



THE STATE OF NEW HAMPSHIRE  
DEPARTMENT OF TRANSPORTATION



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*William Cass, P.E.*  
*Commissioner*

*David Rodrigue, P.E.*  
*Assistant Commissioner*

Her Excellency, Governor Kelly A. Ayotte  
and the Honorable Council  
State House  
Concord, NH 03301

Bureau of Rail & Transit  
May 1, 2025

**REQUESTED ACTION**

Authorize the Department of Transportation to enter into an agreement with Tri-County Community Action Program, Inc. (Vendor 177195), Berlin, NH, for an amount not to exceed \$2,139,000 for transportation services for the period of July 1, 2025, through June 30, 2027, effective upon Governor and Council approval. **100% Federal Funds.**

Funds are anticipated to be available in Fiscal Years 2026 and 2027, upon the availability and continued appropriation of funds in the future operating budget(s), with the authority to adjust encumbrances between fiscal years within the price limitation through the Budget Office, if needed and justified:

	<u>FY 2026</u>	<u>FY 2027</u>
04-96-96-964010-2916		
Public Transportation		
072-500575 Grants to Non-Profits-Federal	\$1,069,500	\$1,069,500

**EXPLANATION**

This agreement includes funding from 2 Federal Transit Administration (FTA) programs: §5311 Rural Area Formula Program and §5310 Enhanced Mobility of Seniors and Individuals with Disabilities Program.

The Department’s proposed FY 2026 and 2027 operating budget includes funding from the Federal Transit Administration (FTA) §5311 Rural Area Formula Program (§5311) that provides funds for capital, planning, and operating assistance for public transportation in rural areas with populations of less than 50,000; these transportation services are open to the general public or segments of the general public defined by age, disability, or low income. Public transportation may include fixed route (with complementary paratransit service), deviated/flexible routes, and demand response modes of service. The funds are awarded for existing and new/expansion projects. Agencies apply for funding through a biannual solicitation in which all proposed projects are evaluated.

Additionally, the Department’s proposed FY 2026 and 2027 operating budget also includes funding from the FTA §5310 Enhanced Mobility of Seniors and Individuals with Disabilities Program (§5310) that provides funds for capital, contracted services, and mobility management for seniors and individuals with disabilities in New Hampshire. Funds for §5310 are allocated to the eight (8) Regional Coordinating Councils (RCCs) to support coordinated transportation services in each region using a census-based

distribution formula. Each individual RCC was responsible for conducting its own project solicitation, evaluation, and prioritization and then submitting one regional application for eligible §5310 RCC projects through an approved lead agency voted on by each RCC.

TCCAP is a private, non-profit organization providing FTA §5311 rural public transportation, including transportation for seniors and individuals with disabilities, in Coos and Grafton Counties as North Country Transit (NCT) and in Carroll County as Carroll County Transit (CCT).

TCCAP will act as the lead agency for Region 1 (Grafton-Coos RCC) and Region 2 (Carroll County RCC) to facilitate the provision of accessible demand response transportation services for seniors and individuals with disabilities within the regions and will support mobility management and strategic planning activities in cooperation with the Regional Coordination Councils. Both the Grafton-Coos RCC and the Carroll County RCC, respectively, designated TCCAP as their lead agency. As the lead agency, TCCAP is tasked with applying for FTA §5310 RCC funds on behalf of both Regions 1 and 2. As required by FTA, this project is identified in a locally developed coordinated public transit-human services transportation plan.

The Department has awarded the following funds for State Fiscal Year 2026-2027 biennium:

- §5311 Rural Area Formula Program funds (Project 68033E)
  - \$902,000Details relative to each transit systems evaluation and award are included in the attached §5311 summary sheet.
  
- §5310 Enhanced Mobility of Seniors & Individuals with Disabilities Program Funds
  - \$1,237,000
    - \$771,000 Region 1 Grafton-Coos Regional Coordination Council (Project 68034A), and;
    - \$466,000 Region 2 Carroll County Regional Coordination Council (Project 68034B)

Details relative to each Region's award are included in the attached §5310 summary sheet.

TCCAP, in conjunction with its regional partners as applicable, will provide the remaining required non-federal matching funds. If Federal funds become unavailable, general funds will not be requested to support this program.

The Agreement has been approved by the Attorney General as to form and execution and the Department will verify the necessary funds are available pending enactment of the FY 2026 and 2027 budget. Copies of the fully executed Agreement are on file at the Secretary of State's Office and the Department of Administrative Services, and subsequent to Governor and Council approval will be on file at the Department of Transportation.

Your approval of this resolution is respectfully requested.

Sincerely,



William J. Cass, P.E.  
Commissioner

Attachments

**SFY 2026-2027 FTA Section 5310 Regional Coordination Council Funds**

Federal Transit Administration (FTA) Section 5310 Enhanced Mobility of Seniors & Individuals with Disabilities funds are eligible to support the eight (8) Regional Coordination Councils (RCCs) for coordinated transportation services in their regions. The RCC's were established by the State Coordinating Council (SCC), which was developed as a central body to coordinate community transportation services statewide. FTA §5310 program funds are allocated by a census-based, formula distribution to each region for the following projects:

- **Contracted services/mobility management projects - 80% Federal / 20% match**
  - Contracted services – projects include purchase of transportation services from an entity (volunteer trips, hours of bus service, etc.)
  - Mobility management – projects include coordination efforts & activities, travel training, & operation of call centers.
  - Regional Mobility Managers – funding for Regional Mobility Managers (RMM)

FTA §5310 RCC funds were allocated by region according to a formula primarily based on regional populations of residents over 65 and those 64 or younger with disabilities to approved lead agencies to facilitate the provision of accessible demand response transportation services for seniors and individuals with disabilities within the regions and will support mobility management and strategic planning activities in cooperation with the Regional Coordination Councils. As required by FTA, each region and projects are identified in a locally developed coordinated public transit-human services transportation plan.

Region	Lead Agency (Contract with NHDOT)	Regional Partners Utilizing Funds	SFY 2026 Contract Amount	SFY 2027 Contract Amount	Two-Year 5310 Contract Totals
<b>Region 1</b> Grafton-Coos	Tri-County Community Action Program (TCCAP)	Grafton County Senior Citizens Council Transport Central TCCAP	\$385,500	\$385,500	\$771,000
<b>Region 2</b> Carroll		Carroll County Retired Senior Volunteer Program The Gibson Center for Senior Services TCCAP	\$233,000	\$233,000	\$466,000
<b>Region 3</b> Belknap-Merrimack	Community Action Programs Belknap - Merrimack Counties (CAPBMCI)	CAPBMCI, RTS CAPBMCI Volunteer Driver Program Taxi Voucher NH Association for the Blind – Future In Sight	\$506,800	\$506,800	\$1,013,600
<b>Region 4</b> Sullivan	Southwestern Community Services (SCS)	SCS	\$208,400	\$208,400	\$416,800
<b>Region 5</b> Monadnock Region	County of Cheshire	County of Cheshire, Home Healthcare, Hospice & Community Services, Community Volunteer Transportation Company, Monadnock Adult Care Center, Keene Senior Center	\$312,200	\$312,200	\$624,400
<b>Region 7</b> Nashua Region	Nashua Regional Planning Commission (NRPC)	Nashua Transit System, Souhegan Valley Transportation Collaborative	\$255,500	\$255,500	\$511,000
<b>Region 8</b> Southern NH / Manchester Region	Southern NH Planning Commission (SNHPC)	Manchester Transit Authority Easter Seals Catholic Charities SNHPC Rockingham Nutrition & Meals on Wheels	\$563,100	\$563,100	\$1,126,200
<b>Region 10</b> ACT NH Seacoast Region	Cooperative Alliance for Seacoast Transportation (COAST)	COAST Ready Rides Community Rides Community Action Partnership of Strafford County (CAPSC) Shuttle Rockingham Nutrition & Meals on Wheels	\$571,000	\$571,000	\$1,142,000
<b>Total</b>			<b>\$3,035,500</b>	<b>\$3,035,500</b>	<b>\$6,071,000</b>

## SFY 2026 - 2027 FTA Section 5311 (Rural) Public Transportation Project Funds

Federal Transit Administration (FTA) Section 5311 Rural Public Transportation Formula funds are eligible to support public transportation services in areas with populations of less than 50,000 (rural); these transportation services are open to the general public or segments of the general public defined by age, disability, or low income. Public transportation may include fixed route (with complementary paratransit service), deviated/flexible routes, and demand response modes of service. Eligible projects are limited to Operating Expenses, Administration, Capital Preventive Maintenance, and Capital ADA Expenses specifically for public transportation in New Hampshire's rural areas. The funds are allocated for existing and new/expansion projects. Agencies apply for funding through a biannual solicitation in which all proposed projects are evaluated.

- **Operating Expenses - 50% Federal / 50% match**
  - Net costs directly related to system operations such as fuel, oil, driver, dispatcher salaries, and fringe benefits.
- **Project Administration – 80% Federal / 20% match**
  - Costs related to project administrative expenses such as general administrative expenses, marketing, insurance premiums, office supplies, facilities and equipment rentals, standard overhead rates, drug, and alcohol testing.
- **Capital Preventive Maintenance (PM) – 80% Federal / 20% match.**
  - Costs related to all maintenance related to vehicles and non-vehicles including supplies, materials, labor, services, and associated costs to preserve/extend assets.
- **Capital Americans with Disabilities Act (ADA) Expenses - 80% Federal / 20% match.**
  - Costs related to complementary paratransit services to individuals with disabilities who cannot use the fixed-route services; a minimum of ¼ of a mile on either side of the fixed route.

The Department released a public notice on February 03, 2025, announcing the availability of §5311 funds. Applications for requested funding were due on March 13, 2025. The Department received applications from six (6) rural public transit agencies. (see table below)

An evaluation committee that consisted of the Public Transportation Administrator, Transit Grants Coordinator, and the Transportation Project Specialist, reviewed, evaluated, and scored §5311 applications by consensus based on the below criteria.

Note: Every application met the Department's criteria for inclusion in its SFY 2026 - 2027 public transit funding plan and will be awarded separate amounts for the aforementioned transit systems. The Evaluation criteria, scores, transit systems and respective awards are detailed in the tables below.

Evaluation Criteria		Weight
-	Confirmed that proposed service/projects is eligible for 5311 funding - cite Circular <u>C 9040.1H</u> reference if new project.	Y/N
-	Seniors and persons with disabilities have full access to the applicant's services.	Y/N
1	The proposed service is a continuation of existing services. (40% will be granted) OR New/Expanded projects only: The application details how the proposed service enhances an existing service or addresses an NHDOT policy goal (per <u>Statewide Strategic Transit Assessment (SSTA)</u> ).	40%
2	The applicant has the fiscal and technical capacity and adequate budget to operate its service and demonstrates successful experience in providing transportation services. This includes the applicant's compliance with relevant Federal and state regulations and having a history of compliance with regulations and reporting requirements. New applicants will need to demonstrate ability to comply with FTA requirements.	30%
3	The application demonstrates an effort to involve the private sector in the delivery of transportation services as well as involvement in and support for the project, financial and otherwise, on the part of citizens and local government. (Note: This includes providing evidence of public support for the project from municipal, regional, institutional and/or private sector partners and describing your efforts to leverage funds from these partners or other sources to support this project.)	20%
4	The application shows coordination with other transportation providers in the service area: public, nonprofit, and for-profit	10%
		100%

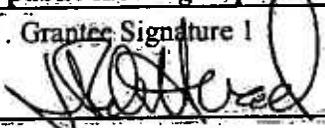
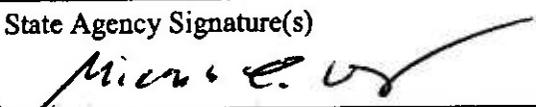
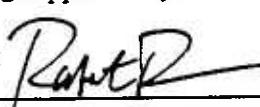
5311 Applicant	Transit System	Consensus Score	FY 2026 5311 Funds	FY 2027 5311 Funds	Two-Year 5311 Totals
Advance Transit (AT), Wilder, VT	Upper Connecticut River Valley & Grafton County, including Hanover & Lebanon	98%	\$3,670,000	\$3,670,000	\$7,340,000
Community Action Program Belknap-Merrimack County, Inc. (CAPBMCI), Concord, NH	Concord Area Transit	98%	\$980,000	\$980,000	\$1,960,000
Community Alliance for Seacoast Transportation (COAST)	COAST segments of Route 7 between Exeter & Stratham (rural as of 2020 Census)	96%	\$90,000	\$90,000	\$180,000
Southwestern Community Services (SCS)	Sullivan County Transportation	93%	\$485,000	\$485,000	\$970,000
Tri-County Community Action Program, Inc. (TCCAP), Berlin, NH	Carroll County Transit & North Country Transit	91%	\$451,000	\$451,000	\$902,000
VNA@HCS, Keene, NH	(Keene) City Express	91%	\$277,000	\$277,000	\$554,000
Totals			\$5,953,000	\$5,953,000	\$11,906,000

## GRANT AGREEMENT

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

### GENERAL PROVISIONS

**1. Identification and Definitions.**

1.1. State Agency Name NH Department of Transportation		1.2. State Agency Address PO Box 483 & Hazen Dr. Concord, NH 03302-0483	
1.3. Grantee Name Tri-County Community Action Program, Inc.		1.4. Grantee Address 30 Exchange Street, Berlin, NH 03570-1911	
1.5 Grantee Phone # 603-752-7001	1.6. Account Number 04-96-96-964010-2916-072-5 00575	1.7. Completion Date June 30, 2027	1.8. Grant Limitation \$2,139,000
1.9. Grant Officer for State Agency Frederick Butler, Public Transportation Administrator, Bureau of Rail & Transit		1.10. State Agency Telephone Number 603-271-2565	
If Grantee is a municipality or village district: <b>"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."</b>			
1.11. Grantee Signature 1 		1.12. Name & Title of Grantee Signor 1 Jeanne Robillard, Chief Executive Officer (CEO)	
Grantee Signature 2 N/A		Name & Title of Grantee Signor 2 N/A	
Grantee Signature 3 N/A		Name & Title of Grantee Signor 3 N/A	
1.13 State Agency Signature(s) 		1.14. Name & Title of State Agency Signor(s) Michelle Winters, Director of Aeronautics, Rail & Transit	
1.15 Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By:  Assistant Attorney General, On: May 19, 2025			
1.16. Approval by Governor and Council (if applicable) By: _____ On: _____			

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

3. **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.
4. **EFFECTIVE DATE: COMPLETION OF PROJECT.**
- 4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").
- 4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").
5. **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**
- 5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.
- 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.
- 5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.
- 5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.
- 5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.
6. **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.
7. **RECORDS and ACCOUNTS.**
- 7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.
- 7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions
8. **PERSONNEL.**
- 8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.
- 8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.
- 8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
9. **DATA: RETENTION OF DATA: ACCESS.**
- 9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations,
- computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.
- 9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.
- 9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.
- 9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.
- 9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.
10. **CONDITIONAL NATURE OR AGREEMENT.** Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.
11. **EVENT OF DEFAULT: REMEDIES.**
- 11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):
- 11.1.1 Failure to perform the Project satisfactorily or on schedule; or
- 11.1.2 Failure to submit any report required hereunder; or
- 11.1.3 Failure to maintain, or permit access to, the records required hereunder; or
- 11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.
- 11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
- 11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and
- 11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and
- 11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and
- 11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.
12. **TERMINATION.**
- 12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.
- 12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.
- 12.3. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.
- 12.4. **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

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

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.  
EXHIBITS TO AGREEMENT**

**EXHIBIT A          Special Provisions**

**EXHIBIT B          Scope of Services**

**EXHIBIT C          Budget**

**EXHIBIT D          Vehicle List**

**Certificate of Good Standing**

**Certificate of Corporate Vote**

**Certificate of Insurance**

**FTA Certifications and Assurances**

**FTA Master Agreement**

**DOL Special Warranty – Unified Protective Arrangement**

**2 CFR Part 200**

**FTA Section 5310**

**FTA Section 5311**

**Social Service Documents to Include:**

**501 (c)**

**Financial Report**

**Board of Directors**

**Key Personnel and Salaries**

**Resumes**

**TRI-COUNTY COMMUNITY ACTION PROGRAM  
EXHIBIT A  
SPECIAL PROVISIONS**

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

- 2.1. The Grantee may change services as described in Exhibit B, Scope of Services (hereinafter the "Services") only with the prior written agreement of the State and in accordance with applicable Federal Transit Administration (FTA) requirements.

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

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

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

- 5.6. As applicable based on Federal participation ratios, the amount paid by the State to the Grantee shall not exceed 50% of allowable operating costs less fare revenues plus 80% of allowable administrative and capital costs. Operating, administrative, and capital costs are identified in Exhibit C. The Grantee shall provide and document the availability of local funds sufficient to meet the project cost more than the Grant Price Limitation.
- 5.7. In the event that revenues exceed the total allowable costs, said revenues in excess of total allowable costs shall be placed in an interest-bearing account within 30 days of the Completion Date and made available to the State upon demand.
- 5.8. The Grantee shall submit a request for payment to the State on a form specified by the State on a monthly or quarterly basis, together with all information to support the request. Such requests for payment shall be properly completed and signed. Requests for payments must be for allowable costs only as defined in 2 CFR Part 200. No requests for advance payment will be accepted by the State.
- 5.9. Upon receipt of the request for payment, the State shall review the request to determine the allowability of costs. In connection with this review, the State may demand production of (and the Grantee shall produce) and inspect any documents and records described in Section 7.
- 5.10. Within 30 days of receipt of the request for payment and other documents and records required by the State, the State shall determine the allowability of costs and the amount due and owing to the Grantee and shall pay said amount, subject to other provisions of this Agreement.
- 5.11. Final Payment. The Grantee's provision of all reports required under this Agreement is a condition precedent to final payment.

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

- 6.1. The Grantee shall post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of the Federal Title VI non-discrimination requirements.
- 6.2. The Grantee shall state, in all solicitations or advertisements for employees, that all qualified applicants will receive consideration for employment without regard to race, color, age, creed, sex, or national origin.

- 6.3. The provisions of 2 CFR 200 shall apply to local administration of this agreement and any subgrantee under this agreement.

**A.5. Amend G-1 Section 12. "TERMINATION" by adding the following:**

- 12.5. The Termination Report must be approved by the State and the Federal Transit Administration (FTA) prior to final payment.
- 12.6. Completion of Services; Payment of Price. Excepting those obligations of the Grantee which, by the terms of this Agreement, do not expire on the Completion Date, upon the completion of the Services and upon payment of the Grant Price, this Agreement, and all obligations of the parties hereunder, shall cease and neither party shall have further recourse under the Agreement.

**A.6. Amend G-1 Section 9. "DATA; RETENTION OF DATA; ACCESS" by adding the following:**

- 9.6. The following restrictions apply to all subject data first produced in the performance of this Agreement:
  - 9.6.1 Except for its own internal use, the Grantee may not publish or reproduce such data in whole or in part, or in any manner or form, nor may the Grantee authorize others to do so, without the written consent of the State, until such time as the FTA may have either released or approved the release of such data to the public.
  - 9.6.2 As authorized by 2 CFR 200, the FTA reserves a royalty-free, non-exclusive and irrevocable license to reproduce, publish and otherwise use, and to authorize others to use, for Federal purposes, any work developed under a grant, cooperative agreement, sub-grant, or third party grant, irrespective of whether a copyright has been obtained; and any rights of copyright to which a recipient, sub-recipient, or third party contractor purchases ownership with Federal assistance.
- 9.7. It is the FTA's intent to increase the body of mass transportation knowledge. Therefore, the Grantee understands and agrees that in addition to the rights set forth in 9.6 (b) above, the FTA may make available to any grantee or subgrantee its license in the copyright to the date derived under this Agreement or a copy of the data first produced under this Agreement.
- 9.8. The Grantee shall indemnify, save, and hold harmless the State and United States, their officers, agents, and employees acting within the scope of their official duties against any liability, including costs and expenses, resulting from any willful or intentional violation of the proprietary rights, copyrights, or right of privacy, arising out of the publication, translation, reproduction, delivery, use, or disposition of any data furnished under this Agreement.
- 9.9. Nothing contained in this clause shall imply a license to the United States under any patent or be construed as affecting the scope of any license or other right otherwise granted to the United States under any patent.
- 9.10. Sections 9.4, 9.5, and 9.6 above are not applicable to material furnished to the Grantee by the State or United States and incorporated in the work furnished under the agreement, provided that such incorporated material is identified by the Grantee at the time of delivery of such work.
- 9.11. If the project is not completed for any reason, all data developed under the project shall become subject Data as defined in Section 9.1 and shall be delivered as the State or the FTA may direct.

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

- 15.1 The Grantee shall cause the provisions of this grant to be inserted in all subgrants for any work covered by this Agreement so that the provisions will be binding on each subgrantee; provided, however, that the foregoing provisions shall not apply to subgrantees for standard commercial supplies or raw materials. The Grantee shall take such action with respect to any subgrant as the State may direct as a means of enforcing such provisions, including sanctions for noncompliance. The Grantee shall ensure that any subgrantee has obtained all licenses, permits or approvals required for the performance of grant Services.

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

**25. DEFINITIONS**

**ALLOWABLE COSTS:** Costs that are incurred in the performance of the Services which satisfy the requirements of 2 CFR 200.

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

**PROJECT APPLICATION:** The narrative, charts, figures and/or maps submitted to the State detailing the scope of the public transportation program of the Grant as modified and approved by the State.

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

**SECTION 5310:** FTA Enhanced Mobility of Seniors & Individuals with Disabilities program

**SECTION 5311:** FTA Formula Grants for Rural Areas program

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

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

**26. ACCOUNTING, BOOKKEEPING AND REPORTING REQUIREMENTS**

- 26.1. **Ledgers.** Grantee and/or subgrantee shall establish and maintain ledger sheets for each budget category. Entries shall be made and shall reflect the financial activities of the Grantee. The ledger sheet must be in a form approved by the State. The ledger will indicate the funds remaining in each line item of the Grant Budget at the beginning of each month. Entries shall be made on a running basis and carried over to the following month; that is, figures will be brought forward cumulatively. Grantee shall also prepare and submit to the State a profit and loss statement quarterly if such information is not provided with invoices.
- 26.2. **Accounts Receivable.** The Grantee and/or subgrantee shall deposit all revenue in an interest-bearing account with a banking institution in this State. Grantee shall prepare and maintain receipt vouchers for all revenue. Immediately upon receipt, Grantee and/or subgrantee shall credit all revenue to the appropriate receipt account. Grantee and/or subgrantee shall establish and maintain an Accounts Receivable Ledger. The receipt number appearing in the Ledger shall correspond to the receipt voucher number. A receipt voucher must be completed on a form approved by the State and shall identify each component of every deposit. All appropriate supporting documents for each deposit should be attached to the receipt voucher.

- 26.3. **Payables.** Grantee and/or subgrantee shall prepare vouchers to document all expenditures of funds. The voucher shall include the following information and shall be prepared on a form approved by the State: The Division and account numbers from which the funds will be drawn, the date of expenditure, a voucher number running in sequence, and any appropriate comments supporting the expenditure of funds (e.g., invoices and payroll vouchers). All invoices received by the Grantee shall be checked for accuracy and allowability. Each invoice must be approved for payment by the Grant Manager or designee. Immediately upon payment, Grantee and/or subgrantee shall make entries to the appropriate ledger sheets documenting payment. (Each subgrantee shall identify a Grant Manager).
- 26.4. **Voucher and Receipt Register.** Grantee and/or subgrantee shall establish and maintain two registers that will contain a running total of all payable receipt vouchers. The registers will provide a summary of voucher or receipt numbers, amount, and purpose of action. No self-designated abbreviations are to be used.
- 26.5. **Check Register.** Grantee and/or subgrantee shall maintain a check register. This register is also considered a book of original entry and is posted to the ledger immediately.
- 26.6. **Time Sheet, Taxes, and Benefits.** Grantee and/or subgrantee shall require each of its employees to 1) submit weekly time reports designating work performed and time spent on such work, or 2) be included in an indirect cost allocation plan approved by the cognizant Federal agency. The Grantee shall summarize time reports by task and apply employee's rates of pay to the hours worked. The Grant Manager shall review completed and signed time reports and cause them to be posted to the appropriate category in the general ledger. The Grantee shall maintain records of employee payroll and benefits and shall post this information to the appropriate category in the general ledger. The Grant Manager shall ensure that all payments are on a timely basis.
- 26.7. **Reimbursements.** On a monthly basis, the Grantee shall submit a description of Grant activities, in a format as required by the State. Should the Grantee show a profit for any month, the Grantee shall apply the amount of profit against subsequent reimbursement requests. The Grantee shall agree to provide information in addition to the monthly narrative at such times and in such manner as the State may require, and to prepare any reports which may be requested by the State including but not limited to a final or termination report if operations cease.
- 26.8. **Maintenance of Records.** The Grantee shall keep and maintain the records, documents, and accounts described herein for a period of three years after the FTA grant is closed. The Grantee shall maintain, and make available to the State and the FTA, records relating to complaints and comments received from the public. In the event the State disputes the Grantee's operations or records as submitted for payment or otherwise, final resolution shall rest with the State.
- 26.9. **Audits and Inspections.** Between the Effective Date and the Completion Date, and for a period of three (3) years after the FTA grant is closed or the date of resolution of all matters relating to this Agreement, whichever is later, at any time during the Grantee's normal business hours, and as often as the State or the FTA may demand, the Grantee shall make available to the State and the FTA or their designees all records pertaining to matters covered by this Agreement. The Grantee shall permit the State and the FTA to audit, examine, and reproduce such records, and to make audits of all contracts, grants, invoices, materials, payrolls, records of personnel, Data (as defined in G-1 section 9.1) and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in 1.3 of G-1.
- 26.10. **Independent Audit.** The Grantee shall submit one audit done by one Certified Public Accountant (CPA) for the entire project, or, as the State may require, for any part of the project upon demand. Monies required for payment of the audit shall be set aside in the Grant Budget for that specific purpose.
- 26.10.1 In the event the audit reveals that monies are due and owing to the State from the

Grantee, for whatever reasons, the Grantee shall pay to the State such sums within thirty (30) days of the audit date.

26.11. The Grantee shall submit quarterly performance, drug and alcohol, and charter activity reports within 30 days of the end of each quarter and shall submit any forms, information or reports required by the State to complete the FTA's National Transit Database (NTD) reporting.

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

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

27. **PROJECT EQUIPMENT AND REAL PROPERTY.** The following terms and conditions apply to all equipment and real property purchased in whole or in part with funds provided through this or other Agreements between the State and the Grantee:

27.1. All procurements shall be made in accordance with 2 CFR 200 and FTA Circular 4220.1G and future amendments, and with Buy America requirements, 49 CFR Parts 661 and 663.

27.2. All vehicles shall be purchased by the State unless the Grantee has received prior approval from the State to procure vehicles.

27.3. All other equipment with a cost more than five hundred (\$500) per unit shall be purchased by the Grantee subject to the prior approval of the State.

27.4. Title to all project equipment funded or otherwise provided by the Grantee shall be in the name of the Grantee; provided, however, that the Grantee shall give the State a security interest in all such equipment at the time of purchase and shall execute financing statements and do all other acts necessary or useful to the perfection of that interest and the renewal thereof. In connection with the purchase of any motor vehicles pursuant to this Agreement, the Grantee shall give the State a security interest in the motor vehicles at the time of purchase and shall take all steps necessary to protect the State's security interest, including taking steps to identify the State as a lien holder of such motor vehicles on the motor vehicle titles.

27.5. In the event that this Agreement is terminated, all project equipment and property become the property of the State, and it is understood and agreed that legal title to such equipment shall be transferred to the State as soon as feasible. Project equipment will be disposed of in accordance with FTA Circular 9040.1H and the State Management Plan unless written approval is received from the State.

**A.11. Amend G-1 by adding "EQUIPMENT CERTIFICATION" as section 28:**

28. **EQUIPMENT CERTIFICATION.** The Grantee shall maintain a current inventory listing of all Project Equipment and Real Property involved in this Agreement. The Grantee shall submit to the State a certification that the Project Equipment and Real Property as referenced in Section 27, is still being used in accordance with the terms of the Agreement. The inventory listing and equipment certification shall be supplied to the State on an annual basis.

**A.12. Amend G-1 by adding "EQUIPMENT MAINTENANCE" as section 29:**

29. **EQUIPMENT MAINTENANCE.** The Grantee shall be responsible for the maintenance and repair of all equipment used in the Services described in Exhibit D. The Grantee shall maintain all such equipment at a high level of cleanliness, safety, and mechanical soundness. The Grantee shall certify that a proper maintenance plan that meets or exceeds the original equipment manufacturer's preventive maintenance guidelines is followed. Vehicle maintenance plans must

be approved by the Grantee's Board of Directors. All maintenance, repair and physical improvement activities on equipment shall be conducted by the Grantee and at a location specified by the Grantee. The Grantee shall notify the State of any changes in this location. The Grantee further agrees to maintain, repair, or make any physical improvement to equipment as requested by the State. The State, the FTA, and/or their designees shall have the right to conduct periodic inspections for the purpose of confirming proper maintenance and repair.

**A.13. Amend G-1 by adding "REPAIR RECORDS AND REPORTS" as section 30:**

30. **REPAIR RECORDS AND REPORTS.** The Grantee shall maintain a complete and up to date record of all motor vehicle repairs and shall make such records available to the State and the FTA upon demand.

**A.14. Amend G-1 by adding "VEHICLE STORAGE" as section 31:**

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

**A.15. Amend G-1 by adding "TRAINING AND DRIVER REVIEW" as section 32:**

32. **TRAINING AND DRIVER REVIEW.** The State may require participation in training courses determined to be essential to FTA program management in this grant period and may require participation in such training programs as it deems necessary by drivers and other employees involved in the transportation of the public. Training may include defensive driving, passenger assistance, emergency procedures and periodic refresher training every three (3) years. The Grantee agrees that the State shall have the right to review the performance of all drivers who are employed in connection with this Agreement, and to disallow the use of any driver whose performance as a driver is determined to be unsatisfactory by the State.

**A.16. Amend G-1 by adding "SAFETY REQUIREMENTS" as section 33:**

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

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

33.2. The Grantee shall submit to the State by February 15 of each year a report covering the previous year (January 1 through December 31), summarizing the results of its alcohol misuse prevention and anti-drug programs on FTA approved forms. This shall be in compliance with 49 CFR Part 655.

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

**A.17. Amend G-1 by adding "SERVICE LIMITATIONS" as section 34:**

34. **SERVICE LIMITATIONS.** The Grantee shall not engage in the provision Services other than those described in Exhibit B, or outside the service area described in Exhibit B, without the written consent of the State and, as applicable, without obtaining the appropriate operating authority. The Grantee shall not engage in charter or school bus operations except as permitted by 49 CFR Parts 604 and 605, respectively.

**A.18. Amend G-1 by adding “GRANTEE REPRESENTATIONS” as section 35:**

35. **GRANTEE REPRESENTATIONS.** The Grantee warrants that with respect to the Services to be performed, it has obtained all licenses, permits, or approvals which are required by any law, order or regulation of any authority, state or federal, or which may be necessary for the performance of the Services hereunder. The Grantee warrants that all personnel engaged in the Services shall be qualified to perform such Services and shall be properly licensed and authorized to perform such Services under all applicable laws.

**A.19. Amend G-1 by adding “LABOR PROVISIONS” as section 36:**

36. **LABOR PROVISIONS.** The Grantee agrees to adhere to the terms and conditions of the Unified Protective Arrangement, Section 5333(b) of 49 USC 53 or as amended, incorporated herein for the protection of the employees of any employer providing transportation services assisted by this Agreement, and the employees of any other surface transportation providers in the transportation service area identified in Exhibit B.

**A.20. Amend G-1 by adding “PATENT RIGHTS” as section 37:**

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

**A.21. Amend G-1 by adding “BROKERAGE REPRESENTATION” as section 38:**

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

**TRI-COUNTY COMMUNITY ACTION PROGRAM**  
**EXHIBIT B**  
**SCOPE OF SERVICES**

1. The Grantee, Tri-County Community Action Program (hereinafter the "Grantee"), shall provide the following ADA-accessible public transportation services:
  - a. Fixed route, demand-responsive, and/or route deviation public transit services in Carroll, Coos, and Grafton Counties as detailed in the "Project Description" of the Grantee's application to the New Hampshire Department of Transportation, Bureau of Rail and Transit (hereinafter "the State") for Federal Transit Administration (FTA) Section 5311 funding. The Grantee's application is hereby incorporated by reference and made part of this agreement.
  - b. Serve as the lead agency for Region 1 Grafton – Coos Regional Coordinating Council (RCC) for FTA Section 5310 RCC funds to provide accessible transportation services to seniors and individuals with disabilities in cooperation with the Region 1 Grafton – Coos RCC. The Grantee's 5310 RCC grant application is hereby incorporated by reference and made part of this agreement. The Grantee agrees to provide all services indicated in the grant application unless modified per this agreement.
  - c. Serve as the lead agency for Region 2 Carroll County RCC for FTA Section 5310 RCC funds to provide accessible transportation services to seniors and individuals with disabilities in cooperation with the Region 2 Carroll County RCC. The Grantee's 5310 RCC grant application is hereby incorporated by reference and made part of this Grant. The Grantee agrees to provide all services indicated in the grant application unless modified per this agreement.
  
2. The following terms and conditions apply to all of the FTA Section 5311-funded public transit services provided by Grantee pursuant to this agreement:
  - a. The State may require the Grantee to provide additional transportation services or to reduce transportation services provided under this grant. Any alterations to such transportation services shall be submitted in writing by the State to the Grantee. The Grantee shall implement the alterations within thirty (30) days unless a different timeframe is agreed to by the State and the Grantee.
  - b. The Grantee may request to revise transportation services, as submitted in the Grantee's grant application to the State, to add, reduce, or adjust transportation services provided under this grant. Any alterations to such transportation services, including alterations for the provision of service to special events, shall be requested in writing by the Grantee to the State for approval at least 30 days in advance. Revisions subject to a public comment period shall be requested at least 60 days in advance. Upon approval of the State, the Grantee shall implement any alterations within thirty (30) days unless a different timeframe is agreed to by the State and the Grantee.

- c. The Grantee shall not change, add, or delete any route or make any fare, service, or operating schedule adjustments without the prior written agreement of the State, except in an emergency situation. In such an emergency, the Grantee shall notify the State no later than the next working day following the day of such changes. Such emergency changes will be valid for a maximum of five days; thereafter, the written approval of the State shall be required to continue such emergency changes.
    - d. All project vehicles, including those Federally funded vehicles outlined in Exhibit D, Project Equipment, as identified by their Vehicle Identification Numbers, as well as any additional vehicles utilized for the project, shall be used in accordance with all applicable Federal and State laws as well as State requirements.
3. The following terms and conditions apply to all of the FTA Section 5310-funded services for seniors and individuals with disabilities provided by Grantee pursuant to this agreement:
  - a. The State may require the Grantee to provide additional transportation services or to reduce transportation services provided under this grant. Any alterations to such transportation services shall be submitted in writing by the State to the Grantee. The Grantee shall implement the alterations within thirty (30) days unless a different timeframe is agreed to by the State and the Grantee.
  - b. Mobility management activities, and as applicable, transportation services, subgrantees, and maximum reimbursement rates, shall consist of those submitted in the Grantee's 5310 Regional Coordinating Council (RCC) application or as subsequently modified by the State through written notification to the Grantee. Further amendments to mobility management activities, transportation services, subgrantees, and/or maximum reimbursement rates require RCC approval, as documented in official minutes, as well as written approval from the State.
  - c. Eligible Regional Mobility Manager expenses shall be limited to those directly related to the position's role as described within the 2016 "New Hampshire Statewide Coordination of Community Transportation Services Plan" and/or within the most recent "New Hampshire Statewide Mobility Manager Network: A Blueprint for Implementation", both hereby incorporated by reference. Roles may be further modified based on those recommended by the Statewide Coordinating Council (SCC) and approved in writing by the State.
  - d. All services provided shall conform to FTA Section 5310 guidelines. Per FTA requirements, the Grantee shall be responsible for oversight of subgrantees and contractors relative to FTA requirements.
  - e. The Grantee shall ensure the provision of ADA-accessible services within the RCC region. Any marketing materials, brochures, and other service information shall describe it as ADA-accessible. It is acceptable for a subgrantee/lower tier subrecipient that does not utilize accessible vehicles to contract with an accessible provider in order to meet this requirement.

- f. The Grantee must fulfill its contractual obligations and provide its scope of services throughout the grant period regardless of expenses exceeding the maximum allowed to be reimbursed. As necessary, the Grantee shall establish trip priorities to ensure funds are not expended prematurely.
- g. The State may require the Grantee to provide additional transportation services or to reduce transportation services provided under this grant. Any alterations to such transportation services shall be submitted in writing by the State to the Grantee. The Grantee shall implement the alterations within thirty (30) days unless another timeframe is agreed to by the State and the Grantee.

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

- I. The Grant price, as defined in Section 1.8 of the General Provisions, are FTA §5311 and §5310 portions of the eligible project costs. Federal (FTA) funds are granted as follows:

<b>REGION 1 &amp; 2 TCCAP 5311 AND 5310 RCC</b>		
<b>FTA Section 5311 – Project 68033E</b>	<b>SFY 2026</b>	<b>SFY 2027</b>
Administration	\$177,000	\$177,000
Capital Preventive Maintenance	\$98,000	\$98,000
Capital ADA	\$0	\$0
Operating	\$176,000	\$176,000
<b>FTA 5311 Totals</b>	<b>\$451,000</b>	<b>\$451,000</b>
<b>Two-Year FTA 5311 Total</b>		<b>\$902,000</b>
<b>FTA Section 5310 RCC – Region 1 – Project 68034A</b>	<b>SFY 2026</b>	<b>SFY 2027</b>
Contracted Services	\$205,500	\$205,500
Mobility Management Activities	\$115,000	\$115,000
Regional Mobility Manager	\$65,000	\$65,000
<b>Total FTA 5310 RCC Funding – Region 1</b>	<b>\$385,500</b>	<b>\$385,500</b>
<b>FTA Section 5310 RCC – Region 2 – Project 68034B</b>	<b>SFY 2026</b>	<b>SFY 2027</b>
Contracted Services	\$150,460	\$150,460
Mobility Management Activities	\$32,540	\$32,540
Regional Mobility Manager	\$50,000	\$50,000
<b>Total FTA 5310 RCC Funding – Region 2</b>	<b>\$233,000</b>	<b>\$233,000</b>
<b>Total 5310 RCC Funding Regions 1 &amp; 2</b>	<b>\$618,500</b>	<b>\$618,500</b>
<b>Two-year FTA 5310 RCC Totals</b>	<b>\$1,237,000</b>	
<b>Total Federal (FTA) Funds Per Year</b>	<b>\$1,069,500</b>	<b>\$1,069,500</b>
<b>Total Two-Year Grant Funds</b>	<b>\$2,139,000</b>	

- a. Funds are contingent upon Federal appropriations.
- II. Not less than fourteen days prior to the submission of the Grantee's first request for reimbursement, the Grantee shall submit to the State a budget incorporating all funds to be expended in the provision of services pursuant to this Grant.
- a. Budget revisions may be made with written approval of the State. Also, approval by the appropriate Regional Coordination Council (RCC) is required for 5310 RCC budget revisions.
- b. At the sole discretion of the State, the Grantee may carry forward any unexpended portion of the federal funds included in the Grant Price to a subsequent Grant, if any, between the State and the Grantee.

- III. The Grantee may seek reimbursement for these funds by submitting a monthly or quarterly invoice for the total eligible expenses, less agency match as applicable, to the State.
  - a. The invoice must include verification of source(s) of matching funds and statements from service providers, as applicable, to support the request for matching funds.
  
- IV. Mobility management costs shall be itemized and include such information as required to support the request.
  - a. The Grantee will verify that trip reimbursement is for non-Medicaid-eligible trips only.
  
- V. For expenses other than contracted services, the Grantee may seek reimbursement only for eligible expenses listed in the budget and detail-of-cost form provided by the State, except for funds specifically reserved, if any, and identified in "Specifically Programmed Funds," at the end of this Exhibit.

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

**EXHIBIT D  
VEHICLE LIST**

Total Vehicles: 12

2013 Ford Phoenix 8 & 2 gasoline	1FDEE3FL7DDA41956
2016 Ford E350 8 & 2 Passenger Bus	1FDEE3FS9GDC57853
2016 Ford E350 8 & 2 Passenger Bus	1FDEE3FS5GDC57851
2016 Ford E350 8 & 2 Passenger Bus	1FDEE3FS7GDC57852
2016 Ford E-450, 12&2 passenger	1FD FE4FS0HDC01148 - transfer
2017 Ford E350 8 & 2 Passenger	1FDEE3FS8HDC29270
2019 Ford E450SD 12&2	1FD FE4FS5KDC68674
2019 Ford F450 Coach & Equipment Phoenix	1FD FE4FS1KDC73998
2020 Ford E-350 Transit	1FD AX2C85LKA63998
2020 Ford E-350 Transit	1FD AX2C83LKA63997
2021 Ford Coach & Equipment Phoenix 16&2	1FD FE4FN9MDC14274
2021 Ford Transit Van PO 1076751 White	1FD AX2C86MKA19896

# 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: 0007142560



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. 2025.

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 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: 4/24/25

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



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
01/09/2025

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).

<b>PRODUCER</b> Cross Insurance-Manchester 1100 Elm Street  Manchester NH 03101		<b>CONTACT NAME:</b> Lindsey Goodrich <b>PHONE (AC No, Ext):</b> (603) 688-3218 <b>FAX (AC No):</b> (603) 845-4331 <b>E-MAIL ADDRESS:</b> manch.certs@crossagency.com	
<b>INSURED</b> Tri-County Community Action Program, Inc  30 Exchange Street Berlin NH 03570		<b>INSURER(S) AFFORDING COVERAGE</b> <b>INSURER A:</b> Philadelphia Indemnity Ins Co <b>INSURER B:</b> Granite State Health Care and Human Services Self- <b>INSURER C:</b> <b>INSURER D:</b> <b>INSURER E:</b> <b>INSURER F:</b>	

**COVERAGES**      **CERTIFICATE NUMBER:** 24-25 AIV25-28 NH WC      **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR YR	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			PHPK2571941	07/01/2024	07/01/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMPROP AGG \$ 3,000,000 \$
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 <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB870544	07/01/2024	07/01/2025	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$ <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	R01892CHCS2025-01 (3a.) NH	01/01/2025	01/01/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

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

<b>CERTIFICATE HOLDER</b> New Hampshire Department of Transportation Rail and Transit PO Box 483 7 Hazen Drive Concord NH 03302-0483	<b>CANCELLATION</b> 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>
--	--

**FEDERAL FISCAL YEAR 2024 CERTIFICATIONS AND ASSURANCES FOR FTA ASSISTANCE PROGRAMS**

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

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

The Applicant certifies to the applicable provisions of all categories: (check here) \_\_\_\_\_.

Or,

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

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

12 Enhanced Mobility of Seniors and Individuals with Disabilities Programs

\_\_\_\_\_  
\_\_\_\_\_

13 State of Good Repair Grants

\_\_\_\_\_  
\_\_\_\_\_

14 Infrastructure Finance Programs

\_\_\_\_\_  
\_\_\_\_\_

15 Alcohol and Controlled Substances Testing

\_\_\_\_\_  
\_\_\_\_\_

16 Rail Safety Training and Oversight

\_\_\_\_\_  
\_\_\_\_\_

17 Demand Responsive Service

\_\_\_\_\_  
\_\_\_\_\_

18 Interest and Financing Costs

\_\_\_\_\_  
\_\_\_\_\_

19 Cybersecurity Certification for Rail Rolling Stock and Operations

\_\_\_\_\_  
\_\_\_\_\_

20 Tribal Transit Programs

\_\_\_\_\_  
\_\_\_\_\_

21 Emergency Relief Program

\_\_\_\_\_  
\_\_\_\_\_

**CERTIFICATIONS AND ASSURANCES SIGNATURE PAGE**

**AFFIRMATION OF APPLICANT**

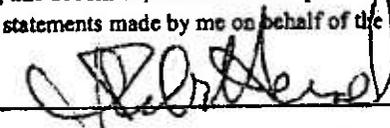
Name of the Applicant: Tri-County Community Action Program, INC. (Tri-County Transit Program)

BY SIGNING BELOW, on behalf of the Applicant, I declare that it has duly authorized me to make these Certifications and Assurances and bind its compliance. Thus, it agrees to comply with all federal laws, regulations, and requirements, follow applicable federal guidance, and comply with the Certifications and Assurances as indicated on the foregoing page applicable to each application its Authorized Representative makes to the Federal Transit Administration (FTA) in the federal fiscal year, irrespective of whether the individual that acted on his or her Applicant's behalf continues to represent it.

The Certifications and Assurances the Applicant selects apply to each Award for which it now seeks, or may later seek federal assistance to be awarded by FTA during the federal fiscal year.

The Applicant affirms the truthfulness and accuracy of the Certifications and Assurances it has selected in the statements submitted with this document and any other submission made to FTA, and acknowledges that the Program Fraud Civil Remedies Act of 1986, 31 U.S.C. § 3801 *et seq.*, and implementing U.S. DOT regulations, "Program Fraud Civil Remedies," 49 CFR part 31, apply to any certification, assurance or submission made to FTA. The criminal provisions of 18 U.S.C. § 1001 apply to any certification, assurance, or submission made in connection with a federal public transportation program authorized by 49 U.S.C. chapter 53 or any other statute

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

Signature  Date: 3/4/24

Name Jeanne Robillard Authorized Representative of Applicant

# FFY 2024 MASTER AGREEMENT

## ACKNOWLEDGEMENT OF RECEIPT

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

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

Tri-County CAP  
Name of Agency

6/5/24  
Date

Jeanne Robillard  
Name of Authorized Official

[Signature]  
Signature



**FTA and 2 CFR 200 Agreement**

***Name of Awarding Agency: Federal Transit Administration (FTA)***

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

***Name of Subrecipient Agency: Tri-County Community Action Program***

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

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

Amount: \$1,237,000

Assistance Listing Number (ALN) *(f/k/a CFDA)*: 20.513

FTA Award Name: FTA SECTION 5310 (COMBINED) RCC PROGRAM APPLICATIONS

Federal Award Identification Number (FAIN): NH-2023-012-01

Federal Award Date: 8/16/24

**Contact information for sub-awarding official:**

Name: Frederick J. Butler Title: Public Transportation Administrator

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

Is this award for research and development? No

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

**Subrecipient Information:**

Subrecipient Name: ***Tri-County Community Action Program***

Subrecipient SAM.GOV Unique Entity ID (UEI): **F44JKSNJDJM6**

Name of authorizing subrecipient official: Jeanne Robillard

Title of authorizing subrecipient official: CEO

Federal Clauses: N/A

Master Agreement/Certifications and Assurances: Yes

Subrecipient Federal indirect cost rate: 12%

*(An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a De Minimis indirect cost rate as defined in 2 CFR 200.332(b)(4)(i)(A)(B) and (ii). <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>)*



**Subaward Period of performance:**

Start Date: 7/1/25 End Date: 6/30/27

**Total amount of FTA sub-award obligated by this action (agreement/amendment):**

For FFY: 2025 Section: 5310 RCC Amount: \$1,237,000

**Total amount of FTA sub-award committed to the subrecipient (original agreement & amendments):**

For FFY: 2025 Section: 5310 RCC Amount: \$1,237,000

**Pass-through requirements:**

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

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

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

Date: 4/28/25

Name of authorizing subrecipient official: Jeanne Robillard

Title of authorizing subrecipient official: CEO

Signature of authorizing subrecipient official:



**FTA and 2 CFR 200 Agreement**

***Name of Awarding Agency: Federal Transit Administration (FTA)***

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

***Name of Subrecipient Agency: Tri-County Community Action Program***

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

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

Amount: \$902,000

Assistance Listing Number (ALN) *(f/k/a CFDA)*: 20.509

FTA Award Name: FTA SECTION 5311 (RURAL) PUBLIC TRANSPORTATION PROJECT SOLICITATION

Federal Award Identification Number (FAIN): NH-2024-007

Federal Award Date: 7/22/24

**Contact information for sub-awarding official:**

Name: Frederick J. Butler Title: Public Transportation Administrator

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

Is this award for research and development? No

NHDOT's cost rate for the federal award: De Minimis

**Subrecipient Information:**

Subrecipient Name: ***Tri-County Community Action Program***

Subrecipient SAM.GOV Unique Entity ID (UEI): F44JKSNJDJM6

Name of authorizing subrecipient official: Jeanne Robillard

Title of authorizing subrecipient official: CEO

Federal Clauses: N/A

Master Agreement/Certifications and Assurances: Yes

Subrecipient Federal indirect cost rate: 12%

*(An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a De Minimis indirect cost rate as defined in 2 CFR 200.332(b)(4)(i)(A)(B) and (ii). <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>)*



**Subaward Period of performance:**

Start Date: 7/1/25 End Date: 6/30/27

**Total amount of FTA sub-award obligated by this action (agreement/amendment):**

For FFY: 2025 Section: 5311 Amount: \$902,000

**Total amount of FTA sub-award committed to the subrecipient (original agreement & amendments):**

For FFY: 2025 Section: 5311 Amount: \$902,000

**Pass-through requirements:**

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

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

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

Date: 4/28/25

Name of authorizing subrecipient official: Jeanne Robillard

Title of authorizing subrecipient official: CEO

Signature of authorizing subrecipient official:

August 24, 1973AU:EC:EW

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

Gentlemen:

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

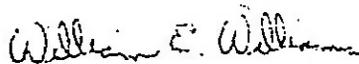
Due to our records retention program, a copy of the original  
letter is not available.

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

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

I trust that the foregoing information will serve your purpose.

Very truly yours,

  
WILLIAM E. WILLIAMS  
District Director

Your employer identification number is 020267404

Internal Revenue Service

Department of the Treasury

District  
Director

10 MetroTech Center  
625 Fulton Street  
Brooklyn, NY 11201

Date: JUN 30 1997

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

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

Dear Sir or Madam:

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

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

Our records indicate that exemption was granted as shown below.

Sincerely yours,

*Patricia Holub*

Patricia Holub  
Manager, Customer  
Service Unit

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

Date of Exemption Letter: March 1986

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

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

*Financial Statements*

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**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**

	<b><u>ASSETS</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
<b>CURRENT ASSETS</b>			
Cash and cash equivalents		\$ 4,400,730	\$ 3,827,664
Restricted cash, Guardianship Services Program		1,313,655	977,227
Accounts receivable		2,024,546	1,807,274
Pledges receivable		192,212	169,196
Inventories		123,409	59,759
Prepaid expenses		<u>138,888</u>	<u>138,811</u>
Total current assets		<u>8,193,440</u>	<u>6,979,931</u>
<b>PROPERTY</b>			
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>
<b>NONCURRENT ASSETS</b>			
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>
<b>TOTAL ASSETS</b>		<u>\$ 15,152,450</u>	<u>\$ 14,095,904</u>
	<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>CURRENT LIABILITIES</b>			
Current portion of long term debt		\$ 139,961	\$ 134,452
Current portion of right of use liability, operating		86,219	-
Accounts payable		456,444	262,473
Accrued compensated absences		249,777	228,342
Accrued salaries		90,948	81,707
Accrued expenses		95,772	117,415
Refundable advances		403,239	446,208
Other liabilities		<u>1,342,462</u>	<u>1,085,406</u>
Total current liabilities		2,864,822	2,358,003
<b>NONCURRENT LIABILITIES</b>			
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>
<b>NET ASSETS</b>			
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>
<b>TOTAL LIABILITIES AND NET ASSETS</b>		<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>
<b>REVENUES AND OTHER SUPPORT</b>				
Grants and contracts	\$ 39,636,536	\$ 168,387	\$ 39,804,923	\$ 33,019,028
Program funding	1,131,923	-	1,131,923	1,178,528
Utility programs	1,458,145	-	1,458,145	1,862,325
In-kind contributions	479,251	-	479,251	228,341
Contributions	252,119	-	252,119	140,578
Fundraising	23,626	-	23,626	8,616
Rental income	867,061	-	867,061	797,436
Interest income	26,196	-	26,196	484
Gain on disposal of property	6,817	-	6,817	8,874
Other revenue	<u>2,735</u>	<u>-</u>	<u>2,735</u>	<u>4,789</u>
Total revenues and other support	43,884,409	168,387	44,052,796	37,248,999
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<u>137,290</u>	<u>(137,290)</u>	<u>-</u>	<u>-</u>
Total revenues, other support, and net assets released from restrictions	<u>44,021,699</u>	<u>31,097</u>	<u>44,052,796</u>	<u>37,248,999</u>
<b>FUNCTIONAL EXPENSES</b>				
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	<u>212,979</u>	<u>-</u>	<u>212,979</u>	<u>248,736</u>
Total program services	<u>42,241,496</u>	<u>-</u>	<u>42,241,496</u>	<u>35,487,617</u>
Supporting Activities:				
General and administrative	1,236,580	-	1,236,580	1,146,090
Fundraising	<u>3,315</u>	<u>-</u>	<u>3,315</u>	<u>1,266</u>
Total supporting activities	<u>1,239,895</u>	<u>-</u>	<u>1,239,895</u>	<u>1,147,356</u>
Total functional expenses	<u>43,481,391</u>	<u>-</u>	<u>43,481,391</u>	<u>36,634,973</u>
<b>CHANGE IN NET ASSETS</b>	540,308	31,097	571,405	614,026
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>7,037,337</u>	<u>259,698</u>	<u>7,297,035</u>	<u>6,683,009</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 7,577,645</u>	<u>\$ 290,795</u>	<u>\$ 7,868,440</u>	<u>\$ 7,297,035</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

	Agency Fund	Head Start	Guardianship	Transportation	Volunteer	Carroll County Dental	Homeless	Energy and Community Development	Elder	Housing Services	Total	General and Administrative	Fundraising	Total
<b>Direct Expenses</b>														
Payroll	\$ 323,177	\$ 1,644,847	\$ 424,637	\$ 680,490	\$ 44,947	\$ 422,973	\$ 767,036	\$ 1,360,746	\$ 664,663	\$ 56,045	\$ 6,269,663	\$ 606,642	\$ -	\$ 8,908,735
Payroll taxes and benefits	99,401	449,896	109,489	133,770	11,316	97,560	199,734	362,064	116,514	-	1,599,893	149,438	-	1,749,333
Assistance to clients	775	-	-	207,577	-	-	16,962,956	10,442,285	-	-	29,613,663	-	-	29,613,663
Consumable supplies	7,036	218,956	6,879	6,279	356	55,076	33,428	431,354	321,162	1,366	1,063,724	25,669	-	1,109,623
Space costs and rentals	12,646	223,207	48,838	21,512	6,478	-	99,695	150,500	72,300	-	633,477	130,652	-	764,129
Depreciation expense	204,391	41,736	2,000	102,254	-	41,803	18,553	42,626	7,110	67,369	527,662	-	-	627,962
In-kind expended	-	219,362	-	24,948	-	-	128,794	-	106,177	-	478,251	-	-	478,251
Consultants and contractors	55,409	13,658	6,228	23,920	-	19,786	132,557	12	12,704	-	283,684	31,049	-	295,033
Utilities	228,071	29,700	23,217	18,069	1,692	11,619	30,814	45,326	26,978	30,465	445,051	5,228	-	450,277
Travel and meetings	751	89,780	6,152	38,208	392	2,635	16,195	24,004	16,328	125	195,650	20,687	-	216,237
Other direct program costs	9,662	51,626	1,278	7,968	429	1,550	7,086	34,790	6,788	36,315	157,716	84,852	3,315	245,663
Fiscal and administrative	8,024	294	15,594	294	39	6,239	6,126	24,030	1,744	3,100	64,463	124,673	-	189,126
Building and grounds maintenance	156,644	94,147	58	13,630	-	6,546	4,575	576	17,874	7,010	303,262	-	-	303,262
Interest expense	64,491	1,668	663	247	76	-	116	1,614	537	-	69,732	-	-	69,732
Vehicles expense	5,165	-	-	110,020	-	-	-	110,333	-	-	225,539	-	-	225,539
Insurance	66,280	8,422	663	3,756	1,568	1,619	8,434	6,299	-	3,155	90,225	36,916	-	128,141
Maintenance of equipment and rental	53,270	20,416	5,736	9,375	4,925	5,919	17,182	18,137	5,291	7,679	148,132	16,131	-	164,263
Fixed fees	11,621	10	-	177	-	1,722	19	4,581	2,427	100	20,057	215	-	20,272
<b>Total Direct Expenses</b>	<b>1,314,337</b>	<b>3,107,886</b>	<b>651,265</b>	<b>1,404,213</b>	<b>72,150</b>	<b>679,379</b>	<b>20,422,671</b>	<b>13,099,599</b>	<b>1,276,627</b>	<b>212,979</b>	<b>42,241,466</b>	<b>1,236,580</b>	<b>3,315</b>	<b>43,481,391</b>
<b>Indirect Expenses</b>														
Indirect costs	133,132	289,448	69,805	119,456	6,841	71,567	137,310	275,680	123,351	-	1,236,580	(1,236,580)	-	-
<b>Total Direct &amp; Indirect expenses</b>	<b>\$ 1,447,469</b>	<b>\$ 3,407,334</b>	<b>\$ 721,070</b>	<b>\$ 1,523,669</b>	<b>\$ 78,991</b>	<b>\$ 750,936</b>	<b>\$ 20,560,181</b>	<b>\$ 13,375,279</b>	<b>\$ 1,400,178</b>	<b>\$ 212,979</b>	<b>\$ 43,478,076</b>	<b>\$ -</b>	<b>\$ 3,315</b>	<b>\$ 43,481,391</b>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

	Agency Fund	Head Start	Guardianship	Transportation	Volunteer	Carroll County Dental	Homeless	Energy and Community Development	Elder	Housing Services	Total	General and Administrative	Fundraising	Total
<b>Direct Expenses</b>														
Payroll	\$ 491,447	\$ 1,591,962	\$ 480,242	\$ 447,910	\$ 42,414	\$ 272,090	\$ 693,549	\$ 1,412,854	\$ 490,039	\$ 23,485	\$ 6,825,992	\$ 881,978	\$ -	\$ 6,507,970
Payroll taxes and benefits	112,083	423,086	103,479	79,884	8,955	58,357	181,250	352,787	98,642	-	1,398,623	133,159	-	1,531,781
Assistance to clients	-	-	-	89,597	-	-	16,494,024	7,043,338	-	-	23,526,957	-	-	23,526,957
Consumable supplies	8,143	167,505	8,474	7,296	445	57,798	28,763	573,445	308,046	727	1,160,632	20,525	-	1,181,157
Space costs and rentals	4,434	194,445	44,376	18,838	5,481	582	74,789	217,912	88,482	-	618,131	112,318	-	727,449
Depreciation expense	168,601	50,188	500	108,348	-	42,409	15,458	60,387	5,833	67,389	518,334	-	-	518,334
In-kind expended	-	117,488	-	-	-	-	53,634	-	57,159	-	228,341	-	-	228,341
Consultants and contractors	84,310	2,132	5,635	13,178	-	197,993	203	44	17,885	-	331,481	35,842	-	367,323
Utilities	191,020	28,064	21,922	15,187	1,597	13,097	43,688	44,724	26,182	28,303	412,894	4,851	-	417,545
Travel and meetings	9,147	88,484	5,892	27,581	-	4,329	21,471	17,291	11,289	625	154,299	8,024	-	180,323
Other direct program costs	67,883	52,568	(8,580)	3,669	2,598	971	943	25,003	5,765	108,285	257,115	83,634	1,288	322,215
Fiscal and administrative	91	294	8,928	622	75	8,480	6,667	38,011	4,576	2,919	70,685	144,494	-	215,159
Building and grounds maintenance	135,694	64,895	-	2,111	-	1,968	10,103	154	3,817	8,757	227,497	442	-	227,939
Interest expense	94,838	68	1,031	88	-	-	102	388	11	-	96,800	82	-	96,882
Vehicle expense	6,557	-	-	89,672	-	-	-	93,610	-	-	169,039	-	-	169,039
Insurance	48,467	6,338	579	2,827	488	1,341	8,073	5,018	-	3,250	77,181	34,684	-	112,065
Maintenance of equipment and rental	8,601	35,322	8,441	6,488	-	12,700	18,121	87,777	8,332	8,691	182,471	7,383	-	199,854
Flood fees	13,328	-	35	100	-	1,696	81	4,968	3,407	125	23,685	275	-	23,960
<b>Total Direct Expenses</b>	<b>1,453,842</b>	<b>2,782,837</b>	<b>658,956</b>	<b>892,112</b>	<b>62,053</b>	<b>673,708</b>	<b>17,830,850</b>	<b>9,978,945</b>	<b>1,085,576</b>	<b>248,728</b>	<b>36,487,817</b>	<b>1,148,090</b>	<b>1,288</b>	<b>36,634,973</b>
<b>Indirect Expenses</b>														
Indirect costs	144,822	273,225	70,126	78,678	6,193	88,561	110,702	289,963	106,626	-	1,148,090	(1,148,060)	-	-
<b>Total Direct &amp; Indirect expenses</b>	<b>\$ 1,598,664</b>	<b>\$ 3,056,062</b>	<b>\$ 729,084</b>	<b>\$ 970,790</b>	<b>\$ 68,246</b>	<b>\$ 762,269</b>	<b>\$ 17,941,552</b>	<b>\$ 10,268,898</b>	<b>\$ 1,202,406</b>	<b>\$ 248,738</b>	<b>\$ 36,633,707</b>	<b>\$ -</b>	<b>\$ 1,288</b>	<b>\$ 36,634,973</b>

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

See Notes to Consolidated Financial Statements

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

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

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

**Organization and Principles of Consolidation**

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

**Nature of activities**

The Organization's programs consist of the following:

**Agency**

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

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

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

**Head Start**

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

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

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

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

**Guardianship**

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

**Transportation**

The Organization's transit program provides various transportation services: public bus routes, door-to-door service by request, long distance medical travel to medical facilities outside our regular service area, and special trips for the elderly to go shopping and enjoy other activities that are located outside the regular service area. The Organization's fleet of 14 wheelchair accessible vehicles offers transportation options to the elderly and disabled, as well as to the general public.

**Volunteer**

The Coos County Retired & Senior Volunteers Program (RSVP) maintains a minimum group of 208 volunteers, ages 55 and older, of which 50 actively served during the last reporting period. These volunteers share their skills, life experiences, and time with over 60 local non-profit and public agencies throughout Coos County that depend on volunteer assistance to meet the needs of their constituents. Our volunteers donate over 15,000 hours yearly.

# **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.

**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**  
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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**  
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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:

<b><u>Years ending</u></b> <b><u>June 30</u></b>	<b><u>Amount</u></b>
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**  
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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:

<b><u>Year Ending</u></b> <b><u>June 30:</u></b>	<b><u>Amount</u></b>
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:

	<b><u>Head Start</u></b>	<b><u>Senior Meals</u></b>	<b><u>Total</u></b>
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**  
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The fair value of donated services included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2022 are as follows:

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

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

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

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

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

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

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

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

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

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

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

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

**NOTE 12. CONCENTRATION OF RISK**

The Organization receives a majority of its support from federal and state governments. For the years ended June 30, 2023 and 2022, approximately \$39,361,299 (89%) and \$32,598,596 (88%), respectively, of the Organization's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have a significant impact on the Organization's programs and activities.

Cornerstone receives a large majority of its support from the U.S. Department of Housing and Urban Development. For the years ended June 30, 2023 and 2022, approximately 61% and 64%, respectively, of Cornerstone's total revenue was derived from the U.S. Department of Housing and Urban Development. In the absence of additional revenue sources, the future existence of Cornerstone Housing North, Inc. is dependent upon the funding policies of the U.S. Department of Housing and Urban Development.

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
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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
Total net assets with donor restrictions	<u>\$ 290,795</u>	<u>\$ 259,698</u>

**NOTE 14. COMMITMENTS AND CONTINGENCIES**

**Grant Compliance**

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

**Environmental Contingencies**

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

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

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

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

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

**Loss Contingencies**

During the year ended June 30, 2023 and subsequently, legal actions were brought against the Organization. Due to the uncertainty of the outcome of such cases as of June 30, 2023, as well as the uncertainty of the Organization's potential liability, no amount has been accrued by the Organization at this time.

**NOTE 15. REPLACEMENT RESERVE AND RESIDUAL RECEIPTS ACCOUNTS**

Under Cornerstone's regulatory agreement with HUD, the Organization is required to set aside amounts into a replacement reserve for the replacement of property and other project expenditures approved by HUD. HUD-restricted deposits of \$207,956 and \$208,162 were held in a segregated account at June 30, 2023 and 2022, respectively.

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

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

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

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

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

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

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

**NOTE 16. SUBSEQUENT EVENTS**

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

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

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
<b>U.S. Department of Health and Human Services</b>				
<b>HEAD START CLUSTER</b>				
Head Start	93.800		01CH011938-02-03	\$ 1,643,884
Head Start	93.800		01CH011938-02-00	34,548
Head Start	93.800		01CH011938-01-04	1,197,945
CRSSA-Head Start	93.800		01HE001251-01-01	6,869
ARPA-Head Start	93.800		01HE001251-01-01	156,900
			<b>CLUSTER TOTAL</b>	<b>3,044,724</b>
<b>Low Income Household Water Assistance Program</b>	<b>93.499</b>	State of New Hampshire Office of Energy and Planning	2101NHWC58	<b>148,661</b>
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	2201NHLEI	1,742,864
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	2301NHLEIA/2301NHLEIE	8,698,322
ARPA-Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	LIHEAPAR/P22	114,236
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-2001NHLEIA	224,125
ARPA-Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-2001NHLEIA	89,628
			<b>TOTAL</b>	<b>10,869,176</b>
<b>AGING CLUSTER</b>				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (SEAS)	93.044	State of New Hampshire Office of Energy and Planning	2101NHQASS	3,979
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (Sr. Wheels)	93.044	State of New Hampshire Department of Health and Human Services	512-600362	64,960
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (Sr. Wheels)	93.044	State of New Hampshire Department of Health and Human Services		52,701
			<b>TOTAL</b>	<b>111,639</b>
Special Programs for the Aging - Title III, Part C - Nutrition Services (Congregate & HD Meals)	93.045	State of New Hampshire Department of Health and Human Services	RFA-2023-BEAS-04-BEASN-09	267,080
ARPA - Special Programs for the Aging - Title III, Part C - Nutrition Services (Congregate & HD Meals)	93.045	State of New Hampshire Department of Health and Human Services	RFA-2023-BEAS-04-BEASN-09	134,975
			<b>TOTAL</b>	<b>422,035</b>
<b>Nutrition Services Incentive Program (NSIP)</b>	<b>93.053</b>	State of New Hampshire Department of Health and Human Services	None	<b>69,784</b>
			<b>CLUSTER TOTAL</b>	<b>623,429</b>
<b>Community Services Block Grant</b>	<b>93.569</b>	State of New Hampshire Department of Health and Human Services	102-600731	<b>535,232</b>
CV - Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	102-600731	182,741
			<b>TOTAL</b>	<b>727,973</b>
<b>Temporary Assistance for Needy Families (TANF)</b>	<b>93.558</b>	State of New Hampshire Department of Health and Human Services	1802NHTANF	<b>24,800</b>
<b>Activities to Support STLT Health Department Response to Public Health or Healthcare Crises</b>	<b>93.391</b>	State of New Hampshire Department of Health and Human Services	NH75OT000031	<b>232,364</b>
<b>Social Services Block Grant (Title XX I&amp;R)</b>	<b>93.657</b>	State of New Hampshire Department of Health and Human Services	074-500589/545-500387	<b>88,386</b>
<b>Social Services Block Grant (Title XX HD)</b>	<b>93.657</b>	State of New Hampshire Department of Health and Human Services	RFA-2023-BEAS-04-BEASN-09	<b>123,864</b>
<b>Social Services Block Grant (Guardianship)</b>	<b>93.657</b>	State of New Hampshire Department of Health and Human Services	102-600731	<b>27,196</b>
			<b>TOTAL</b>	<b>239,436</b>
<b>NH Family Caregiver Support Title III E (Family Caregiver)</b>	<b>93.052</b>	State of New Hampshire Department of Health and Human Services	570-500828	<b>28,766</b>
<b>State Health Insurance Assistance Program (SHIP)</b>	<b>93.324</b>	State of New Hampshire Department of Health and Human Services	074-600589/545-500387	<b>6,634</b>
<b>Centers for Medicare &amp; Medicaid Services (MPPA)</b>	<b>93.071</b>	State of New Hampshire Department of Health and Human Services	074-600589/545-500387	<b>5,787</b>
<b>Special Programs for the Aging Title IV and Title II (SMPP)</b>	<b>93.048</b>	State of New Hampshire Department of Health and Human Services	074-600589/545-600387	<b>9,379</b>
<b>Projects for Assistance in Transition from Homelessness Program (PATH)</b>	<b>93.160</b>	State of New Hampshire Office of Human Services, Bureau of Homeless and Housing Services	06-05-42-423010-7925	<b>63,806</b>
<b>Total U.S. Department of Health and Human Services</b>				<b>\$ 18,012,926</b>

TRICOUNTY COMMUNITY ACTION PROGRAM, INC.

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

<u>FEDERAL GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL ALN</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>GRANTOR'S IDENTIFYING NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<u>U.S. Department of Energy</u>				
Weatherization Assistance for Low-Income Persons	81.042	New Hampshire Department of Energy	DE-EE0009918	\$ 343,790
Weatherization Assistance for Low-Income Persons	81.042	New Hampshire Department of Energy	DE-EE00100001	<u>339,298</u>
Total U.S. Department of Energy				\$ <u>683,078</u>
<u>U.S. Corporation for National and Community Service</u>				
Retired and Senior Volunteer Program	94.002		22SRFMH001	\$ 70,072
Total U.S. Corporation for National and Community Service				\$ <u>70,072</u>
<u>U.S. Department of Agriculture</u>				
Child and Adult Care Food Program	10.658	State of New Hampshire Department of Education		\$ 142,116
Total U.S. Department of Agriculture				\$ <u>142,116</u>
<u>U.S. Department of Transportation</u>				
Formula Grants for Rural Areas (Section 5311)	20.509	State of New Hampshire Department of Transportation	NH-18-X046	\$ 307,594
<b>TRANSIT SERVICES PROGRAMS CLUSTER</b>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of New Hampshire Department of Transportation	NH-18-X048	<u>258,632</u>
			<b>CLUSTER TOTAL</b>	<u>258,632</u>
Total U.S. Department of Transportation				\$ <u>566,228</u>
<u>U.S. Department of Housing and Urban Development</u>				
Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services		\$ 88,435
Emergency Solutions Grant Program (EPS)	14.231	State of New Hampshire Department of Health and Human Services		<u>263,615</u>
			<b>TOTAL</b>	<u>370,060</u>
Continuum of Care Program (HOIP) - PSHI	14.267	State of New Hampshire Department of Health and Human Services	NH0020L1T001811	173,775
Continuum of Care Program (HOIP) - Coordinated Entry	14.267	State of New Hampshire Department of Health and Human Services	88-2019-BHHS-01-Coord-05	112,834
Continuum of Care Program (HOIP) - PSHI	14.267	State of New Hampshire Department of Health and Human Services	NH0120T1T001900	37,787
Continuum of Care Program (HOIP) - Youth Navigator	14.267	State of New Hampshire Department of Health and Human Services	NH0143Y1T002000	1,016
Continuum of Care Program (HOIP) - Youth Transitional Living	14.267	State of New Hampshire Department of Health and Human Services	NH0147Y1T002000	<u>988</u>
			<b>TOTAL</b>	<u>326,410</u>
Total U.S. Department of Housing and Urban Development				\$ <u>696,460</u>

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

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
<u>U.S. Department of the Treasury</u> Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Shelter Program		\$ 6,885
Emergency Rental Assistance Program	21.023	NH Housing Finance Authority		14,738,457
Cold Weather Shelter	21.023	State of New Hampshire Department of Health and Human Services		105,000
			TOTAL	<u>14,841,457</u>
ETH	21.027	NH Housing Finance Authority		<u>4,485,102</u>
Total U.S. Department of the Treasury				\$ 19,334,444
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b><u>\$ 37,805,310</u></b>

**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 PROGRAM

## **Board Resolution 5FY24: Resolution of the Corporation**

### RESOLUTION APPROVING REVISIONS TO THE TITLE VI PLAN FOR TRI- COUNTY COMMUNITY ACTION PROGRAM, INC

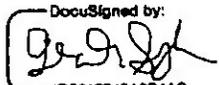
The Board of Directors of Tri-County Community Action Program, Inc. (the "Corporation") takes the following action:

**Resolved**, Tri - County Community Action Program, Inc. does not discriminate on the basis of race, color, and national origin, in admission or access to, or treatment or employment in, its services, programs, and activities. Furthermore, as a recipient of federal and state funds, Tri - County Community Action Program, Inc., DBA Tri - County Transit, is required to adopt a Title VI Plan and Title VI Nondiscrimination Agreement and provide the required assurances and certifications required by the New Hampshire Department of Transportation and Federal Transit Administration.

The Tri-County Community Action Program Board of Directors acknowledges that updates to the plan are needed every three years in order to be compliant with current state and federal guidelines and regulations and hereby approves and adopts the Title VI Plan for Tri-County Community Action Program, DBA Tri-County Transit, and authorizes the Board Chair to execute the U.S. DOT Assurances associated with Title VI during the effective plan period.

**Attest**, the resolution adopted therein was duly authorized by the Board of Directors on September 26, 2023.

DocuSigned by:  
  
By: \_\_\_\_\_  
548A755F4E80405  
Name: Sandy Alonzo  
Title: Board Chair

DocuSigned by:  
  
By: \_\_\_\_\_  
4BF8172A3A8B4AC  
Name: George Sykes  
Title: Treasurer



# TRI-COUNTY COMMUNITY ACTION

Serving Coös, Carroll & Grafton Counties since 1965

*Helping People. Changing Lives.*

## Tri County Community Action Program, Inc. Key Personnel Sheet

Jeanne Robillard

Randall Pilotte

Brenda Gagne

Jeanene McDonald

Scott Boisvert

Chief Executive Officer

Chief Financial Officer

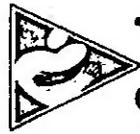
Chief Programs Officer

Director, Tri County Transit

Department Head, Economic Supports

---

CEO: Jeanne L. Robillard CPO: Brenda Gagne CFO: Randall S. Pilotte  
30 Exchange Street, Berlin NH 03570 P: 603-752-7001  
[www.tccap.org](http://www.tccap.org) [FB@TriCountyCommunityActionProgram](mailto:FB@TriCountyCommunityActionProgram)



# TRI-COUNTY COMMUNITY ACTION

Serving Coös, Carroll & Grafton Counties since 1965

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---

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30 Exchange Street, Berlin NH 03570 P: 603-752-7001  
[www.tccap.org](http://www.tccap.org) [FB@TriCountyCommunityActionProgram](mailto:FB@TriCountyCommunityActionProgram)

# jmcDonald

## Objectives:

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

## Education

White Mountain Community College

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

## Experience

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

Director of Transportation October 6, 2021- Present

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

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

Operations Manager July 1, 2017 – October 6, 2021

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

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

Dispatcher April 2015 – June 30, 2017

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

Wildcat Mountain Ski Area | Gorham, NH

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

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

Toys R Us | Settlers Green, North Conway, NH

Asst. Manager *April 2012* – January 2014

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

Northern Human Services | Berlin, NH

Housing Coordinator *March 1999* – September 2011

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

jmedonald

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**Skills:**

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

**References available upon request**

# Jeanne L. Robillard

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## 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

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## PROFESSIONAL EXPERIENCE

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

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

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

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

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

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

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

**Bookkeeper: Women's Rural Entrepreneurial Network (WREN)****Bethlehem, NH current PT employment**

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

**Tri-County Community Action Programs, Inc.****Direct Services/Volunteer Coordinator: Support Center at Burch House****Littleton, New Hampshire 1997 to 2007**

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

**Director: Haverhill Area Juvenile Diversion Program****Woodsville, New Hampshire 1999-2001**

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

**Counselor/Title I Teacher: Northern Family Institute-Jefferson Shelter****Jefferson, New Hampshire 1996-1999**

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

**Education****BS in Human Services, Springfield College School of Human Services, Boston, MA**

Criminal Justice Concentration, *Graduated with 4.0 GPA*

**AS in Drug and Alcohol Rehabilitation Counseling (DARC Program)****Southern Connecticut Community College, New Haven, CT****Additional Skills, Professional Leadership and Civic Affiliations**

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

# 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