coos County ServiceLink Aging & Disability Resource Center assists with person-centered counseling, Medicare counseling, Medicaid assistance, long-term care counseling services, and caregiver supports.

Housing Services

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

Method of accounting

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

Basis of presentation

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

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

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

The Organization has net assets with donor restrictions of \$483,385 and \$596,550 at June 30, 2021 and 2020, respectively. See **Note 13**.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

Contributions

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

Accounts Receivable

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

Property and Depreciation

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

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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Estimated useful lives are as follows:

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

Client Rents and HUD Rent Subsidy

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

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$324,140 and \$181,463 as of June 30, 2021 and 2020, respectively.

Nonprofit tax status

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

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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Retirement plan

The Organization maintains a tax-sheltered annuity plan under the provisions of Section 403(b) of the Internal Revenue Code. All employees are eligible to contribute to the plan beginning on the date they are employed. Each employee may elect salary reduction agreement contributions in accordance with limits allowed in the Internal Revenue Code. Employer contributions are at the Organization's annual discretion. In January 2013, employer contribution payments ceased, therefore as of June 30, 2021 and 2020, there were no discretionary contributions recorded. Further information can be obtained from the Organization's 403(b) audited financial statements.

Donated services and goods

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

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

Donated property and equipment

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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Promises to Give

Conditional promises to give are not recognized in the financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at the net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date. Promises that remain uncollected more than one year after their due dates are written off unless the donors indicate that payment is merely postponed. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. There were no unconditional promises to give that are expected to be collected in more than one year at June 30, 2021 and 2020.

As of June 30, 2021 and 2020, there were promises to give that were absent of donor stipulations, but restricted in regards to timing, and therefore classified as net assets with donor restrictions in the amount of \$216,423 and \$307,017, respectively. This amount is included in grants and contracts on the Consolidated Statement of Activities.

Use of estimates

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

Fair Value of Financial Instruments

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

Functional allocation of expenses

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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

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

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

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

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

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

The Organization submits an indirect cost rate proposal for the paid leave, fringe benefits and other indirect costs to the U.S. Department of Health and Human Services. The proposal, effective for the fiscal year beginning July 1, 2020, received provisional approval and is effective, until amended, at a rate of 12%. Per the agreement with the U.S. Department of Health and Human Services, the Organization's final rate for the year ended June 30, 2020 was 10.80%. The actual rate for the year ended June 30, 2021 was approximately 11.37%, which is allowable because it is less than the provisional rate.

Advertising policy

The Organization uses advertising to inform the community about the programs it offers and the availability of services. Advertising is expensed as incurred. The total cost of advertising for the years ended June 30, 2021 and 2020 was \$28,130 and \$25,483, respectively.

Debt Issuance Costs

During the year ended June 30, 2019, the Organization retrospectively adopted the provisions of the FASB Accounting Standards Update (ASU) No. 2015-03, "Simplifying the Presentation of Debt Issuance Costs." The ASU is limited to simplifying the presentation of debt issuance costs, and the recognition and measurement guidance for debt issuance costs is not affected by the ASU. Amortization expense of \$887 has been included with interest expense in the consolidated statements of functional expenses for both 2021 and 2020.

Revenue Recognition Policy

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

New Accounting Pronouncement

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

Other Matters

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

During the years ended June 30, 2021 and 2020, and through the date of this report, the Organization has not experienced a significant decline in revenues, nor a significant change in its operations.

NOTE 2. LIQUIDITY AND AVAILABILITY

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

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

Cash Restrictions

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

Amounts withdrawn to make payments of debt service must be replenished with monthly deposits until the maximum required deposit balance is achieved. The balance as of June 30, 2021 and 2020 was \$20,059 and \$20,040, respectively. The Organization has made all of their scheduled deposits for the years ended June 30, 2021 and 2020. These amounts are included in restricted cash on the Consolidated Statements of Financial Position.

The Organization is required to maintain a deposit account with another bank as part of a bond issue (see bond payable in Note 7). The required balance in the account is \$173,817 and is equal to 12 monthly payments. The balance as of June 30, 2021 and 2020 was \$174,755 and \$174,626, respectively, and the Organization was in compliance with this requirement. These amounts are included in restricted cash on the Consolidated Statements of Financial Position.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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The Organization maintains a deposit account on behalf of clients who participate in the Guardianship Services Program. The balance in the account is restricted for use on behalf of these clients and an offsetting liability is reported on the financial statements as other current liabilities. The total current liability related to this restriction at June 30, 2021 and 2020 was \$1,317,839 and \$796,937, respectively. These amounts are included in other liabilities on the Statements of Financial Position. The total restricted cash within this account at June 30, 2021 and 2020 was \$1,317,839 and \$796,937, respectively, and is included in the restricted cash balance on the Statements of Financial Position.

Certain cash accounts related to Cornerstone Housing North, Inc. are restricted for certain uses in the Organization under rules and regulations prescribed by the Department of Housing and Urban Development. The total amount restricted at June 30, 2021 and 2020 was \$245,008 and \$190,045, respectively. See Note 15.

NOTE 4. INVENTORY

In 2021 and 2020, inventory included weatherization materials which had been purchased in bulk. These items are valued at the most recent cost. A physical inventory is taken annually. Cost is determined using the first-in, first-out (FIFO) method. Inventory at June 30, 2021 and 2020 consists of weatherization materials, totaling \$52,985 and \$102,430, respectively.

NOTE 5. PROPERTY

Property consists of the following at June 30, 2021:

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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Property consists of the following at June 30, 2020:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Building	\$ 9,810,288	\$ 3,753,302	\$ 6,056,986
Equipment	2,105,950	1,848,642	257,308
Construction In progress	4,727	-	4,727
Land	<u>423,840</u>	<u>-</u>	<u>423,840</u>
	<u>\$12,344,805</u>	<u>\$ 5,601,944</u>	<u>\$ 6,742,861</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, 2021 and 2020 totaled \$449,153 and \$435,310, respectively.

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

NOTE 6. ACCRUED EARNED TIME

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

NOTE 7. LONG TERM DEBT

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

	<u>2021</u>	<u>2020</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.	\$ 96,062	\$ 110,824
Note payable with a bank requiring 120 monthly installments of \$2,936, including interest at 4% per annum. Secured by first mortgages on two commercial properties. Final installment due April 2031.	285,268	307,719
Note payable with a bank requiring 60 monthly installments of \$459, including interest at 5% per annum. This note was an unsecured line of credit that was converted to a term loan during the year ended June 30, 2016 and was paid off during the year ended June 30, 2021.	-	4,478
Note payable to a financing company requiring 72 monthly installments of \$312, including interest at 5.49% per annum. Secured by the Organization's vehicle. This note was paid off during the year ended June 30, 2021.	-	4,228
Note payable to a financing company requiring 72 monthly installments of \$313, including interest at 5.54% per annum. Secured by the Organization's vehicle. This note was paid off during the year ended June 30, 2021.	-	3,948
Note payable to a financing company requiring 60 monthly installments of \$143, including interest at 5.99% per annum. Secured by the Organization's vehicle. This note was paid off during the year ended June 30, 2021.	-	705

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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	<u>2021</u>	<u>2020</u>
Note payable to a financing company requiring 72 monthly installments of \$248, including interest at 6.10% per annum. Secured by the Organization's vehicle. This note was paid off during the year ended June 30, 2021.		7,294
Note payable with a bank requiring 60 monthly installments of \$2,512, including interest at 5.51% per annum. Secured by second mortgage on commercial property. This note was paid off during the year ended June 30, 2021.		387,227
Bond payable with a bank requiring monthly installments of \$14,485, including interest of 2.75% plus the bank's internal cost of funds multiplied by 67% with an indicative rate of 3.28%. Secured by first commercial real estate mortgage on various properties and assignments of rents at various properties. Final installment due August 2040.	2,467,774	2,547,308
Cornerstone Housing North, Inc. capital advance due to the U.S. Department of Housing and Urban Development. This capital advance is not subject to interest or principal amortization and will be forgiven after 40 years, or in August 2047.	1,617,600	1,617,600
Cornerstone Housing North, Inc. mortgage payable due to New Hampshire Housing Finance Authority. The mortgage is not subject to interest or principal amortization. Payments are deferred for 40 years; final payment due in August 2047.	<u>250,000</u>	<u>250,000</u>
Total long term debt before unamortized debt issuance costs	4,716,704	5,241,331
Unamortized debt issuance costs	<u>(10,044)</u>	<u>(10,931)</u>
Total long term debt	4,706,660	5,230,400
Less current portion due within one year	<u>(129,155)</u>	<u>(437,843)</u>
	<u>\$ 4,577,505</u>	<u>\$ 4,792,557</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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The scheduled maturities of long-term debt as of June 30, 2021 were as follows:

<u>Years ending</u> <u>June 30</u>	<u>Amount</u>
2022	\$ 129,155
2023	134,452
2024	139,961
2025	145,697
2026	151,677
Thereafter	<u>4,015,762</u>
	<u>\$ 4,716,704</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 8. CAPITAL LEASE OBLIGATIONS

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

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

	<u>2021</u>	<u>2020</u>
Lease payable to a financing company with monthly installments of \$208 for principal and interest at 9.5% per annum. The lease was secured by the phone system and matured in November 2020.	\$ -	\$ 1,213

Lease payable to a financing company with monthly installments of \$122 for principal and interest at 8.841% per annum. The lease was secured by a copier and matured in March 2021.

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

NOTE 9. DEMAND NOTE PAYABLE

The Organization has available a \$750,000 line of credit with its primary financial institution which is secured by real estate mortgages and assignments of leases and rents on various properties as disclosed in the line of credit agreement. Borrowings under the line bear interest at 5.00% per annum. There was no balance outstanding at June 30, 2021 and 2020. The line is subject to renewal each January.

NOTE 10. OPERATING LEASES

The Organization has entered into numerous lease commitments for space and office equipment. Leases under non-cancelable lease agreements have various starting dates, lengths, and terms of payment and renewal. Additionally, the Organization has several facilities which are leased on a month to month basis. For the years ended June 30, 2021 and 2020, the annual rent expense for leased facilities and office equipment totaled \$138,598 and \$181,004, respectively.

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

<u>Years ending</u> <u>June 30</u>	<u>Amount</u>
2022	\$ 127,467
2023	65,722
2024	43,884
2025	43,884
2026	42,869
Thereafter	<u>3,512</u>
	<u>\$ 327,338</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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NOTE 11. IN-KIND CONTRIBUTIONS

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

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

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

NOTE 12. CONCENTRATION OF RISK

Tri-County Community Action Program, Inc. receives a majority of its support from federal and state governments. For the years ended June 30, 2021 and 2020, approximately \$18,238,690 (76%) and \$14,380,020 (74%), respectively, of the Organization's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have a significant impact on the Organization's programs and activities.

Cornerstone Housing North, Inc. receives a large majority of its support from the U.S. Department of Housing and Urban Development. For the years ended June 30, 2021 and 2020, approximately 67% and 68%, respectively, of the Organization's total revenue was derived from the U.S. Department of Housing and Urban Development. In the absence of additional revenue sources, the future existence of Cornerstone Housing North, Inc. is dependent upon the funding policies of the U.S. Department of Housing and Urban Development.

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

NOTE 13. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of June 30, 2021 and 2020:

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

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

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

Loss Contingencies

During the year ended June 30, 2018 and subsequently, legal actions were brought against the Organization. Due to the uncertainty of the outcome of such cases as of June 30, 2021, as well as the uncertainty of the Organization's potential liability, no amount has been accrued by the Organization at this time.

NOTE 15. REPLACEMENT RESERVE AND RESIDUAL RECEIPTS ACCOUNTS

Under Cornerstone Housing North, Inc.'s regulatory agreement with HUD, the Organization is required to set aside amounts into a replacement reserve for the replacement of property and other project expenditures approved by HUD. HUD-restricted deposits of \$181,723 and \$155,278 were held in a segregated account at June 30, 2021 and 2020, respectively. HUD-restricted deposits generally are not available for operating purposes.

Cornerstone Housing North, Inc.'s use of the residual receipts account is contingent upon HUD's prior written approval. Residual receipts of \$59,517 and \$31,049 were held in a segregated account for the years ended June 30, 2021 and 2020, respectively.

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

In accordance with the policy noted above, the Organization was required to remit funds to HUD totaling \$31,412 during the year ended June 30, 2020. In addition to the funds remitted, HUD approved the Organization to withdraw \$11,852 from the residual receipts account for equipment during the year ended June 30, 2020.

NOTE 16. RECLASSIFICATION

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

NOTE 17. SUBSEQUENT EVENTS

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

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

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL -ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Health and Human Services				
HEAD START CLUSTER				
Head Start	\$3,800		01CH10000-06-00	\$ 1,811,807
Head Start	\$3,800		01CH011808-01-00	1,100,815
CRSSA-Head Start	\$3,800			44,844
			CLUSTER TOTAL	2,957,466
Low-income Home Energy Assistance	\$3,568	State of New Hampshire Office of Energy and Planning	G-2081NHLEIA	171,618
Low-income Home Energy Assistance	\$3,568	State of New Hampshire Office of Energy and Planning	G-2181NHLEIA	4,833,072
CV-Low-income Home Energy Assistance	\$3,568	State of New Hampshire Office of Energy and Planning	2001NHE9C3	787,296
Low-income Home Energy Assistance	\$3,568	State of New Hampshire Office of Energy and Planning	G-2081NHLEIA 1058420	(12,833)
Low-income Home Energy Assistance	\$3,568	State of New Hampshire Office of Energy and Planning	G-2181NHLEIA 1058420	227,327
			TOTAL	6,006,970
AGING CLUSTER				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (SEAS)	\$3,044	State of New Hampshire Office of Energy and Planning	18AAHNT355	8,439
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (Sr. Wheels)	\$3,044	State of New Hampshire Department of Health and Human Services	512-600352	81,322
			TOTAL	87,811
Special Programs for the Aging - Title III, Part C - Nutrition Services (Congregate & HD Meals)	\$3,045	State of New Hampshire Department of Health and Human Services	541-600386	300,127
CV-Special Programs for the Aging-Title III, Part C - Nutrition Services (Congregate & HD Meals)	\$3,045	State of New Hampshire Department of Health and Human Services		181,644
			TOTAL	481,671
Nutrition Services Incentive Program (NISIP)	\$3,053	State of New Hampshire Department of Health and Human Services	NONE	83,340
			CLUSTER TOTAL	642,822
Community Services Block Grant	\$3,569	State of New Hampshire Department of Health and Human Services	102-600731	470,848
CV - Community Services Block Grant	\$3,569	State of New Hampshire Department of Health and Human Services	NONE	279,400
			TOTAL	750,248
Temporary Assistance for Needy Families (NHEP Workplace Success)	\$3,558	Southern New Hampshire Services, Inc.	18-01HS-BWW-CSP-05	36,127
Temporary Assistance for Needy Families (JARC)	\$3,558	State of New Hampshire Department of Health and Human Services	1802NHTANF	24,800
			TOTAL	60,927
HIV Care Formula Grants (Ryan White Care Program)	\$3,917	State of New Hampshire Department of Health and Human Services	530-600071	2,822
Social Services Block Grant (Title XX MR)	\$3,687	State of New Hampshire Department of Health and Human Services	545-600387	104,826
Social Services Block Grant (Title XX HD)	\$3,687	State of New Hampshire Department of Health and Human Services	544-600386	85,643
Social Services Block Grant (Guardianship)	\$3,687	State of New Hampshire Department of Health and Human Services	102-500731	13,524
			TOTAL	203,893
Promoting Safe and Stable Families/Family Violence Prevention and Services/Discretionary	\$3,558 & \$3,592	State of New Hampshire Coalition against Domestic and Sexual Violence	SPRODV	13,226
Provider Relief Fund	\$3,498			31,878
Projects for Assistance in Transition from Homelessness	\$3,150	State of New Hampshire Office of Human Services, Bureau of Homeless	05-95-42-423010-7828	52,372
Special Programs for the Aging Title IV and Title II Discretionary Projects	\$3,048	University of New Hampshire		13,000
CV-Special Programs for the Aging Title IV and Title II Discretionary Projects	\$3,048	University of New Hampshire		19,319
			TOTAL	34,319
Total U.S. Department of Health and Human Services				\$ 10,758,033

TRI-COUNTY COMMUNITY ACTION PROGRAM INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Energy Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Service	EE0007835	\$ 277,864
Total U.S. Department of Energy				\$ 277,864
U.S. Corporation for National and Community Service Retired and Senior Volunteer Program	84.002		18STAMH001	\$ 77,198
Total U.S. Corporation for National and Community Service				\$ 77,198
U.S. Department of Agriculture Child and Adult Care Food Program FOOD DISTRIBUTION CLUSTER Emergency Food Assistance Program	10.558 10.588	State of New Hampshire Department of Education EMICAP	NONE CLUSTER TOTAL	\$ 138,800 17,739
Total U.S. Department of Agriculture				\$ 156,539
U.S. Department of Homeland Security Emergency Food & Shelter Program (FEMA) CV-Emergency Food & Shelter Program (FEMA)	97.024 97.024			\$ 5,688 22,776
Total U.S. Department of Homeland Security				\$ 28,464
U.S. Department of Justice Crime Victim Assistance (VOCA)	18.575	State of New Hampshire Coalition against Domestic and Sexual Violence	VOCA	\$ 112,770
Sexual Assault Services Formula Program (SASP)	18.017	State of New Hampshire Coalition against Domestic and Sexual Violence	2019-K7-AX-0043	17,173
OVW Technical Assistance Initiative	18.528	Grafton County Court	OVW-2016-13829	13,784
Total U.S. Department of Justice				\$ 143,727
U.S. Department of Transportation Formula Grants for Rural Areas (Section 8311)	20.508	State of New Hampshire Department of Transportation	NH-18-JD48	\$ 576,390
TRANSIT SERVICES PROGRAMS CLUSTER Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of New Hampshire Department of Transportation	NH-85-X008	6,297
Total U.S. Department of Transportation			CLUSTER TOTAL	\$ 582,687
U.S. Department of Housing and Urban Development Emergency Solutions Grant Program CV-Emergency Solutions Grant Program	14.231 14.231	State of New Hampshire Department of Health and Human Services State of NH Governor's Office for Emergency Relief & Recovery	102-800731 TOTAL	\$ 82,825 58,804 141,629
Continuum of Care Program (HOP)	14.267	State of New Hampshire Department of Health and Human Services	14C0278C07911	71,885
Continuum of Care Program (HOP)	14.267	State of New Hampshire Department of Health and Human Services	SS-2019-8943-01-C004-01	130,822
Continuum of Care Program (HOP)	14.267	State of New Hampshire Department of Health and Human Services	NONE	36,185
Continuum of Care Program (HOP)	14.267	State of New Hampshire Department of Health and Human Services	NH012071000180	14,157
Total U.S. Department of Housing and Urban Development			TOTAL	\$ 374,458

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

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

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL A/LN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Labor WIA/WIOA CLUSTER WIA/WIOA Adult Program	17.258	Southern New Hampshire Services, Inc.	2018-0004	\$ 10,850
Total U.S. Department of Labor			CLUSTER TOTAL	\$ 10,850
U.S. Department of the Treasury Coronavirus Relief Fund Coronavirus Relief Fund	21.019 21.019	Volunteer NHR State of NH Governor's Office of Emergency Relief and Recovery Housing Stabilization Fund		\$ 24,301 1,409,878
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Shelter Modification Program		8,653
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery COVID - 19 Long Term Care Stabilization Program		38,180
			TOTAL	1,480,920
Emergency Rental Assistance Program	21.023	NH Housing Finance Authority		2,639,014
Total U.S. Department of the Treasury				\$ 4,119,938
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 18,527,885
NON-FEDERAL				
New Hampshire Public Utilities Company - Electrical Assistance Program		SMCAP		\$ 791,218

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Tri-County Community Action Program, Inc. under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Tri-County Community Action Program, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C - INDIRECT RATE

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

**Leone,
McDonnell
& Roberts**

PROFESSIONAL ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS
WOLFEBORO • NORTH CONWAY
DOVER • CONCORD
STRATFORD

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

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

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

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

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

*Leone McDonnell & Roberts
Professional Association*

November 19, 2021
North Conway, New Hampshire

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

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

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

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Tri-County Community Action Program Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Tri-County Community Action Program Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Tri-County Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

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

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

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

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

Leone McDonnell & Prokuts
Professional Association

November 19, 2021
North Conway, New Hampshire

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

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

1. The auditors' report expresses an unmodified opinion on the financial statements of Tri-County Community Action Program, Inc.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Tri-County Community Action Program, Inc. which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs during the audit are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance*.
5. The auditors' report on compliance for the major federal award programs for Tri-County Community Action Program, Inc. expresses an unmodified opinion on all major programs.
6. No audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in this Schedule.
7. The programs tested as major programs included:
 - U.S. Dept. of Health & Human Services, LIHEAP – ALN 93.568
 - U.S. Dept. of the Treasury, Coronavirus Relief Fund – ALN 21.019
 - U.S. Dept. of the Treasury, ERAP – ALN 21.023
 - U.S. Dept. of Housing and Urban Development, CoC – ALN 14.267
 - New Hampshire Public Utilities Company, Electrical Assistance Program (non-Federal)
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Tri-County Community Action Program, Inc. was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None



TRI-COUNTY COMMUNITY ACTION

Serving Coös, Carroll & Grafton Counties since 1965

Helping People. Changing Lives.

Board of Directors

FY2023

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

Tri-County Community Action Program, Inc.

Key Personnel

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

Deanne L. Robillard

CORE STRENGTHS

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

PROFESSIONAL EXPERIENCE

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

Tri-County Community Action Programs, Inc.
Chief Operating Officer
Berlin, NH 2016 - 2018

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

Tri-County Community Action Programs, Inc.
Division Director: TCCAP Prevention Services
Berlin, NH 2015- 2016

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

Tri-County Community Action Programs, Inc.
Program/Division Director: Support Center at Burch House
Littleton, New Hampshire 2007- 2015

Oversee daily operation and supervision of domestic and sexual violence crisis center and residential shelter; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and parent agency; oversee program resources, revenues and expenditures, and monitor budget performance and progress toward strategic goals; create and direct victim advocacy programs to ensure compliance with grant deliverables and applicable state and federal law; develop fundraising and marketing strategies; participate in state and local collaborations to enhance victim services; represent program in state and federal victim service initiatives, including presentation of legislative testimony; create and present trainings for medical and legal professionals on legal standards and best practices for victim services.

Bookkeeper: Women's Rural Entrepreneurial Network (WREN)

Bethlehem, NH current PT employment

Responsible for grant fiscal tracking, reporting, funds release and account transfers, bi-weekly payroll and 941 payments, accounts payable and receivable, month end reconciliations for bank accounts, credit cards, petty cash, retail and market sales; monthly POS/QB reconciliation for three retail locations, preparing monthly cash flow, forecasts, and standard fiscal reports for Board of Directors.

Tri-County Community Action Programs, Inc.

Direct Services/Volunteer Coordinator: Support Center at Burch House

Littleton, New Hampshire 1997 to 2007

Provide advocacy and direct service to victims of domestic and sexual violence; supervise court advocacy programs; recruit, train and supervise staff, volunteers, and interns; develop agency systems, policies and protocols; create and present community outreach presentations and campaigns; present school-based violence prevention classes for grades K-12; provide on-call coverage of crisis line

Director: Haverhill Area Juvenile Diversion Program

Woodsville, New Hampshire 1999-2001

Recruit, train, and supervise volunteer diversion committees; establish community programming for diverted youth; supportive counseling of youth; maintain collaborative relationships between the court system, juvenile service officers, local police departments, and diversion program; prepare and file court reports on diverted youth; community outreach and education

Counselor/Title I Teacher: Northern Family Institute-Jefferson Shelter

Jefferson, New Hampshire 1996-1999

Provide individual supportive counseling to adjudicated youth, facilitate peer support groups, develop and implement treatment plans and case management services to clients, supervise and tutor youth in classroom setting, supervise youth in daily living skills

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 Jamn Swing Band Jazz Vocalist 1997-*current*
- ♦ Member, United States Figure Skating Association/International Skating Institute *current since 1993*

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

Professional Summary:

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

Experience:

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

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

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

Director of Transportation

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

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

Operations Manager

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

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

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

Accounts Manager/Office Manager

Responsibilities included;

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

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

Parks and Recreation Director

Responsibilities included;

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

Education:

**Graduate Gorham High School
Gorham NH**

**Granite State College
Emergency Management**

**Southern New Hampshire University
Bachelor of Business Administration**

NHDOT Courses

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

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

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

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

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

RANDALL S. PILOTTE

SUMMARY

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

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

EXPERIENCE

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC., Berlin, NH

06/2013-Present

CFO (2017 - Present)

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

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

Fiscal Director/Interim CFO (2016 - 2017)

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

Accounting Manager (2015-2016)

Sr. Accountant (2013-2014)

RANDALL PILOTTE RESUME:

KENT NUTRITION GROUP, INC. (fka/a Blue Seal Feeds, Inc.), Londonderry, NH

03/1989-09/2010

Assistant Controller (2005-2010)

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

Accounting Manager (1999-2005)

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

Accountant/Payroll Supervisor (1994-1999)

Accountant (1989-1994)

NORTHERN TELECOM, INC., Concord, NH

05/1987-03/1989

Associate Results Accountant (1988-1989)

Accounts Payable (1987-1988)

EDUCATION

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

JOSHUA POISSON

**PROGRAM DIRECTOR
ENERGY ASSISTANCE SERVICES**

KEY SKILLS

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

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ACTIVITIES AND INTERESTS

Family • Travel • Fishing • Hiking

REFERENCES

Available upon request

EXPERIENCE

**PROGRAM DIRECTOR - ENERGY ASSISTANCE SERVICES, TCCAP, INC.
MAY 2021 - PRESENT**

Directly responsible for the supervision and operation of all personnel, programs, and projects under Fuel & Energy Assistance. Manage fiscal operations including budget development and authorization of expenditures while following all guidelines and procedures given by the Federal Government.

**ACCOUNTING TECHNICIAN & BUDGET ANALYST, TCCAP, INC.
NOV 2015 - MAY 2021**

Responsible for reviewing and processing all accounts payable invoices submitted from the organization's programs. Process check runs on a weekly basis. Review the company's cash receipts daily. Monthly reconciliations of vendor accounts. Yearly tasks include 1099 tax form creation and assisting with budget process.

**BOOKKEEPER TRANSIT DIVISION, TCCAP, INC.
MAR 2015 - NOV 2015**

Responsible for daily processing of invoices, counting of bus fare collection boxes, and preparation and depositing of funds. Reconcile vendor accounts for accuracy, assist with division budget creation, and monthly reconciliation of bank accounts.

EDUCATION

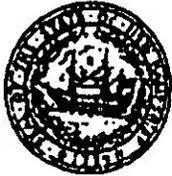
**NH COMMUNITY TECHNICAL COLLEGE, BERLIN NH
1998 | COMPUTER TECHNOLOGY**

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

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

CIVIC AFFILIATIONS

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



STATE OF NEW HAMPSHIRE

25 mac for

DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIVISION OF LONG TERM SUPPORTS AND SERVICES

BUREAU OF ELDERLY AND ADULT SERVICES

Lori A. Shibe
Commissioner

Melissa A. Hardy
Director

105 PLEASANT STREET, CONCORD, NH 03301
603-271-9203 1-800-852-3345 Ext. 9203 Fax: 603-271-4643
Long Term Care Medical Eligibility Determination Unit 603-271-9088 Fax: 603-271-7983
TDD Access: 1-800-735-2964 www.dhhs.nh.gov

February 15, 2022

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into a memorandum of understanding with the New Hampshire Department of Energy (Vendor # 359894-B001), Concord, New Hampshire, in the amount of \$82,200 for Senior Energy Assistance Services, with the option to renew for up to six (6) additional years, effective October 1, 2022, or upon Governor and Council approval, whichever is later, through September 30, 2024. 50% Federal Funds. 50% General Funds.

Funds are available in the following account for State Fiscal Year 2023, and are anticipated to be available in State Fiscal Years 2024 and 2025, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

05-05-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, ADM ON AGING GRANTS

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2023	049-584952	Transfer to Other State Agency	48130306	\$30,825
2024	049-584952	Transfer to Other State Agency	48130306	\$41,100
2025	049-584952	Transfer to Other State Agency	48130306	\$10,275
			Total	\$82,200

EXPLANATION

The purpose of this request is to enter into a Memorandum of Understanding with the New Hampshire Department of Energy (DOE) to provide energy assistance in the form of fuel oil, electricity, gas or wood to New Hampshire residents over sixty (60) years of age. The DOE is the designated administrator for the statewide Fuel Assistance Program and has the capacity and expertise to serve the Department's Bureau of Elderly and Adult Services' population of eligible older adults.

Approximately 152 households will be served annually from October 1, 2022 to September 30, 2024.

The Senior Energy Assistance Program (SEAS) provides energy assistance funds for individuals, 60 years of age or older, who are over income under the low-income Home Energy Assistance Program (LIHEAP). The goal is to allow individuals to be able to stay in their home. This assistance will be provided by the DOE to provide support throughout the State. Senior Energy Assistance Services (SEAS) assists in the prevention of an energy emergency that is defined as conditions that pose serious threat to the health and safety of individuals from the lack of adequate home energy.

The DOE's performance will be measured by their ability to provide energy assistance to senior households in accordance with the terms of the Memorandum of Understanding as evidenced by monthly invoices and reports submitted to the Department. In addition, by May 15th of each State Fiscal Year, the DOE will report to the Department the outcome of client feedback about the quality of services provided by the DOE.

As referenced in Section 2, Term, Subsection 2.2. of the attached agreement, the parties have the option to extend the agreement for up to six (6) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Council not authorize this request, the assistance provided to these senior households may be reduced to a level that could jeopardize their ability to remain in their homes. These energy assistance services allow the elderly to maintain maximum independence, health and quality of life, which supports the Department's mission for individuals aged sixty (60) and over to remain in the community.

Area served: Statewide.

Source of Federal Funds: Assistance Listing Number #93.044, FAIN #2101NHOASS.

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

Respectfully submitted,



Lori A. Shibinette
Commissioner

**MEMORANDUM OF UNDERSTANDING BETWEEN
THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES**

AND

New Hampshire Department of Energy

1. GENERAL PROVISIONS

- 1.1. This Memorandum of Understanding (MOU) is between the New Hampshire Department of Health and Human Services, Division of Long Term Supports and Services, Bureau of Elderly and Adult Services (DHHS), 129 Pleasant Street, Concord, NH 03301 and the New Hampshire Department of Energy (DOE), 21 South Fruit Street, Suite, 10, Concord, NH 03301 (referred to as the "Parties").
- 1.2. The purpose of this MOU is to set forth the roles and responsibilities of the Parties. The DHHS will provide statewide energy assistance through the Senior Energy Assistance Services (SEAS) as part of the statewide Fuel Assistance Program (FAP) administered by the DOE; and
 - 1.2.1. The DOE is responsible for the disbursement of the DHHS energy assistance funds by contracting with the five (5) Community Action Agencies (CAAs) to carry out the duties of the FAP in New Hampshire which are Community Action Program of Belknap-Merrimack Counties, Inc.; Southern New Hampshire Services Inc.; Southwestern Community Services, Inc.; Community Action Partnership of Strafford County; and Tri-County Community Action Program, Inc.; and
 - 1.2.2. The goal of this service is to ensure New Hampshire residents, age sixty (60) and older, are able to remain in their homes and communities and to ensure that the services they receive assist them in remaining independent; and
- 1.3. In connection with the performance of this MOU, the Parties agree to comply with all applicable laws and regulations.

2. TERM

- 2.1. Effective Date: This MOU is effective October 1, 2022 or upon Governor and Executive Council approval, whichever is later.
- 2.2. Duration: The duration of this MOU is from the Effective Date through September 30, 2024. The Parties may extend the MOU for up to six (6) years upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.
- 2.3. Modification: The Parties may modify this MOU by mutual written agreement at any time, subject to appropriate State approval.
- 2.4. Termination: Either party may, at its sole discretion, terminate this MOU for any reason, in whole or in part, by providing thirty (30) days written notice to the other party. In the event of an early termination of this MOU for any other reason than the completion of services, the DOE shall deliver to DHHS, not later than thirty (30) days after the termination, a "Termination Report" describing in detail all activities performed and the MOU funds used up to and including the date of termination.

Memorandum of Understanding Between DHHS and The New Hampshire Department of Energy

- 2.5. In the event the services and/or prescribed outcomes described within this MOU are not met to the satisfaction of DHHS, DHHS reserves the right to immediately terminate this Agreement upon written notice.

3. RESPONSIBILITIES OF THE DEPARTMENT OF ENERGY (DOE)

3.1. The New Hampshire DOE agrees to:

- 3.1.1. Provide energy assistance to eligible households. Require all individuals ages sixty (60) and older applying for energy assistance to complete a FAP application. Ensure those households with members age sixty (60) and older who are ineligible for benefits under regular FAP program guidelines are notified by their CAA that they may be eligible for SEAS benefits. The DOE shall determine eligibility for energy assistance as specified in The Older Americans Act of 1965, as amended and through the FAP application process as set forth in the Fuel Assistance Procedures Manual, in coordination with the CAAs.

- 3.1.2. Monitor all applications and payment procedures of the CAAs. The DOE shall ensure the CAAs maintain records for each individual recipient and maintain financial records.

3.2. Rules and Policies:

- 3.2.1. The DOE shall provide services according to the rules and policies of DOE's Senior Energy Assistance Services (SEAS) as part of the statewide Fuel Assistance Program (FAP) and DHHS which are incorporated by reference into this MOU, and as specified in the State Plan on Aging and the Older Americans Act of 1965 as amended, and in effect at any time during the MOU period as they may be adopted or amended.

3.3. Reporting and Quality Assurance:

- 3.3.1. The DOE shall collect and report the following de-identified aggregate data to DHHS on a monthly basis:

- 3.3.1.1. Number of clients served by town;
- 3.3.1.2. Number of units of service delivered to clients;
- 3.3.1.3. Monthly program amount by direct and indirect costs; and
- 3.3.1.4. Other data related to service provision as requested by DHHS.

- 3.3.2. The DOE shall report the data on a standard template provided by DHHS.

- 3.3.3. The DOE shall submit completed data reports to BEAS, Finance and Business Operations, 129 Pleasant Street, Concord, New Hampshire 03301-0387.

- 3.3.4. The DOE agrees to obtain client feedback as to the quality of services provided by the CAAs and report the outcome to BEAS by May 15th of each year of the MOU and to participate in any future Quality Assurance Measures adopted by BEAS.

- 3.3.5. The DOE shall forward the information collected from the CAAs pertaining to DHHS Exhibit J Certification regarding the Federal Funding Accountability and Transparency Act (FFATA) Compliance to BEAS.

3.4. Performance Measure:

Memorandum of Understanding Between DHHS and The New Hampshire Department of Energy

To ensure the provision of SEAS home energy services, to assist in the prevention of an energy emergency that is defined as a condition(s) that poses serious threat to the health and safety of individuals from the lack of adequate home energy fuel, the DOE shall ensure the CAAs follow up with the client after delivery of service to confirm the energy emergency was prevented.

3.5. Consumer Appeal Process:

The DOE shall maintain an appeal and administrative fair hearing process as set forth in DOE's Fuel Assistance Procedures Manual, for individuals who have been denied FAP services or question the FAP benefits provided.

3.6. Criminal Background and BEAS State Registry Checks:

The DOE shall require the CAAs to conduct criminal background checks for all employees, applicants for employment, volunteers and applicants for volunteer positions if those positions could possibly have client contact in the client's place of residence.

3.7. The DOE shall require the CAAs to comply with RSA 161-F: 49 Registry, VII, which requires the submission of the name of a prospective employee who may have client contact, for review against the BEAS State Registry, effective July 1, 2007.

3.8. The DOE shall require the CAAs to submit a detailed description of the language assistance services they will provide to persons with Limited English Proficiency to ensure meaningful access to their programs and/or services, within ten (10) days of the effective date of the contract agreement between DOE and the CAA.

4. RESPONSIBILITIES OF THE DEPARTMENT OF HEALTH AND HUMAN SERVICES

4.1. The DHHS agrees to:

4.1.1. Subject to the DOE's compliance with the terms and conditions of this MOU, reimburse the DOE at the rate and for up to the units of services provided to eligible individuals as follows in Table A: Service Rates and Units.

Table A: Services Rates and Units			
Service	State Fiscal Year	Rate Per Unit	Number of Units (Households)
Energy Assistance	2023 (July 1, 2022 to June 30, 2023)	\$270.38	114
Energy Assistance	2024 (July 1, 2023 to June 30, 2024)	\$270.38	152
Energy Assistance	2025 (July 1, 2024 to September 30, 2025)	\$270.38	38

5. PAYMENT TERMS



Memorandum of Understanding Between DHHS and The New Hampshire Department of Energy

- 5.1. The maximum amount of funds available for reimbursement under this MOU from DHHS to the DOE shall not exceed \$30,825 in State Fiscal Year 2023, \$41,100 in State Fiscal Year 2024, and \$10,275 in State Fiscal Year 2025.
 - 5.2. The DOE shall submit an invoice and supporting documents to DHHS no later than the fifteenth (15th) working day of the following month. The DOE shall:
 - 5.2.1. Ensure the invoice is on DOE's letterhead.
 - 5.2.2. Ensure the invoice identifies the dates that services were provided, actual units provided and total dollar amount for allowable costs incurred in the previous month.
 - 5.3. In lieu of hard copies, all invoices with supporting documentation may be assigned an electronic signature and emailed to BEASInvoices@dhhs.nh.gov, or invoices may be mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
 - 5.4. DHHS shall make payment to the DOE within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
 - 5.5. The final invoice and supporting documentation for authorized expenses shall be due to DHHS no later than forty (40) days after the MOU completion date.
 - 5.6. Funding for this service is provided by the Administration for Community Living Title IIIB Supportive Services, Catalog of Federal Domestic Assistance # CFDA 93.044, Federal Award Identification Number (FAIN) 2101NHOASS (Federal Funds) and State General Funds, Account 05-095-48-481010-78720000-049-584902 (General Funds).
 - 5.7. Notwithstanding any provision of this MOU to the contrary, all obligations of DHHS hereunder, including without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds. DHHS shall not be required to transfer funds from any other source in the event that funds from Federal and General Funds are reduced or become unavailable.
 - 5.8. The Parties may agree to changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
- 6. IT IS FURTHER UNDERSTOOD AND AGREED BETWEEN THE PARTIES**
- 6.1. Disputes arising under this MOU that cannot be resolved between the agencies shall be referred to the New Hampshire Department of Justice for review and resolution.
 - 6.2. This Agreement shall be construed in accordance with the laws of the State of New Hampshire.
 - 6.3. The parties hereto do not intend to benefit any third parties and this MOU shall not be construed to confer any such benefit.

Memorandum of Understanding Between DHHS and The New Hampshire Department of Energy

- 6.4. In the event any of the provisions of this MOU are held to be contrary to any state or federal law, the remaining provisions of this MOU will remain in full force and effect.
- 6.5. This MOU, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire MOU and understandings between the parties, and supersedes all prior MOU and understandings relating hereto.
- 6.6. Nothing herein shall be construed as a waiver of sovereign immunity, such immunity being hereby specifically preserved.

Memorandum of Understanding Between DHHS and The New Hampshire Department of Energy

APPROVALS:

DocuSigned by:
Christine Santaniello
Christine Santaniello
Associate Commissioner
NH Department of Health and Human Services

2/24/2022

Date

DocuSigned by:
Jared Chicoine
Jared Chicoine
Commissioner
NH Department of Energy

2/24/2022

Date

The preceding Memorandum of Understanding, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

DocuSigned by:
Robyn Guarino
Name: Robyn Guarino
Title: Attorney

2/24/2022

Date

The foregoing Memorandum of Understanding was approved by the following authority of the State of New Hampshire:

Name:
Title:

Date