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Jared S. Chicoine

DEPUTY COMMISSIONER
Christopher J. Ellms, Jr.



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

December 18, 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, by increasing the price limitation by \$533,000 from \$5,531,334 to \$6,064,334 using additional Low-Income Home Energy Assistance Program (LIHEAP) funds made available through remaining regular program year funds, from the U.S. Department of Health and Human Services, Administration for Children and Families, effective upon Governor and Executive Council approval through September 30, 2025. There is no time extension being requested for this contract. The original contract was approved by Governor and Executive Council on September 20, 2023, Item #90, and amended on August 7, 2024, Item #29. **100% Federal Funds.**

Funding is available in the following account, contingent upon the availability and continued appropriation of funds in the operating budget, as follows:

<u>New Hampshire Department of Energy, Fuel Assistance</u>	<u>FY 2025</u>
02-52-52-520510-33540000-074-500587	
Grants for Pub Assist & Relief	\$533,000

EXPLANATION

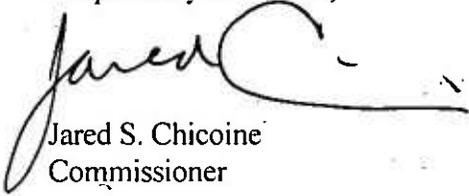
This is an amendment to a contract is **SOLE SOURCE** because the historical performance of the Community Action Agencies (CAA) in the New Hampshire Low-Income Home Energy Assistance Program (LIHEAP), their outreach and client service capabilities, and the synergies that benefit the FAP as a result of the five statewide CAAs' implementation of several other federal assistance programs as well as the infrastructure that is already in place to deliver LIHEAP (also known as Fuel Assistance Program or FAP) services. 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.

His Excellency, Governor Christopher T. Sununu
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December 18, 2024
Page 2 of 2

This amendment adds additional funding which was received for Program Year 24 (PY24) to existing contracts and makes them available to the Community Action Agencies until the contract ends on September 30, 2025, making them available for this winter's heating season. Demand and benefit amounts have varied across the CAAs and these amendments seek to position these additional funds to the CAAs that have experienced the most need.

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

Respectfully submitted,



Jared S. Chicoine
Commissioner

NEW HAMPSHIRE DEPARTMENT OF ENERGY

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

AMENDMENT #2

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

Pursuant to an Agreement (hereinafter referred to as the "Agreement"), as approved by Governor and Council on September 20, 2023, Item #90, and amended on August 7, 2024, Item #29, the Contractor has agreed to provide certain Services, per the terms and conditions specified in the Agreement and in consideration of payment by the State of certain sums as specified therein.

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

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

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

- 1) **Amendment and Modification of Agreement.** The Agreement is amended and modified as follows:
 - A) **Price Limitation:** Amend Subparagraph 1.8 of the Agreement by striking the current sum of \$5,531,334 and inserting in place thereof the total sum of \$6,064,334.
 - B) **Exhibit C – Payment Terms:** Amend Exhibit C, first paragraph by striking the current sum of \$5,531,334 and inserting in place thereof the total sum of \$6,064,334.
 - C) Amend Exhibit C, second paragraph by striking the current sum of \$4,933,057 and inserting program costs of \$5,466,057.
- 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.

Date: 11/18/24

STATE OF NEW HAMPSHIRE
NH Department of Energy

By: [Signature]
Jared S. Chicoine, Commissioner

Tri-County Community Action Program, Inc

Date: 11/8/24

By: [Signature]
(Name & Title of Person Authorized to Sign)
Jeanne Robillard, Chief Executive Officer

Approved as to form, execution and substance:

Date: 11/22/2024

OFFICE OF THE ATTORNEY GENERAL

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".

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)

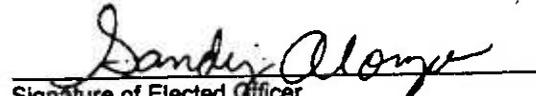
VOTED: That Jeanne Robillard, Randall Pilotte, Brenda Gagne (may list more than one person)
(Name and Title of Contract Signatory)

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: 11/18/24


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) 669-3218 FAX (A/C, No): (603) 645-4331 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: 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 INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR			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 - COM/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 <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED 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	UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR 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/EMBER EXCLUDED? (Mandatory in NH) if yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	HCHS20240000575 (3a.) NH	01/01/2024	01/01/2025	<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)
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 <i>Jalitha Longo</i>
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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>2023</u>	<u>2022</u>
ASSETS		
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	189,196
Inventories	123,409	59,759
Prepaid expenses	<u>138,888</u>	<u>138,811</u>
Total current assets	<u>8,193,440</u>	<u>6,978,931</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>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current portion of long term debt	\$ 139,981	\$ 134,452
Current portion of right of use liability, operating	88,219	-
Accounts payable	458,444	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	887,061	-	887,061	797,436
Interest income	26,196	-	26,196	484
Gain on disposal of property	6,817	-	6,817	8,874
Other revenue	2,735	-	2,735	4,789
Total revenues and other support	43,884,409	168,387	44,052,796	37,248,999
NET ASSETS RELEASED FROM RESTRICTIONS	137,290	(137,290)	-	-
Total revenues, other support, and net assets released from restrictions	44,021,699	31,097	44,052,796	37,248,999
FUNCTIONAL EXPENSES				
Program Services:				
Agency Fund	1,314,337	-	1,314,337	1,453,842
Head Start	3,107,886	-	3,107,886	2,792,837
Guardianship	651,255	-	651,255	658,956
Transportation	1,404,213	-	1,404,213	892,112
Volunteer	72,150	-	72,150	62,053
Carroll County Dental	679,379	-	679,379	673,708
Homeless	20,422,871	-	20,422,871	17,630,850
Energy and Community Development	13,099,599	-	13,099,599	9,978,945
Elder	1,276,827	-	1,276,827	1,095,578
Housing Services	212,979	-	212,979	248,736
Total program services	42,241,496	-	42,241,496	35,487,617
Supporting Activities:				
General and administrative	1,236,580	-	1,236,580	1,146,090
Fundraising	3,315	-	3,315	1,266
Total supporting activities	1,239,895	-	1,239,895	1,147,356
Total functional expenses	43,481,391	-	43,481,391	36,634,973
CHANGE IN NET ASSETS	540,308	31,097	571,405	614,026
NET ASSETS, BEGINNING OF YEAR	7,037,337	259,698	7,297,035	6,683,009
NET ASSETS, END OF YEAR	\$ 7,577,645	\$ 290,795	\$ 7,868,440	\$ 7,297,035

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

	Agency Portal	Food Bank	Guardianship	Transportation	Veterans	Carroll County Devotee	Homeless	Energy and Community Development	Elder	Housing Services	Total	General and Administration	Capital	Total
Direct Expenses														
Payroll	\$ 323,177	\$ 1,844,847	\$ 424,837	\$ 880,480	\$ 44,847	\$ 422,873	\$ 757,038	\$ 1,380,748	\$ 864,803	\$ 56,045	\$ 6,280,283	\$ 608,842	\$ -	\$ 8,908,735
Payroll taxes and benefits	89,401	449,895	108,488	133,770	11,318	97,580	189,734	382,064	110,514	-	1,688,885	149,438	-	1,748,333
Assistance to clients	775	-	-	207,577	-	-	18,982,856	10,442,285	-	-	28,813,503	-	-	28,813,503
Consumable supplies	7,038	218,858	8,878	8,278	350	55,078	33,428	431,354	321,182	1,388	1,083,724	25,888	-	1,109,613
Space costs and rentals	12,648	223,207	48,828	21,812	6,478	-	99,885	150,500	72,300	-	633,477	130,852	-	764,128
Depreciation expense	204,381	41,738	2,000	102,254	-	41,803	18,533	42,838	7,110	67,389	527,862	-	-	527,862
In-kind expended	-	218,382	-	24,948	-	-	128,784	-	108,177	-	478,251	-	-	478,251
Consultants and contractors	56,408	13,888	8,228	23,820	-	18,788	132,557	12	12,704	-	283,884	31,048	-	285,033
Utilities	228,071	28,700	23,217	18,888	1,682	11,818	30,814	45,328	25,878	30,485	445,051	5,228	-	450,277
Travel and meetings	751	88,780	8,152	38,208	392	2,835	18,188	24,004	15,328	125	188,650	20,887	-	218,237
Other direct program costs	8,882	51,828	1,278	7,888	428	1,650	7,888	34,788	8,788	38,315	157,718	84,852	3,315	245,883
Fiscal and administrative	8,824	284	15,884	284	38	-	-	-	-	-	84,453	-	-	84,453
Building and grounds maintenance	158,544	84,147	58	13,830	-	8,288	5,125	24,830	1,744	3,100	84,453	-	-	188,128
Interest expense	84,481	1,888	883	247	78	8,648	4,875	578	17,874	7,810	303,282	-	-	303,282
Vehicle expense	5,188	-	-	110,820	-	-	118	1,814	537	-	88,732	-	-	88,732
Insurance	58,280	8,422	883	3,758	1,588	1,818	8,434	8,288	-	3,158	80,228	38,818	-	128,141
Maintenance of equipment and rental	53,270	20,418	5,738	9,375	4,825	3,818	17,182	18,137	5,281	7,878	148,132	18,131	-	164,263
Fixed fees	11,821	10	-	177	-	1,722	18	4,881	2,427	102	20,857	215	-	20,272
Total Direct Expenses	1,314,337	3,107,886	651,255	1,404,213	72,150	678,378	20,422,871	13,088,588	1,278,827	212,878	42,241,488	1,238,580	3,315	43,481,381
Indirect Expenses														
Indirect costs	133,132	288,448	88,803	118,458	8,841	71,857	137,310	278,880	123,351	-	1,238,880	(1,238,880)	-	-
Total Direct & Indirect expenses	\$ 1,447,469	\$ 3,407,334	\$ 721,080	\$ 1,523,688	\$ 78,991	\$ 750,235	\$ 20,560,181	\$ 13,375,278	\$ 1,402,178	\$ 212,878	\$ 43,478,078	\$ -	\$ 3,315	\$ 43,481,393

See Notes to Consolidated Financial Statements

TRICOUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

	Agency Fund	Head Start	Opportunity	Intervention	Volunteer	Carroll County Dental	Homeless	Energy and Community Development	Elder	Housing Services	Total	General and Administrative	Construction	Total
Direct Expenses														
Payroll	\$ 491,447	\$ 1,081,882	\$ 480,242	\$ 447,910	\$ 42,414	\$ 272,090	\$ 630,649	\$ 1,412,854	\$ 490,038	\$ 22,485	\$ 6,025,932	\$ 561,878	\$	\$ 8,807,870
Payroll taxes and benefits	112,000	425,080	103,478	79,984	8,956	68,357	181,250	352,787	98,642	-	1,388,623	133,158	-	1,631,781
Assistance to clients	-	-	-	89,597	-	-	10,494,034	7,043,336	-	-	23,626,957	-	-	23,626,957
Consumable supplies	8,143	167,300	8,474	7,288	445	57,798	28,753	573,445	308,048	727	1,180,632	20,523	-	1,181,157
Space costs and rentals	4,434	194,445	44,378	18,638	5,481	582	74,788	217,812	98,482	-	815,131	112,318	-	727,449
Depreciation expense	188,801	50,198	500	108,348	-	42,408	13,458	60,307	8,633	87,388	518,334	-	-	518,334
Trips expended	-	117,488	-	-	-	-	-	53,884	-	57,158	228,341	-	-	228,341
Consultants and contractors	84,310	2,132	8,835	13,178	-	187,833	200	44	17,885	-	331,481	35,843	-	367,323
Utilities	181,030	28,084	21,822	18,187	1,587	13,087	43,388	44,724	28,182	28,303	412,884	4,851	-	417,645
Travel and meetings	9,147	58,484	5,882	27,581	-	4,328	21,471	17,291	11,288	825	154,289	6,024	-	180,323
Other direct program costs	87,833	52,588	(8,580)	3,688	2,388	871	843	25,003	5,785	108,285	257,115	63,834	1,288	322,215
Fiscal and administrative	81	294	8,828	822	75	8,480	8,887	38,011	4,578	2,919	70,883	144,484	-	215,158
Building and grounds maintenance	135,884	84,883	-	2,111	-	1,888	10,103	154	3,817	4,737	227,487	442	-	227,929
Interest expense	84,838	88	1,031	88	-	-	102	388	11	-	88,500	82	-	88,682
Vehicle expense	8,557	-	-	88,672	-	-	-	83,810	-	-	188,038	-	-	188,038
Insurance	48,487	8,338	878	2,627	488	1,341	8,073	8,818	-	3,230	77,181	34,884	-	112,065
Maintenance of equipment and rental	8,001	38,322	8,441	8,488	-	12,700	18,121	87,777	8,322	8,881	182,471	7,383	-	189,854
Flood fees	13,328	-	35	100	-	1,588	81	4,888	3,482	125	23,083	278	-	23,861
Total Direct Expenses	1,453,642	2,782,837	858,958	882,112	82,053	873,708	17,830,830	8,878,945	1,088,678	248,738	35,487,817	1,148,080	1,288	36,634,973
Indirect Expenses														
Indirect costs	144,822	273,225	78,128	75,578	8,193	68,591	110,702	228,953	108,828	-	1,148,090	(1,148,080)	-	-
Total Direct & Indirect expenses	\$ 1,598,464	\$ 3,056,062	\$ 937,086	\$ 957,690	\$ 90,246	\$ 942,299	\$ 17,941,532	\$ 9,107,898	\$ 1,197,506	\$ 248,738	\$ 36,633,707	\$	\$ 1,288	\$ 36,634,973

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 571,405	\$ 614,028
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)
	<u>1,206,513</u>	<u>499,110</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES		
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>
	<u>(152,922)</u>	<u>(149,139)</u>
NET CASH USED IN INVESTING ACTIVITIES		
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment on long-term debt	<u>(140,807)</u>	<u>(129,342)</u>
Repayment on capital lease obligations		
	<u>(140,807)</u>	<u>(129,342)</u>
NET CASH USED IN FINANCING ACTIVITIES		
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>-</u>	<u>102,077</u>	<u>102,077</u>
	<u>\$ 76,770</u>	<u>\$ 102,077</u>	<u>\$ 178,847</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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

	<u>Head Start</u>	<u>Senior Meals</u>	<u>Total</u>
Professional services and services for disabled	\$ 2,479	\$ -	\$ 2,479
Packing, setup and delivery of congregante 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	\$ 73,495	\$ 128,764	\$ 24,948	\$ 227,207

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	\$ 56,789	\$ 53,684	\$ 110,473

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> </u>	<u> </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.

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

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL AUM	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Health and Human Services				
HEAD START CLUSTER				
Head Start	\$3,600		01CHD11838-02-03	\$ 1,848,884
Head Start	\$3,600		01CHD11838-02-00	34,346
Head Start	\$3,600		01CHD11838-01-04	1,197,845
CRSSA-Head Start	\$3,600		01HE001251-01-01	8,869
ARPA-Head Start	\$3,600		01HE001251-01-01	139,800
			CLUSTER TOTAL	3,044,724
Low Income Household Water Assistance Program	\$3,498	State of New Hampshire Office of Energy and Planning	2101NHLEWCS6	148,691
Low-income Home Energy Assistance	\$3,568	State of New Hampshire Office of Energy and Planning	2201NHLEJ	1,742,864
Low-income Home Energy Assistance	\$3,568	State of New Hampshire Office of Energy and Planning	2301NHLEA/2301NHLEJ	8,626,322
ARPA-Low-income Home Energy Assistance	\$3,568	State of New Hampshire Office of Energy and Planning	LINEAPARP22	114,238
Low-income Home Energy Assistance	\$3,568	State of New Hampshire Office of Energy and Planning	G-2001NHLEA	224,125
ARPA-Low-income Home Energy Assistance	\$3,568	State of New Hampshire Office of Energy and Planning	G-2001NHLEA	83,628
			TOTAL	10,869,178
AGING CLUSTER				
Special Programs for the Aging - Title II, Part B - Grants for Supportive Services and Senior Centers (SSAS)	\$3,044	State of New Hampshire Office of Energy and Planning	2101NHGASS	3,978
Special Programs for the Aging - Title II, Part B - Grants for Supportive Services and Senior Centers (Sr. Wheels)	\$3,044	State of New Hampshire Department of Health and Human Services	912-600362	54,950
Special Programs for the Aging - Title II, Part B - Grants for Supportive Services and Senior Centers (Sr. Wheels)	\$3,044	State of New Hampshire Department of Health and Human Services		53,791
			TOTAL	111,630
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	RFA-2023-BEAS-04-BEASH-08	287,000
ARPA - 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	RFA-2023-BEAS-04-BEASH-08	134,875
			TOTAL	421,875
Nutrition Services Incentive Program (NSIP)	\$3,053	State of New Hampshire Department of Health and Human Services	None	89,784
			CLUSTER TOTAL	613,429
Community Services Block Grant	\$3,569	State of New Hampshire Department of Health and Human Services	102-500731	635,732
CV - Community Services Block Grant	\$3,569	State of New Hampshire Department of Health and Human Services	102-500731	192,741
			TOTAL	727,973
Temporary Assistance for Needy Families (TANF)	\$3,558	State of New Hampshire Department of Health and Human Services	1802NHTANF	24,800
Activities to Support STLT Health Department Response to Public Health or Healthcare Crisis	\$3,391	State of New Hampshire Department of Health and Human Services	NH75OT000031	232,354
Social Services Block Grant (Title XX MR)	\$3,657	State of New Hampshire Department of Health and Human Services	074-500589545-500387	88,368
Social Services Block Grant (Title XX HD)	\$3,657	State of New Hampshire Department of Health and Human Services	RFA-2023-BEAS-04-BEASH-08	123,854
Social Services Block Grant (Dues/fees)	\$3,657	State of New Hampshire Department of Health and Human Services	102-500731	27,188
			TOTAL	239,436
NH Family Caregiver Support Title II E (Family Caregiver)	\$3,052	State of New Hampshire Department of Health and Human Services	570-500828	28,788
State Health Insurance Assistance Programs (SHIP)	\$3,324	State of New Hampshire Department of Health and Human Services	074-500589545-500387	6,834
Centers for Medicare & Medicaid Services (MOPPA)	\$3,071	State of New Hampshire Department of Health and Human Services	074-500589545-500387	5,787
Special Programs for the Aging Title IV and Title II (SMPP)	\$3,048	State of New Hampshire Department of Health and Human Services	074-500589545-500387	9,378
Projects for Assistance in Transition from Homelessness Program (PATH)	\$3,150	State of New Hampshire Office of Human Services, Bureau of Homeless and Housing Services	05-85-42-423010-7628	53,808
Total U.S. Department of Health and Human Services				\$ 16,012,922

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

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL AUM	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Energy				
Weatherization Assistance for Low-Income Persons	61,042	New Hampshire Department of Energy	DE-EE00009918	\$ 343,790
Weatherization Assistance for Low-Income Persons	61,042	New Hampshire Department of Energy	DE-EE00100001	339,299
Total U.S. Department of Energy				\$ 683,078
U.S. Corporation for National and Community Service				
Retired and Senior Volunteer Program	94,002		22SRF18-001	\$ 70,072
Total U.S. Corporation for National and Community Service				\$ 70,072
U.S. Department of Agriculture				
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.S. Department of Transportation				
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	20,613	State of New Hampshire Department of Transportation	NH-18-XD48	258,632
			CLUSTER TOTAL	258,632
Total U.S. Department of Transportation				\$ 566,226
U.S. Department of Housing and Urban Development				
Emergency Solutions Grant Program	14,231	State of New Hampshire Department of Health and Human Services		\$ 66,435
Emergency Solutions Grant Program (ESG)	14,231	State of New Hampshire Department of Health and Human Services		283,619
			TOTAL	370,050
Continuum of Care Program (HOOP) - PSH	14,267	State of New Hampshire Department of Health and Human Services	NH0020L1T001811	173,776
Continuum of Care Program (HOOP) - Coordinated Entry	14,267	State of New Hampshire Department of Health and Human Services	ES-2019-SHS-01-Coord-05	112,834
Continuum of Care Program (HOOP) - PSH	14,267	State of New Hampshire Department of Health and Human Services	NH0120T1T001800	37,787
Continuum of Care Program (HOOP) - Youth Navigator	14,267	State of New Hampshire Department of Health and Human Services	NH0143Y1T002000	1,016
Continuum of Care Program (HOOP) - Youth Transitional Living	14,267	State of New Hampshire Department of Health and Human Services	NH0147Y1T002000	666
			TOTAL	326,410
Total U.S. Department of Housing and Urban Development				\$ 696,460

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of the Treasury				
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Shelter Program		\$ 6,805
Emergency Rental Assistance Program	21.023	NH Housing Finance Authority		14,738,457
Cold Weather Shelter	21.023	State of New Hampshire Department of Health and Human Services		105,000
			TOTAL	14,841,457
ETH				
	21.027	NH Housing Finance Authority		4,499,102
Total U.S. Department of the Treasury				\$ 18,234,444
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 37,005,318

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 Coos, 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 FAP

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	\$25,000.00	\$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 2007-2015

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

Woodville, 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 County 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*
-

RANDALL S. PILOTTE

SUMMARY

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

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

EXPERIENCE

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

06/2013-Present

CFO (2017 – Present)

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

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

Fiscal Director/Interim CFO (2016 – 2017)

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

Accounting Manager (2015-2016)

Sr. Accountant (2013-2014)

RANDALL PILOTTE RESUME:

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

03/1989-09/2010

Assistant Controller (2005-2010)

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

Accounting Manager (1999-2005)

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

Accountant/Payroll Supervisor (1994-1999)

Accountant (1989-1994)

NORTHERN TELECOM, INC., Concord, NH

05/1987-03/1989

Associate Results Accountant (1988-1989)

Accounts Payable (1987-1988)

EDUCATION

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

**Brenda Gagne
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
Cashier/Data Entry

Berlin, NH
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
Phone operator

Berlin, NH
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
Dietary Aid

Berlin, NH
March 16, 2004 to August 2004

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

JC Penney
Cashier and Catalog

Berlin, NH
June 2001 to April 2004

I worked with the public and I sold merchandise.

Gordon Humphrey Campaign Office
Phone Survey Conductor

Berlin, NH
April 2002 to September 2002

Conducted phone surveys and invitations to meetings.

AG Supermarket
Cashier, deli clerk, office personal, grocery clerk

Berlin, NH
March 2001 to June 2001

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

Milan Variety
Cashier

Milan, NH
January 2001 to April 2001

I worked every Sunday as a part time cashier.

Clarkeies Market LLC
Cashier, deli clerk, office personnel, grocery clerk

Berlin, NH
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 Seabasticook Valley Hospital

Annette Dubreuil (Co-Worker)

Nathan Corrigan (Family Friend)

29

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COMMISSIONER
Jared S. Chicoine

TDD Access: Relay NH
1-800-735-2984

Tel. (603) 271-3670

FAX No. 271-1526

Website:
www.energy.nh.gov



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

DEPUTY COMMISSIONER
Christopher J. Ellms, Jr.

August 7, 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, by increasing the price limitation by \$298,737 from \$5,232,597 to \$5,531,334 using additional Low-Income Home Energy Assistance Program (LIHEAP) funds made available through the Infrastructure Investment and Jobs Act (IIJA) and from remaining regular program year funds, both from the U.S. Department of Health and Human Services, Administration for Children and Families, effective upon Governor and Executive Council approval through September 30, 2025. There is no time extension being requested for this contract. The original contract was approved by Governor and Executive Council on September 20, 2023, Item #90. **100% Federal Funds**.

Funding is available in the following account, contingent upon the availability and continued appropriation of funds in the operating budget, as follows:

<u>New Hampshire Department of Energy, Fuel Assistance</u>	<u>FY2025</u>
02-52-52-520510-33540000-074-500587	
Grants for Pub Assist & Relief	\$298,737

EXPLANATION

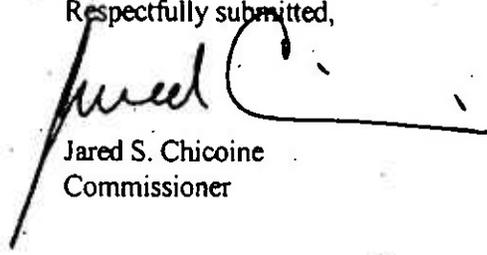
This is an amendment to a contract is **SOLE SOURCE** because the historical performance of the Community Action Agencies (CAA) in the New Hampshire Low-Income Home Energy Assistance Program (LIHEAP), their outreach and client service capabilities, and the synergies that benefit the FAP as a result of the five statewide CAAs' implementation of several other federal assistance programs as well as the infrastructure that is already in place to deliver LIHEAP (also known as Fuel Assistance Program or FAP) services. 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 the Department's FAP Administrator in the implementation of the program.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
August 7, 2024
Page 2 of 2

This amendment adds additional funding which was received for Program Year 24 (PY24) to existing contracts and makes them available to the Community Action Agencies until the contract ends on September 30, 2025, making them available for the next winter heating season. Demand and benefit amounts have varied across the CAAs and these amendments seek to position these additional funds to the CAAs that have experienced the most need.

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

Respectfully submitted,



Jared S. Chicoine
Commissioner

NEW HAMPSHIRE DEPARTMENT OF ENERGY

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

AMENDMENT

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

Pursuant to an Agreement (hereinafter referred to as the "Agreement"), as approved by Governor and Council on September 20, 2023, Item #90, the Contractor has agreed to provide certain Services, per the terms and conditions specified in the Agreement and in consideration of payment by the State of certain sums as specified therein.

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

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

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

- 1) **Amendment and Modification of Agreement.** The Agreement is amended and modified as follows:
 - A) **Price Limitation:** Amend Subparagraph 1.8 of the Agreement by striking the current sum of \$5,232,597 and inserting in place thereof the total sum of \$5,531,334.
 - B) **Exhibit C - Payment Terms:** Amend Exhibit C, first paragraph by striking the current sum of \$5,232,597 and inserting in place thereof the total sum of \$5,531,334.
 - C) Amend Exhibit C, second paragraph by striking the current sum of \$382,522 and inserting for administrative costs \$409,677.
 - D) Amend Exhibit C, second paragraph by striking the current sum of \$4,661,475 and inserting for program costs \$4,933,057.
- 2) **Continuance of Agreement.** Except as specifically amended and modified by the Terms and Conditions of this Amendment, obligations of the parties hereunder

Grants: 2401NHLIEI: Award Date: 10/23/23
CFDA: 93.568
Tri-County Community Action Program, Inc.

Contractor Initials: 
Date: 6-21-24
Page 1 of 2

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: _____

By: [Signature]
Fred S. Chicoine, Commissioner

Tri-County Community Action Program, Inc.

Date: 6/21/24

By: [Signature]
(Name & Title of Person Authorized to Sign)
Randall Platte, CFO

Approved as to form, execution and substance:

OFFICE OF THE ATTORNEY GENERAL

Date: 7/18/2024

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 AUG 07 2024, 2024.

OFFICE OF THE SECRETARY OF STATE

By: [Signature]

Title: SECRETARY OF STATE

Grants: 2401NHLIEI; Award Date: 10/23/23
CFDA: 93.568
Tri-County Community Action Program, Inc.

Contractor Initials: [Signature]
Date: 6/21/24
Page 2 of 2

State of New Hampshire
Department of State

CERTIFICATE

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

Business ID: 63020

Certificate Number: 0006652662



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire.

this 1st day of April A.D. 2024.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

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

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on June 27th, 2023, at which a quorum of the Directors/shareholders were present and voting.
(Date)

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

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

(Name of Corporation/LLC)

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

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority remains valid for thirty (30) days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 6/15/24


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



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
08/25/2024

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 (AC No. Ext): (803) 889-3218 FAX (AC, No): (803) 645-4331 E-MAIL ADDRESS: manch.certs@crossagency.com	
INSURED Tri-County Community Action Program, Inc 30 Exchange Street Berlin NH 03570		INSURER(S) AFFORDING COVERAGE	
		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:	

COVERAGES **CERTIFICATE NUMBER:** 24-25 All Lines **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDITIONAL INSURED	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:		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 - COMPROP 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 AUTOS ONLY <input type="checkbox"/> HIRED 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 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? (If 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"/> 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)
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 <i>Jalitha Sanchez</i>
---	--

COMMISSIONER
Jared S. Chalcoine

DEPUTY COMMISSIONER
Christopher J. Elms, Jr.



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TDD Access: Relay NH
1-800-735-2864

Tel. (603) 271-3870

FAX No. 271-1526

Website:
www.energy.nh.gov

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

September 20, 2023

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

REQUESTED ACTION

1) Authorize the New Hampshire Department of Energy (Department) to enter into a **SOLE SOURCE** contract Tri-County Community Action Program, Inc., Berlin, NH, in the amount of \$5,232,597 for the Fuel Assistance Program effective upon Governor and Executive Council approval through September 30, 2025. 100% Federal Funds.

Funds to support this request are available in the following account in FY 2024 upon the availability and continued appropriation of funds in the future operating budget:

<u>NH Department of Energy, Fuel Assistance</u>	<u>FY 2024</u>
02-52-52-520510-33540000	
074-500587 Grants for Pub Assist & Relief	\$5,232,597

2) Further request authorization to advance Tri-County Community Action Program, Inc. \$66,941 from the above-referenced contract amount.

EXPLANATION

This contract is **SOLE SOURCE** based on the historical performance of the Community Action Agencies (CAA) in the New Hampshire Fuel Assistance Program (FAP), their outreach and client service capabilities, the synergies that benefit the FAP as a result of the five statewide CAAs' implementation of several other federal assistance programs, and the infrastructure that is already in place to deliver FAP services. 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 the Department's FAP Administrator in the implementation of the program.

FAP is a statewide program, funded by a Federal Low Income Home Energy Assistance Program (LIHEAP) Block Grant, and works to make home energy more affordable for income-qualified

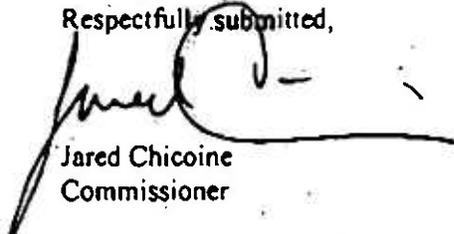
His Excellency, Governor Christopher T. Sununu
and the Honorable Council
September 20, 2023
Page 2 of 2

New Hampshire families, including those who are elderly or disabled. Program funds are targeted to low income households with high energy burdens. The current maximum income level is 60% of the State Median Income (SMI), which is \$80,069 for a family of four. The average FAP benefit during the last program year was \$1,530. The program operates on an October 1st to September 30th program year.

The proposed advance of funds will enable the CAA to operate the program between monthly reimbursements from the State.

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

Respectfully submitted,



Jared Chicoine
Commissioner

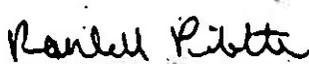
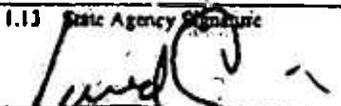
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

I. IDENTIFICATION.

1.1 State Agency Name Department of Energy		1.2 State Agency Address 21 S. Fruit St., Ste. 10, Concord, NH 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 Unit and Class 33540000-074	1.7 Completion Date September 30, 2025	1.8 Price Limitation \$5,232,597
1.9 Contracting Officer for State Agency Joshua W. Elliott, Director, Policy and Programs Division		1.10 State Agency Telephone Number (603) 271-6003	
1.11 Contractor Signature  Date: 8/18/23		1.12 Name and Title of Contractor Signatory Randall Pilonc, CFO	
1.13 State Agency Signature  Date: 8/22/23		1.14 Name and Title of State Agency Signatory Jared S. Chicoior, 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: 9/1/2023	
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____		G&C Meeting Date: _____	

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, 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.

3.3 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. 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 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, 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 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. 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 thereof, and shall be the only and the complete compensation to the Contractor for the Services.

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 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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 and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. 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 age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

6.4. 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 this Agreement and all rules, regulations and orders pertaining to 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 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

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) calendar days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) calendar 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.

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) calendar 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) calendar 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. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

10.1 As used in this Agreement, the word "Property" shall mean all data, 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 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure 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 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, 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.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. **INDEMNIFICATION.** The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. 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 State's sovereign immunity, 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 any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. 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 any 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. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

17. 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.

18. 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.

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. 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.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

22. 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.

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

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

25. 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.

26. 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.

EXHIBIT A

SPECIAL PROVISIONS

1. On or before the date set forth in Block 1.7 of the General Provisions, the Contractor shall deliver to the State an independent audit of the Contractor's entire agency by a qualified independent auditor in good standing with the state and federal government.
2. This audit report shall include a schedule of revenues and expenditures by contract or grant number of all expenditures during the Contractor's fiscal year. The Contractor shall utilize a competitive bidding process to choose a qualified financial auditor at least every four years.
3. The audit report shall include a schedule of prior years' questioned costs along with an Agency response to the current status of the prior years' questioned costs. Copies of all OMB letters written as a result of audits shall be forwarded to New Hampshire Department of Energy (NH DOE). The audit shall be forwarded to NH DOE within one month of the time of receipt by the Agency, accompanied by an action plan for each finding or questioned cost.
4. Delete the following from paragraph 10 of the General Provisions: "The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in Exhibit A."
5. The costs charged under this contract shall be determined as allowable under the cost principles detailed in 2 CFR 200 Subpart E - Cost Principles.
6. Program and financial records pertaining to this contract shall be retained by the Agency for three years from the date of submission of the final expenditure report per 2 CFR 200.334 - Retention Requirements for Records and until all audit findings have been resolved.
7. In accordance with Public Law 103-333, the "Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act of 1995," the following provisions are applicable to this grant award:
 - a. Section 507: "Purchase of American -Made Equipment and Products - It is the sense of the Congress that, to the greatest extent practicable, all equipment and products purchased with funds made available in this Act should be American-made."
 - b. Section 508: "When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with federal money, all states receiving federal funds, including but not limited to state and local governments and recipients of federal research grants, shall clearly state (1) the percentage of the total costs of the program or

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Exhibits A, B & C
Contractor Initials: *[Signature]*
Date: 8/1/95
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project which will be financed with federal money, (2) the dollar amount of federal funds for the project or program, and (3) the percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources."

8. **CLOSE OUT OF CONTRACT.** All final required reports and reimbursement requests shall be submitted to the State within 30 days of the completion date (Agreement Block 1.7).
9. **ADVANCES.** Advance funds must be used solely for appropriate Fuel Assistance Program expenditures. Advance program funds are to be used only for Fuel Assistance Program vendor payments. All Fuel Assistance Program payments, including Advance program payments, must be transferred from the Community Action Agency's (CAA's) general operating account into a specific Fuel Assistance Program account within 48 hours after being received electronically from the State. CAAs must submit the bank account number of the designated bank account for the advance funds to NH DOE prior to the electronic submission of the funds to the CAA. Unspent Advance program funds must remain in the FAP dedicated account at all times and cannot be commingled with any other CAA funds. CAAs are required to submit a complete electronic copy of the FAP-dedicated bank account statement to NH DOE on a monthly basis.
10. This is not a Research and Development (R&D) award. The Department's indirect cost rate is 10 percent.

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Contractor Initials *WPC*
Date *8/18/05*
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EXHIBIT B

SCOPE OF SERVICES

Tri-County Community Action Program, Inc. hereinafter the Contractor agrees to provide Fuel Assistance Program services to qualified low-income individuals and agrees to perform all such services and other work necessary to operate the Program in accordance with the requirements of this contract, the principles and objectives set forth in the Fuel Assistance Program Procedures Manual, Information Memoranda, and other guidance as determined by NH DOE.

Fuel Assistance Program (FAP) services will be defined to include the following categories:

1. Outreach, eligibility, determination, and certification of FAP applicants;
2. Payments directly to energy vendors:
 - a. Reimbursement for goods and services delivered
 - b. Lines of credit
 - c. Budget plan payments;
3. Payments directly to landlords via vouchers for renters who pay their energy costs as undefined portions of their rent;
4. Payments directly to clients only when deemed appropriate and necessary as defined in the Fuel Assistance Procedures Manual; and
5. Emergency Assistance in the form of reimbursements for goods or services delivered in accordance with paragraphs 3 and 4 above.

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Contractor Initials *etc*
Date *8/1/25*
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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 \$5,232,597 (which hereinafter is referred to as the "Grant").

Upon the State's receipt of the 2024 Low Income Home Energy Assistance Program grant from the US Department of Health and Human Services, and Governor and Executive Council approval, the following funds will be authorized:

\$382,522 for administration costs, of which \$66,941 will be issued as a cash advance;
\$4,661,475 for program costs;
\$188,600 for Assurance 16.

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

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

The Contractor may use up to two percent (2%) of the funds allocated for program costs to pay for program support expenses. Program support expenses will be defined in an Information Memoranda issued by the New Hampshire Department of Energy.

CFDA Title: Low Income Home Energy Assistance Program
CFDA No: 93.568
Award Name: Low Income Home Energy Assistance Program
Federal Agency: Health & Human Services
Administration for Children and Families
Office of Community Services

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Exhibits A, B & S
Contractor Initials *[Signature]*
Date *8/10/25*
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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 1 - FOR CONTRACTORS 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 Contractor (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 Contractor (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 South Fruit St., Ste. 10, Concord, NH 03301

- (A) The Contractor 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 Contractor'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 Contractor'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

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**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS
ALTERNATIVE 1 - FOR CONTRACTORS 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 Contractor 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)

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

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

Upon Governor and Council Approval through September 30, 2025

Contractor Name	Period covered by this Certification
<u>Bandall Pilotte, Chief Financial Officer</u>	
Name and Title of Authorized Contractor Representative	
<u>Bandall Pilotte</u>	<u>8/18/23</u>
Contractor Representative Signature	Date

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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):
LIHEAP

Contract Period: Upon Governor and Council Approval through 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.

<u>Randell Plott</u> Contractor Representative Signature	<u>CEO</u> Contractor's Representative Title
<u>Tri-County Community Action Program, INC</u> Contractor Name	<u>8/18/23</u> 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 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 Department of Energy's (NH DOE) 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 NH DOE, 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.

<u>Russell Pilotta</u> Contractor Representative Signature	<u>CFO</u> Contractor's Representative Title
<u>Tri-County Community Action Program, Inc.</u> Contractor Name	<u>8/18/23</u> 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.

Rowell Blotter

Contractor Representative Signature

CEO

Contractor's Representative Title

Tri-County Community Action Program, Inc.

Contractor Name

8/18/23

Date

LIMEAP24 TCCAP
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CFDA#93.568

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Initials *MB* Date *8-18-23*

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT H

CERTIFICATION

Public Law 103-227, Part C

ENVIRONMENTAL TOBACCO SMOKE

Public Law 103227, Part C Environmental Tobacco Smoke, also known as the Pro Children Act of 1994, requires that smoking not be permitted in any portion of any indoor facility routinely owned or leased or contracted for by an entity and used routinely or regularly for 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, by Federal grant, contract, loan, or loan guarantee.

The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment.

Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

By signing and submitting this application the applicant/ Contractor certifies that it will comply with the requirements of the Act.

The applicant/contractor further agrees that it will require the language of this certification be included in any sub awards which contain provisions for the children's services and that all Sub-contractor shall certify accordingly.

Russell Ribotte

Contractor Representative Signature

CFD

Contractor's Representative Title

Tri-County Community Action Program, INC.

Contractor Name

8/18/23

Date

LIHEAP24 TCCAP
Award # 2401NHLIEA
CFDA#93.568

P37 Exhibits D thru H
Page 7 of 7
Initials *MR* Date *8/18/23*

**EXAMPLE ONLY
APPROVAL TO OBLIGATE
FUEL ASSISTANCE PROGRAM**

STATE

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

BMCA

First 7/1/2019	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	95,663.00	1,003,586.00	1,000.00	69,960.00	1,170,209.00
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	207,112.00	0.00	0.00	207,112.00
TOTAL AVAILABLE TO OBLIGATE	0.00	207,112.00	0.00	0.00	207,112.00
NOT AUTHORIZED TO OBLIGATE	95,663.00	796,474.00	1,000.00	69,960.00	963,097.00

SNHS

First 7/1/2019	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	183,777.00	1,718,152.00	1,000.00	84,220.00	1,987,149.00
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	354,578.00	0.00	0.00	354,578.00
TOTAL AVAILABLE TO OBLIGATE	0.00	354,578.00	0.00	0.00	354,578.00
NOT AUTHORIZED TO OBLIGATE	183,777.00	1,363,574.00	1,000.00	84,220.00	1,612,571.00

SCS

First 7/1/2019	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	83,835.00	878,501.00	825.00	64,960.00	1,028,121.00
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	181,504.00	0.00	0.00	181,504.00
TOTAL AVAILABLE TO OBLIGATE	0.00	181,504.00	0.00	0.00	181,504.00
NOT AUTHORIZED TO OBLIGATE	83,835.00	697,997.00	825.00	64,960.00	847,617.00

CAPSC

First 7/1/2019	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	54,878.00	573,593.00	757.60	55,110.00	684,138.60
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	118,373.00	0.00	0.00	118,373.00
TOTAL AVAILABLE TO OBLIGATE	0.00	118,373.00	0.00	0.00	118,373.00
NOT AUTHORIZED TO OBLIGATE	54,878.00	455,220.00	757.60	55,110.00	565,763.60

TCCA

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

LHEAP24
Award # 2401NHUEA
CFDA#93.568

P37 Exhibit I
Contractor Initials *[Signature]*
Date *11/18/23*

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 \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), the New Hampshire Department of Energy must report the following information for any subaward 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 entity identifier (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 \$30M 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 Subaward 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.

Randall Plette

Randall Plette, CFO

(Contractor Representative Signature)

(Authorized Contractor Representative Name & Title)

Tri-County Community Action Program, INC.

8/18/23

(Contractor Name)

(Date)

LIHEAP 24 TCCAP
Award # 2401NHLIEA
CFDA No. 93.568

Exhibit J
Page 1 of 2
Initials *RP* Date *8/18/23*

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 UEI number for your entity is: 144jksnjdjm6

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) \$30,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, 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: _____

State of New Hampshire
Department of State

CERTIFICATE

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

Business ID: 63020

Certificate Number: 0006195524



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire.

this 4th day of April A.D. 2023.

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

David M. Scanlan

Secretary of State

CERTIFICATE OF AUTHORITY

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

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

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on June 27th, 2023, at which a quorum of the Directors/shareholders were present and voting.
(Date)

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

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

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

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority remains valid for thirty (30) days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 8/21/23

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



CERTIFICATE OF LIABILITY INSURANCE

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

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

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

PRODUCER Cross Insurance-Manchester 1100 Elm Street Manchester NH 03101	CONTACT NAME: Susan Sullivan
	PHONE (AG, Ho, Ext): (603) 880-3218 FAX (AG, Ho): (603) 645-4331 EMAIL ADDRESS: manch.certs@crossagency.com
INSURED Tri-County Community Action Program, Inc 30 Exchange Street Berlin NH 03570	INSURER(S) AFFORDING COVERAGE
	INSURER A: Philadelphia Indemnity Ins Co NAIC # 18058
	INSURER B: Midwest Employers Casualty Company 23612
	INSURER C:
	INSURER D:

COVERAGES CERTIFICATE NUMBER: 23-24 All Ins 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.

USER LTR	TYPE OF INSURANCE	ADDITIONAL INFO	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 GENL AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:		PHPK2571941	07/01/2023	07/01/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (EA OCCUR) \$ 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 <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY		PHPK2571943	07/01/2023	07/01/2024	COVERED SINGLE LIMIT (EA OCCUR) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per occurrence) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000		PHUB870544	07/01/2023	07/01/2024	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000
B	WORKERS COMPENSATION AND EMPLOYERS LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/OWNER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	T/W N	MCHS20230000575 (3a) NH	01/01/2023	01/01/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER EL EACH ACCIDENT \$ 1,000,000 EL DISEASE - EA EMPLOYEE \$ 1,000,000 EL 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, 2022 AND 2021
AND
INDEPENDENT AUDITORS' REPORTS AND
REPORTS ON COMPLIANCE AND
INTERNAL CONTROL**

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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INDEPENDENT AUDITORS' REPORT

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

Report on Audit of the Financial Statements

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Report on Summarized Comparative Information

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

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

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

*Leone McDonnell & Roberts
Professional Association*

North Conway, New Hampshire
November 15, 2022

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 3,827,664	\$ 3,237,032
Restricted cash, Guardianship Services Program	977,227	1,317,839
Accounts receivable	1,807,274	1,617,249
Pledges receivable	169,196	216,423
Inventories	59,759	52,985
Prepaid expenses	<u>138,811</u>	<u>53,584</u>
Total current assets	<u>6,978,931</u>	<u>6,495,122</u>
PROPERTY		
Property and equipment	12,794,151	12,917,935
Less accumulated depreciation	<u>(6,088,609)</u>	<u>(5,850,185)</u>
Property, net	<u>6,705,542</u>	<u>7,067,750</u>
OTHER ASSETS		
Restricted cash	<u>410,431</u>	<u>439,822</u>
TOTAL ASSETS	<u>\$ 14,095,904</u>	<u>\$ 14,002,694</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Current portion of long term debt	\$ 134,452	\$ 129,155
Accounts payable	262,473	4,303
Accrued compensated absences	228,342	233,907
Accrued salaries	81,707	383,435
Accrued expenses	117,415	266,595
Refundable advances	446,208	324,140
Other liabilities	<u>1,085,408</u>	<u>1,400,645</u>
Total current liabilities	2,356,003	2,742,180
LONG TERM DEBT		
Long term debt, net of current portion	<u>4,442,866</u>	<u>4,577,505</u>
Total liabilities	<u>6,798,869</u>	<u>7,319,685</u>
NET ASSETS		
Without donor restrictions	7,037,337	6,199,624
With donor restrictions	<u>259,698</u>	<u>483,385</u>
Total net assets	<u>7,297,035</u>	<u>6,683,009</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 14,095,904</u>	<u>\$ 14,002,694</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2022 Total</u>	<u>2021 Total</u>
REVENUES AND OTHER SUPPORT				
Grants and contracts	\$ 32,657,364	\$ 361,664	\$ 33,019,028	\$ 16,711,410
Program funding	1,178,528	-	1,178,528	1,177,937
Utility programs	1,862,325	-	1,862,325	2,659,293
In-kind contributions	228,341	-	228,341	364,580
Contributions	140,578	-	140,578	462,340
Fundraising	8,616	-	8,616	1,802
Rental income	797,436	-	797,436	684,189
Interest income	484	-	484	868
Gain (loss) on disposal of property	8,874	-	8,874	(27,268)
Other revenue	4,769	-	4,769	13,364
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues and other support	36,887,335	361,664	37,248,999	24,048,495
NET ASSETS RELEASED FROM RESTRICTIONS	<u>585,351</u>	<u>(585,351)</u>	<u>-</u>	<u>-</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues, other support, and net assets released from restrictions	<u>37,472,686</u>	<u>(223,687)</u>	<u>37,248,999</u>	<u>24,048,495</u>
FUNCTIONAL EXPENSES				
Program Services:				
Agency Fund	1,453,842	-	1,453,842	1,017,860
Head Start	2,792,837	-	2,792,837	2,856,419
Guardianship	658,956	-	658,956	760,053
Transportation	892,112	-	892,112	870,078
Volunteer	62,053	-	62,053	96,817
Workforce Development	-	-	-	40,175
Carroll County Dental Support Center	673,708	-	673,708	669,641
Homeless	17,630,850	-	17,630,850	4,760,909
Energy and Community Development	9,978,945	-	9,978,945	8,541,527
Elder	1,095,578	-	1,095,578	1,192,453
Housing Services	248,736	-	248,736	192,010
	<hr/>	<hr/>	<hr/>	<hr/>
Total program services	35,487,617	-	35,487,617	21,354,301
Supporting Activities:				
General and administrative	1,146,090	-	1,146,090	1,172,888
Fundraising	1,266	-	1,266	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total supporting activities	1,147,356	-	1,147,356	1,172,888
	<hr/>	<hr/>	<hr/>	<hr/>
Total functional expenses	36,634,973	-	36,634,973	22,527,289
CHANGE IN NET ASSETS	837,713	(223,687)	614,026	1,521,206
NET ASSETS, BEGINNING OF YEAR	<u>6,199,624</u>	<u>483,385</u>	<u>6,683,009</u>	<u>5,161,803</u>
	<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS, END OF YEAR	<u>\$ 7,037,337</u>	<u>\$ 259,698</u>	<u>\$ 7,297,035</u>	<u>\$ 6,683,009</u>

See Notes to Consolidated Financial Statements

IN-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

	Agency Fund	Food Bank	Grant/Contractible	Intercommunities	Volunteer	Carroll County Donor	Monetized	Energy and Community Development	Other	Housing Services	Total	General and Administrative	Capitalization	Total
Direct Expenses														
Payroll	\$ 491,447	\$ 1,891,862	\$ 480,242	\$ 447,818	\$ 42,414	\$ 272,000	\$ 851,540	\$ 1,412,254	\$ 490,820	\$ 73,465	\$ 5,975,992	\$ 361,978	\$ -	\$ 8,597,579
Payroll taxes and benefits	112,083	473,088	100,478	78,894	8,853	50,332	161,250	252,787	88,647	-	1,288,823	133,158	-	1,531,781
Assistance to clients	-	-	-	83,597	-	-	16,484,024	2,043,328	-	-	23,828,957	-	-	23,828,957
Consumable supplies	8,143	167,305	6,474	7,798	445	37,788	28,753	573,645	328,846	727	1,168,633	20,325	-	1,181,157
Space costs and rentals	4,434	188,443	44,378	18,838	5,481	542	74,788	217,812	38,422	-	815,131	112,318	-	727,449
Depreciation expense	182,891	58,198	800	800,348	-	42,400	15,450	80,367	8,433	67,389	518,334	-	-	518,334
In-kind expenses	117,498	-	-	-	-	-	53,884	-	37,190	-	228,341	-	-	228,341
Conventions and conferences	84,318	2,122	5,833	13,178	-	187,993	283	46	17,888	-	331,481	35,842	-	367,323
Utilities	191,020	23,084	21,922	16,187	1,587	13,087	43,280	44,724	28,123	28,303	412,894	4,851	-	417,645
Travel and meetings	8,147	38,484	8,872	27,881	-	4,329	21,471	17,291	11,283	829	154,209	8,894	-	180,323
Other direct program costs	67,840	52,208	(3,368)	3,899	2,598	971	843	28,603	5,763	108,265	257,115	63,834	1,288	322,215
Facilities and administrative	81	284	8,828	822	73	8,488	6,867	34,911	4,378	2,818	78,863	144,494	-	215,198
Building and grounds maintenance	133,694	84,870	-	2,111	-	1,988	18,383	134	3,817	8,737	217,497	442	-	227,838
Interest expense	84,838	88	1,831	88	-	-	102	388	11	-	86,509	62	-	86,571
Vehicle expense	3,337	-	-	89,872	-	-	-	93,610	-	-	189,029	-	-	189,029
Insurance	48,487	6,338	578	2,827	488	1,341	8,873	4,818	-	3,238	77,181	34,894	-	112,085
Maintenance of equipment and rental	8,881	33,327	8,441	6,488	-	12,783	18,121	87,777	8,332	4,881	182,471	7,383	-	199,854
Fiscal fees	13,328	-	22	188	-	1,282	51	6,988	3,487	125	23,864	272	-	23,864
Total Direct Expenses	1,431,843	2,792,837	638,936	692,112	62,853	673,708	17,430,830	9,878,943	1,095,378	248,738	25,487,817	1,148,998	1,288	26,636,873
Indirect Expenses														
Indirect expenses	784,973	273,223	78,128	75,378	6,192	88,981	149,382	299,913	109,878	-	1,148,922	11,148,922	-	-
Total Direct & Indirect Expenses	\$ 1,386,784	\$ 2,099,952	\$ 717,064	\$ 767,490	\$ 69,045	\$ 742,709	\$ 17,580,212	\$ 10,178,856	\$ 1,205,256	\$ 248,738	\$ 26,636,739	\$ 1,160,146	\$ 1,288	\$ 26,636,772

See Notes to Consolidated Financial Statements

TRINITY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED APRIL 30, 1973

	Agency/Case	Food Bank	Development	Immigration	Education	Workshop Development	Carroll County Office	Support Office	Office/211	Energy and Community Development	Other	Special Projects	Total	General and Administrative	Construction	Total
Direct Expenses																
Payroll	\$ 730,822	\$ 1,880,871	\$ 514,354	\$ 477,482	\$ 53,155	\$ 44,340	\$ 258,217	\$ 111,308	\$ 488,438	\$ 1,338,878	\$ 561,838	\$ 34,884	\$ 8,871,378	\$ 857,858		\$ 9,481,235
Payroll taxes and benefits	114,884	458,884	141,578	88,532	14,348	1,288	57,825	29,382	134,388	388,888	178,147	-	1,848,453	171,815		1,721,268
Accruals to clients	31,488	-	-	73,822	-	88,838	-	73,851	3,888,734	5,883,828	882	-	9,884,883	-		9,884,883
Construction supplies	18,888	234,233	8,888	12,788	8,317	13	48,888	3,472	13,888	488,882	288,851	1,778	1,188,378	13,447		1,113,813
Office costs and rentals	4,878	193,487	42,878	13,743	4,884	8,888	485	1,348	28,218	148,488	63,882	-	488,878	82,887		588,865
Depreciation expense	488,488	18,844	-	82,821	-	-	48,214	11,884	2,438	38,832	3,733	87,388	448,384	1,151		648,415
Interest expended	-	173,888	-	78,883	-	-	-	88,884	48,887	-	72,828	-	384,381	-		384,381
Community unit participation	-	8,837	1,378	-	-	-	781,853	-	-	-	88,318	-	718,782	88,424		738,138
Utilities	178,771	28,781	78,811	14,348	1,328	1,173	12,782	18,178	28,888	43,414	28,844	23,837	348,838	4,838		353,676
Travel and meetings	1,388	58,843	3,878	22,748	182	113	1,378	887	17,188	23,188	8,783	-	138,888	2,468		138,133
Other direct program costs	(18,188)	17,881	1,848	78,788	2,448	-	1,348	5,172	78,888	58,887	21,832	37,748	188,873	13,827		188,858
Food and administrative	1,721	1,888	18,188	882	1,847	-	1,837	1,773	3,488	23,888	4,878	2,388	68,444	134,828		783,873
Building and grounds maintenance	87,873	21,887	188	1,887	72	-	4,818	2,441	8,781	88,887	3,888	11,141	242,344	-		242,344
Travel expense	88,871	18	488	-	-	-	38,248	18	3	728	3	-	137,418	(188)		137,132
Utility expense	2,158	-	-	73,843	-	-	-	-	-	88,888	-	-	188,738	-		188,738
Insurance	48,888	7,878	888	2,788	-	-	1,134	2,885	2,714	8,491	-	3,751	77,328	31,882		188,878
Maintenance of equipment and rental	(58,873)	14,882	8,817	8,888	13,173	-	(13,131)	83	2,528	34,134	12,438	18,827	78,314	28,251		88,888
Food fees	(18,213)	-	-	-	-	-	1,748	-	1,828	-	3,212	-	172,378	-		(11,873)
Total Direct Expenses	1,817,888	3,858,418	788,883	878,878	88,817	48,118	888,841	358,338	4,788,888	8,541,137	1,182,453	182,448	21,354,381	1,172,888		22,527,269
Indirect Expenses																
Interest costs	188,881	78,388	83,888	78,184	8,823	7,881	73,728	21,887	18,887	78,483	178,217	-	1,172,888	(1,172,888)		-
Total Direct & Indirect Expenses	2,006,769	3,936,806	872,771	957,062	97,640	56,000	962,569	379,225	4,807,665	8,619,620	1,360,670	182,448	22,527,269			22,527,269

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 614,026	\$ 1,521,206
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	520,221	450,040
Loss (gain) on disposal of property	(8,874)	27,288
Decrease (increase) in assets:		
Accounts receivable	(190,025)	(294,397)
Pledges receivable	47,227	90,594
Inventories	(6,774)	49,445
Prepaid expenses	(85,217)	24,288
Increase (decrease) in liabilities:		
Accounts payable	258,170	(176,124)
Accrued compensated absences	(5,565)	(9,872)
Accrued salaries	(301,728)	334,378
Accrued expenses	(149,180)	129,291
Refundable advances	122,068	142,677
Other liabilities	<u>(315,239)</u>	<u>549,663</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>499,110</u>	<u>2,838,475</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of property	8,874	25,000
Purchases of property and equipment	<u>(158,013)</u>	<u>(780,217)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(149,139)</u>	<u>(755,217)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment on long-term debt	(129,342)	(523,740)
Repayment on capital lease obligations	<u>-</u>	<u>(3,554)</u>
NET CASH USED IN FINANCING ACTIVITIES	<u>(129,342)</u>	<u>(527,294)</u>
NET INCREASE IN CASH AND RESTRICTED CASH	220,629	1,555,964
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	<u>4,994,693</u>	<u>3,438,729</u>
CASH AND RESTRICTED CASH, END OF YEAR	<u>\$ 5,215,322</u>	<u>\$ 4,994,693</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	<u>\$ 95,593</u>	<u>\$ 136,425</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Principles of Consolidation

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

Nature of activities

The Organization's programs consist of the following:

Agency

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

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

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

Head Start

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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

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

Guardianship

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

Transportation

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

Volunteer

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

Workforce Development

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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

Carroll County Dental

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

Support Center

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

Homeless

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

Energy Assistance and Outreach

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

Low-Income Weatherization

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

Elder

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

Housing Services

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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

Method of accounting

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

Basis of presentation

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

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

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

Contributions

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

Accounts Receivable

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

Property and Depreciation

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

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

Estimated useful lives are as follows:

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

Client Rents and HUD Rent Subsidy

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

Refundable Advances

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

Nonprofit tax status

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

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

Retirement plan

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

Donated services and goods

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

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

Donated property and equipment

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

Promises to Give

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

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

Use of estimates

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

Fair Value of Financial Instruments

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

Functional allocation of expenses

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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

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

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

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

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

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

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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

Advertising policy

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

Debt Issuance Costs

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

Revenue Recognition Policy

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

Other Matters

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

New Accounting Pronouncement

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

NOTE 2. LIQUIDITY AND AVAILABILITY

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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

NOTE 3. CASH AND CASH EQUIVALENTS

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

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

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

Cash Restrictions

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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

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

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

NOTE 4. INVENTORY

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

NOTE 5. PROPERTY

Property consists of the following at June 30, 2022:

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

Property consists of the following at June 30, 2021:

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

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

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

NOTE 6. ACCRUED COMPENSATED ABSENCES

For the years ending June 30, 2022 and 2021, employees of the Organization were eligible to accrue vacation for a maximum of 160 hours. At June 30, 2022 and 2021, the Organization had accrued a liability for future annual leave time that its employees had earned and vested in the amount of \$228,342 and \$233,907, respectively.

NOTE 7. LONG TERM DEBT

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

	<u>2022</u>	<u>2021</u>
Note payable with a bank requiring 120 monthly installments of \$2,936, including interest at 4% per annum. Secured by first mortgages on two commercial properties. Final installment due April 2031.	261,160	285,268
Bond payable with a bank requiring monthly installments of \$14,485, including interest of 2.75% plus the bank's internal cost of funds multiplied by 67% with an indicative rate of 3.28%. Secured by first commercial real estate mortgage on various properties and assignments of rents at various properties. Final installment due August 2040.	2,377,169	2,467,774
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	4,586,475	4,716,704
Unamortized debt issuance costs	<u>(9,157)</u>	<u>(10,044)</u>
Total long term debt	4,577,318	4,706,660
Less current portion due within one year	<u>(134,452)</u>	<u>(129,155)</u>
	<u>\$ 4,442,866</u>	<u>\$ 4,577,505</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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

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

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

NOTE 9. DEMAND NOTE PAYABLE

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

NOTE 10. OPERATING LEASES

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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

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

NOTE 11. IN-KIND CONTRIBUTIONS

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

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

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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

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

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

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

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

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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

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

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

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

NOTE 12. CONCENTRATION OF RISK

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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

NOTE 13. NET ASSETS WITH DONOR RESTRICTIONS

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

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

NOTE 14. COMMITMENTS AND CONTINGENCIES

Grant Compliance

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

Environmental Contingencies

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

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

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

Loss Contingencies

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

NOTE 15. REPLACEMENT RESERVE AND RESIDUAL RECEIPTS ACCOUNTS

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

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

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

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

NOTE 16. RECLASSIFICATION

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

NOTE 17. SUBSEQUENT EVENTS

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

TRICOUNTY COMMUNITY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED APRIL 30, 1977

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALM	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Health and Human Services				
HEAD START CLUSTER				
Head Start	\$3,600		01CH011836-01-00	\$ 1,409,171
Head Start	\$3,600		01CH011836-02-00	1,173,130
CRSSA-Head Start	\$3,600		01HE001251-01-01	14,087
ARPA-Head Start	\$3,600		01HE001251-01-01	102,741
			CLUSTER TOTAL	2,781,198
Low-income Home Energy Assistance	\$3,568	State of New Hampshire Office of Energy and Planning	G-7181H4UEA	1,440,823
Low-income Home Energy Assistance	\$3,568	State of New Hampshire Office of Energy and Planning	S2BQAR77	5,080,465
CV-Low-income Home Energy Assistance	\$3,568	State of New Hampshire Office of Energy and Planning	2001H4E5CJ	409,927
Low-income Home Energy Assistance	\$3,568	State of New Hampshire Office of Energy and Planning	G-2001H4UEA	183,625
ARPA-Low-income Home Energy Assistance	\$3,568	State of New Hampshire Office of Energy and Planning	G-2001H4UEA	468,390
			TOTAL	8,199,000
AGING CLUSTER				
Special Programs for the Aging - Title C, Part B - Grants for Supportive Services and Senior Centers (SEAS)	\$3,044	State of New Hampshire Office of Energy and Planning	18AABH73SS	6,218
Special Programs for the Aging - Title C, Part B - Grants for Supportive Services and Senior Centers (Sr. Wheat)	\$3,044	State of New Hampshire Department of Health and Human Services	512-500352	91,029
			TOTAL	97,227
Special Programs for the Aging - Title B, Part C - Nutrition Services (Congregate & HD Meals)	\$3,045	State of New Hampshire Department of Health and Human Services	541-500388	784,480
Special Programs for the Aging - Title B, Part C - HDCS	\$3,045	State of New Hampshire Department of Health and Human Services		58,790
CV-Special Programs for the Aging-Title B, Part C - Nutrition Services (Congregate & HD Meals)	\$3,045	State of New Hampshire Department of Health and Human Services		15,612
			TOTAL	358,842
Nutrition Services Incentive Program (NSIP)	\$3,053	State of New Hampshire Department of Health and Human Services	NONE	89,214
			CLUSTER TOTAL	544,793
Community Services Block Grant	\$3,569	State of New Hampshire Department of Health and Human Services	102-500731	707,458
CV - Community Services Block Grant	\$3,569	State of New Hampshire Department of Health and Human Services	102-500731	707,458
			TOTAL	707,458
Temporary Assistance for Needy Families (TANF)	\$3,558	State of New Hampshire Department of Health and Human Services	1802BH7AHF	24,800
Activities to Support STATE Health Department Response to Public Health or HealthCare Crisis	\$3,381	State of New Hampshire Department of Health and Human Services	HE05OT000031	21,162
Social Services Block Grant (Title XX MR)	\$3,667	State of New Hampshire Department of Health and Human Services	543-400387	106,637
Social Services Block Grant (Title XX HD)	\$3,667	State of New Hampshire Department of Health and Human Services	544-500388	85,043
Social Services Block Grant (Guardianship)	\$3,667	State of New Hampshire Department of Health and Human Services	102-500731	13,742
			TOTAL	205,422
Provider Relief Fund	\$3,438			75,211
Projects for Assistance in Transition from Homelessness	\$3,150	State of New Hampshire Office of Human Services, Bureau of Homeless	05-85-42-422010-7826	52,372
Total U.S. Department of Health and Human Services				\$ 12,580,867

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

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
<u>U.S. Department of Energy</u> Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Service	EE0007833	\$ 302,299
Total U.S. Department of Energy				\$ 302,299
<u>U.S. Corporation for National and Community Service</u> Retired and Senior Volunteer Program	84.002		18SRAN001	\$ 87,706
Total U.S. Corporation for National and Community Service				\$ 87,706
<u>U.S. Department of Agriculture</u> Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education	NONE	\$ 135,249
FOOD DISTRIBUTION CLUSTER Emergency Food Assistance Program	10.569	BMACAP	CLUSTER TOTAL	17,269
Total U.S. Department of Agriculture				\$ 152,518
<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-X046	\$ 383,553
TRANSIT SERVICES PROGRAMS CLUSTER Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of New Hampshire Department of Transportation	NH-65-X008	145,500
Total U.S. Department of Transportation			CLUSTER TOTAL	145,500
				\$ 529,113
<u>U.S. Department of Housing and Urban Development</u> 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	102-500731 63-2021-007-08-EMERG-13 TOTAL	\$ 10,943 467,492 478,035
Continuum of Care Program (HOOP) Continuum of Care Program (HOOP) Continuum of Care Program (HOOP)	14.267 14.267 14.267	State of New Hampshire Department of Health and Human Services State of New Hampshire Department of Health and Human Services State of New Hampshire Department of Health and Human Services	NH02201001811 63-2018-004-01-COOP-04 NH012017002100 TOTAL	32,704 130,258 42,722 205,684
Total U.S. Department of Housing and Urban Development				\$ 683,718

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

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of the Treasury				
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Shelter Program		39,936
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Housing Stabilization Fund		252
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Healthcare System Relief		10,000
			TOTAL	<u>50,188</u>
Emergency Rental Assistance Program	21.023	NH Housing Finance Authority		<u>16,764,188</u>
Total U.S. Department of the Treasury				<u>\$ 16,834,306</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 31,180,800</u>

NOTE A - BASIS OF PRESENTATION

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C - INDIRECT RATE

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

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

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

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

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

*Leone McDonnell & Roberts
Professional Association*

North Conway, New Hampshire
November 15, 2022

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

*Leone McDonnell & Roberts
Professional Association*

North Conway, New Hampshire
November 15, 2022

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

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

1. The auditors' report expresses an unmodified opinion on the financial statements of Tri-County Community Action Program, Inc.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Tri-County Community Action Program, Inc. which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs during the audit are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance*.
5. The auditors' report on compliance for the major federal award programs for Tri-County Community Action Program, Inc. expresses an unmodified opinion on all major programs.
6. No audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in this Schedule.
7. The programs tested as major programs included:

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

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

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

8. The threshold for distinguishing Type A and B programs was \$934,818.
9. Tri-County Community Action Program, Inc. was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None



TRI-COUNTY COMMUNITY ACTION

Serving Coös, Carroll & Grafton Counties since 1965

Helping People. Changing Lives.

Board of Directors

FY2024

Coos County

Board Chair

Sandy Alonzo

Business

Brian Hoffman

Business

Fay Pierce

Low Income

Brian Bresnahan

Low Income

Carroll County

Charles Monaghan

Business

Melissa Mullen

Business

Grafton County

Linda Massimilla

Elected Official

Ruth Heintz

Business Attorney

Jared Sullivan
Elected Official

Treasurer

George Sykes

Elected Official

Tri-County Community Action Program, Inc.
Fuel Assistance Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Jeanne Robillard	Chief Executive Officer	\$132,000	0%	
Randall Pilotte	Chief Financial Officer	\$90,000	0%	
Brenda Gagne	Chief Program Officer	\$77,080	0%	
Joshua Poisson	Program Director	\$50,000	50%	\$25,000

Jeanne L. Robillard

CORE STRENGTHS

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

PROFESSIONAL EXPERIENCE

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

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

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

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

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

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

**Connector/Title I Teacher: Northern Family Institute-Jefferson Shelter
Jefferson, New Hampshire 1990-1999**

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

**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

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
Payroll
Budgeting

Accounts Payables
Bank Reconciliations
Cash Flow Management

Inventory
Accounts Receivables
Audits

Fixed Assets
Sales/Use Tax
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 CAPs divisions.
- Hire, train, direct and evaluate employee performance within the department; recommend promotions and salary adjustments.
- Provides supervision and direction for the Facilities Management Team, ensuring that all mortgages, leases and covenants are maintained for Tri-County CAP's facilities. Creation of five-year capital plan.
- Reviews cash flows for each division, monitor cash management practices, and monitor investments associated with each property.
- Prepared five-year debt reduction plan.

Fiscal Director/Interim CFO (2016 – 2017)

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

Accounting Manager (2015-2016)

Sr. Accountant (2013-2014)

RANDALL PILOTTE RESUME:

KENT NUTRITION GROUP, INC. (f/k/a Blue Seal Foods, 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

Nathan H. Mills

PROFESSIONAL SUMMARY and SKILLS

Operations Manager with experience and oversight of Financial, Quality Assurance and Operations components for non-profit organizations and small businesses. Professional, flexible with proven analytical skills. Demonstrated record of effective problem solving, sound business judgement and customer service.

- ✓ Business Development Planning & Budgeting
- ✓ Sage/MDP Fund Accounting, GAAP & ROMA Asset Management
- ✓ Extensive daily use of Microsoft Excel
- Contract Negotiation, Administration & Compliance
- ✓ Staff and Sub-contractor Management
- ✓ Client & Vendor Relations
- ✓ Volunteer Relations
- ✓ Certificate, LEAN Six Sigma Green Belt, USM 2016
- ✓ Certificate, Project Management, USM 2014

PROFESSIONAL EXPERIENCE

Division Operations Manager

Since April 2019

Tri-County Community Action Program, Berlin, New Hampshire

Operational, Administrative and Fiscal oversight for Government and Utility funded programs that provide home efficiency, insulation and heating system upgrades to income eligible households in Carroll, Coos and Grafton Counties, New Hampshire.

- Operational oversight of Utility MEA and KPWES, and Federal DOE and DHHS low income Weatherization, Heat System repair and replacement programs.
- Oversight of all aspects of Program Operations and Project Management including; program budget development and authorization of expenditures according to contracted budget agreements, client eligibility and program compliance, hiring training, supervising and evaluating department staff.

Inside Production Manager

TC Harford Basement Systems, Wells, ME

2018

Inside Production Manager responsible for managing scheduling and close out of dry basement systems installs.

- Liaison with homeowner throughout scheduling, install and closeout processes. Liaison with sales team and Outside Production Manager to ensure proposal, installation and material costs met client expectations, company standards and warranty requirements for dry basement systems.

Project Manager

PATCO Construction, Sanford, ME

2016 - 2018

Project Manager responsible for managing residential home construction process throughout the planning, scheduling, material procurement and construction processes.

- Liaison to homeowner throughout entire construction process from contract signing to closing. Weekly telephone update and change order estimates and management. Maintain master schedule on Builder Trend project management software. Schedule sub-contractors, inspect work to project spec., issue rework and approve invoices for payment. Job cost oversight, materials ordering and inventory management.

Director, Housing and Energy Services

The Opportunity Alliance, South Portland, ME

2009 - 2016

Gerald F. Milliken, Jr.

Executive Summary:

Enthusiastic, dedicated and hardworking professional, offering over 20 years of broad-based experience in Project Direction, policy and procedural development, training & development, budget administration and business operations within fast-paced environment.

Experience:

Tri-County Community Action Program, Inc.
Department Head: Weatherization & Facilities Operations

Berlin, NH
7-1-2020 to present

Design and Operational guidance of Weatherization Programs and the Agencies Facilities Department. Observe, analyze, and offer suggestions on current operations. Establishing professional relationships with clients, staff, and other stakeholders. Maintaining relationships with clients and finding creative ways to expand the programs effectiveness.

Tri-County Community Action Program, Inc.
Program Manager/ Director: Weatherization & Employment Programs

Berlin, NH
4-1-13 to 6-31-2020

Provide leadership and oversight to program's operations, budgets and reporting; -
Coordinate and integrate programs' activities.
Hire, supervise and manage staff, including in-house and itinerant employees.
Prepare grants and proposals.
Develop, prepare and implement program budgets, narratives.
Review and reconcile program financial reports for reimbursement.
Interact with program monitors, outside auditors, Federal agency auditors and others in review of program activities, compliance and financial accountability.
Develop new programs and funding streams as appropriate.

Tri-County Community Action Program, Inc.
Crew Chief/ State Certified Energy Auditor Berlin, NH 5-1-05 to 4-1-15

Northern Express Eatery, Inc. North Conway, NH
President / General Manager 11-1-2002 to 6-15-2005
Estimated food and beverage costs, requisitioning and purchasing supplies
Assisted subordinates in identifying and resolving problems.
Conferred with food preparation and other personnel to plan menus and related activities.
Directed hiring and assignment of personnel.
Investigated and resolved food quality and service complaints.
Maintained all records and produced reports.
Executed daily operations of restaurant management.

Mattabi-Reynolds Electric an IES, Inc. Company Phoenix, AZ
Project Manager 6-15-2000 to 10-30-2002
Applied knowledge of the construction trade in the daily operation of duties.
Reviewed project proposals to determine time frame, funding limitations, procedures for Accomplishing project, staffing requirements and allotment of available resources to various phases of projects.

ISO Enterprises, Inc. Lake Havasu City, AZ
President / General Manager 8-1-1994 to 6-15-2000
Purchased ARTISAN ELECTRIC, INC. and changed the name.
Contracted to perform specified construction work across the state of Arizona in accordance with architect's plans, blueprints, codes and other specifications.
Estimated costs of materials, labor and use of equipment required to fulfill provisions of contract and prepared bids.
Conferred with clients to negotiate terms of contract.
Assisted subordinates in identifying and resolving problems.
Demonstrated effective presentation skills.

Education:

NHTI
Associates Degree in Electronic Technology
Theory

Concord
1985

LRCC
Electrical Systems Installation & Maintenance,
Required for Journeymen electrical testing and State
Licenses.

Laconia
1988

Additional Training:

8 CUE training course for Grant writing for non- profits. To enhance my position on the board of at Children Unlimited, Inc.
Successfully completed GE's prestigious "SIX SIGMA" management course in 2001
While Employed with
Hatfield-Reynolds Electric an IES, Inc. Company Phoenix, AZ.
Successfully completed training courses and seminars for, lead safe work practices,
asbestos awareness, OSHA 30, CPR, electrical code updates.
Successfully completed Business management classes in AZ
During the 1995-2001.
Successfully completed training and testing to be a NH State certified Energy Auditor
in 2008.

Community:

Board member Children Unlimited, Inc., Conway NH "Non- Profit"
Board member Berlin Revitalization Committee, Berlin NH "Non- Profit"
Past member of the advisory board and co-designer for the Myotonic Dystrophy
Foundations first website.
Previous owner and webmaster for the Myotonic Dystrophy information website.

License:

Held an Electrical Journeyman license NH
Held an Electrical Contractor License AZ

References: Available upon request.

Business, Fiscal, Operational and Compliance responsibility for federally funded programs that provide home energy and emergency assistance, HQS home repair, and home efficiency and insulation upgrades to income eligible households in Cumberland and York County, Maine.

- Contract, Operational and Fiscal oversight of Federal DOE and DHHS low income Weatherization, Central Heat Improvement and Efficiency Maine Energy Conservation Programs.
- Oversee all sub-grantee contractual responsibilities of client intake, certification and benefit determination, program integrity and compliance for Federal DHHS LIHEAP Grant, providing home heating benefits to approximately 3,500 low-income Cumberland County households annually.
- Oversee all aspects of Program and Project Management including: client eligibility and program compliance of NMFLS Licensed Agency Lending for HUD, MSHA, Maine DECD and Cumberland County Community Development. Program funding supported home repair, home renovation and energy efficiency upgrades of very low to moderate income households in Cumberland and York County.

Business Manager
SmartCatalog, Portland, ME

2006 - 2009

Managed all business activity for national cataloger providing Office of the Registrar course catalog and other legally binding documents to colleges and universities in the United States and Canada.

Accounting Associate
Southern Maine Agency on Aging, Scarborough, ME

2004 - 2006

Responsible for business office functions of AP/AR and Payroll for non-profit agency. In this position, I was accounting liaison for a variety of programs among others, and was responsible for accurate payroll processing for departments that operated 24/7/365.

Retail Catalog and Advertising Photographer
Howell-Ltd., Portland, ME

1998 - 2004

Managing studio photographer for New England's first digital commercial photography studio responsible for project management, process workflow, and capacity and demand management.

EDUCATION

Bachelor of Arts, Geography
University of Maine, Farmington, 1983

Continuing Studies, Business, Accounting, Project Management and Human Resources
University of Southern Maine, ongoing

COMMUNITY SERVICE

Biddeford School Committee, Vice Chairman

- Co-Chairman, Curriculum Committee; Finance Committee; Personnel Committee; Chief Negotiator (Collective Bargaining) Elected to consecutive 2 year terms in 2006 and 2008. Served during period that school system undertook a \$30 million dollar renovation of Biddeford High School.

Central America Volunteer work
Heredia, Costa Rica & San Bernardino Guatemala

- Travel to Costa Rica in 2005 & Guatemala in 2008 with a volunteer team to build a timber frame vocational center and water filtration system.

References available upon request

DENNIS DOWNS

PROFESSIONAL SUMMARY

Skilled Energy Auditor with experience in the Energy Conservation industry. Familiar with a House as a System. Experienced in Blower Door Testing.

- Self-motivated
- Strong verbal communication
- Mechanically Inclined
- Accustomed to working in all weather conditions
- Eager to learn new skills

SKILLS

- Goal oriented fast learner
- Make safety a priority
- Committed to making the client happy
- Have knowledge of hand and power tools

WORK HISTORY

Production Supervisor, 04/1994 to Current

Tri County CAP - 30 Exchange St Berlin NH 03570

- Supervise multiple weatherization teams doing single family and multi-family installations.
- Oversee maintenance and management of warehouse, including keeping inventory and ordering of materials.
- Perform energy audits to determine the most cost effective energy improvements.
- Obtained documents, clearances, certificates and approvals from local, state, and federal agencies.
- Production management of crews to meet deadlines and budget objectives.
- Working directly with client to achieve a more energy efficient home.

Packer/Inspector, 09/1993 to 04/1994

JenFoot America Inc - Littleton Industrial Park Littleton NH 03561

- Managed a line of three to four workers.
- Inspected rubber boots for imperfections.

Laborer, 07/1993 to 09/1993

LA Environmental - Louseville Kentucky

- Helped remove sludge from the pollution control lagoons at Simpson Paper Co in Gilman VT.

Apprentice Electrician, 10/1992 to 02/1993

Royal Electric - Woodsville NH

- Work under multiple master electricians wiring the new Lisbon School.

EDUCATION

Associate of Applied Science: Electrical Construction, 1992

NH Vocational Technical College - Prescott Hill, Lacomia, NH 03246

CERTIFICATIONS

- BPI Quality Control Inspector
- Lead Safe Removator
- OSHA 30

- BPI Energy Auditor
- CPR/First Aid
- Valid Drivers License

JESSICA YOUNG

Professional Summary

Multi-talented Program Supervisor driven to optimize processes and improve productivity to maximize program successes. Extensive experience in management with a strong work ethic. Excelling and maintaining financial documentation and reporting to department heads. Polite with a professional approach to daily tasks. Ready to take each year of my Tri-County Community Action Program career to the next level as the Office/Program Supervisor for the Weatherization Department.

Work Experience

Office/Program Supervisor: Tri-County CAP, Berlin NH: April 2019-Current

In this position I am responsible for program and office functions of the Weatherization Department. My responsibilities include supervising, providing quality oversight, inquiring performance measurement, supply training, and/or coordination of training for the office staff. In coordination with the Division Director, my role is to record revenues and expenses to our fiscal department, invoice our funders for payment of services completed by our weatherization department. I provide guidance to our office staff on client intake with a priority scheduling focus. I do work collaboratively with the Production Supervisor ensuring the scheduling of energy audits is sufficient, I procure job supplies and materials for weatherization jobs, and give guidance to the coordination of heating system installations for both failing heating systems and emergency no-heat situations. I am here to provide supervision and leadership to office staff, presently including: the Weatherization Administrator and the Procurement, Inventory and Facilities Specialist.

Office Manager: Gorham Family Dentistry, Gorham NH: May 2011- May 2018

Supervised a total of 6 staff members. Managed IT problems and issues with research and technical support. Controlled computer issues by trouble-shooting issues in the network. Maintained computerized schedules for 3 doctors and 2 hygienists. Implemented a plan for each new student dentist from UNE every 3 months. Handled insurance claims, entered insurance payments, adjusted patients ledgers, and administered bills via mail. Answered multi-line telephone while checking patients in and out. Created treatment plans and discussed payment options with patients. Was responsible for staff and patient relations. Created marketing ideas for Facebook and newspapers. Trained staff on front end procedures. Enforced HIPAA guidelines by coordinating annual trainings for HIPAA compliance. Scheduled meetings for open enrollment and coordinated Aflac representation to assist with secondary options.

Customer Service Manager: Walmart, Gorham NH: October 2009-October 2008

Supervised staff members from several departments throughout the store. Trained new hires on front end procedures and effective time management. Scheduled cashiers and service desk associate to designated areas while maintaining the schedule throughout the day implementing reliefs for breaks, lunches, and end of shifts. Attended Share Holders meetings in reference to stock owned and new options coming up. Managed storewide associate register issues and/or customer relation questions. Collected surplus of cash in register tills to drop off to the accounting office. Designated associates during each shift to assist with reorganizing the stock on shelves for customer accessibility.

Skills

- Operational Leadership
- Reporting Requirements
- Proactive Mindset
- Persuasive Communication Style
- Document Management
- Team Oriented

Education

May 2011 - White Mountain Community College, Berlin NH

Associates Degree - Business Management/Medical Concentration

Samantha Roy

Qualifications

ACCURATE | EFFICIENT | DETAILED

Comprehensive knowledge of accounting principles, payroll, and tax laws. Extraordinary attention to detail with keen ability to prepare and analyze financial reports. Expertise in Word, Excel, QuickBooks software, and tax preparation software. Familiar with entering data, filing, servicing invoices, billing, and paying employees. Willingness to go above and beyond job description. Fast learner with proven ability to adapt to new technology, procedures, and office equipment.

Areas of Expertise

- | | | |
|-------------------------------|--------------------------|-----------------------|
| ✓ Accounts Payable/Receivable | ✓ Financial Reporting | ✓ Accounting Software |
| ✓ Receptionist | ✓ Month-End Closings | ✓ Excel Spreadsheets |
| ✓ Data Input | ✓ 10 Key by Touch | ✓ Microsoft Word |
| ✓ Bank Reconciliation | ✓ Tax Return Preparation | ✓ Power Point |

Professional Experience

WEATHERIZATION ADMINISTRATOR

TRI-COUNTY COMMUNITY ACTION PROGRAM Berlin, NH 03570 603-752-7001

Eleven months experience in clerical and coordination work. Duties include maintaining heating systems programs data collection, assisting with weatherization reporting, coordinating heat system work, paperwork, subcontractor contracts, receiving and processing client calls for all programs and funding, responding to client calls, referrals, and fuel requests, managing weatherization fleet, and performing basic office functions.

SERVICE ADVISOR

BERLIN CITY FORD Gorham, NH 03570 603-752-6644

Four years experience of clerical work and customer service. Daily duties included managing group of technicians and dispatching work as scheduled. Work included: answering phones, customer service, filing, copying invoices, typing, data entry, recording and tracking inventory, inputting new inventory, invoicing, promoting and selling service, managing technicians, and maintaining accounts payable and accounts receivable.

INSIDE SALES REPRESENTATIVE

PORTLAND GLASS Gorham, NH 03581 603-752-5507

Two years experience of clerical work as an Inside Sales Representative and operating of the store daily. Duties included: answering phones, customer service, filing, copying, invoicing, scheduling, quoting, typing, data entry, monthly inventory, receiving product, ordering product, receiving and coding bills, expense reports, making bank deposits, closure reports, contacting vendors, entering payroll, wage transactions, and monthly financial statements.

Volunteer Experience

VOLUNTEER TAX PREPARER

FAMILY RESOURCE CENTER Gorham, NH 03581 603-466-5190

Volunteered for the VITA Program. Accurately worked on and prepared Individual and Small Business Federal Income Tax returns. Assisted in the preparation of Vermont state tax returns, as well as Resident Alien's tax returns. Highly capable of preparing tax returns with social security income, retirement income, union statements, unemployment income, interest on bank accounts, and dividends from banks. Internal Revenue Service Certified Tax Preparer for 2010 & 2011 tax returns.

Education

WHITE MOUNTAINS COMMUNITY COLLEGE

Associate Degree: Accounting & Business Administration

Certificate: Entrepreneurship

Berlin, NH 03570

PHI THETA KAPPA

White Mountains Community College

President 2011-2012

Member Since 2010