

COMMISSIONER
Jared S. Chicoine

DEPUTY COMMISSIONER
Joshua W. Elliott

STATE OF NEW HAMPSHIRE



39 - 9/16/26

TDD Access
Relay NH
711

(603) 271-3670

Website:
www.energy.nh.gov

DEPARTMENT OF ENERGY

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

September 16, 2026

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

REQUESTED ACTION

1) Authorize the New Hampshire Department of Energy (Department) to enter into a **SOLE SOURCE** contract with Tri-County Community Action Program, Inc. (TCCAP), Berlin, NH, Vendor #177195, in the amount of \$5,955,708 for the Fuel Assistance Program (FAP) effective upon Governor and Executive Council approval through September 30, 2028. **100% Federal Funds.**

Funds to support this request are available in the account Fuel Assistance as follows:

02-52-52-52050-33540000-074-500587

FY 2027

Grants for Pub Assist & Relief

\$5,955,708

2) Further request authorization to advance Tri-County Community Action Program, Inc. \$32,233 from the above-referenced contract amount.

EXPLANATION

This contract is **SOLE SOURCE** because the historical performance of the Community Action Agencies (CAA) in the New Hampshire LIHEAP, their outreach and client service capabilities, and the synergies that benefit the FAP as a result of the five statewide CAAs' implementation of several other federal assistance programs as well as the infrastructure that is already in place to deliver LIHEAP (also known as Fuel Assistance Program or FAP) services. The Department proposes to continue to subcontract with the five CAAs who have successfully provided FAP services at the local level for more than three decades. The CAAs work closely with the Department's FAP Administrator in the implementation of the program.

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

Hampshire families, including those who are elderly or disabled. Program funds are targeted to low-income households with high energy burdens. The current maximum income level is 60% of the State Median Income (SMI), which is \$93,680 per year for a family of four. The average FAP benefit during the last program year was \$1,002. The program operates on an October 1st through September 30th program year.

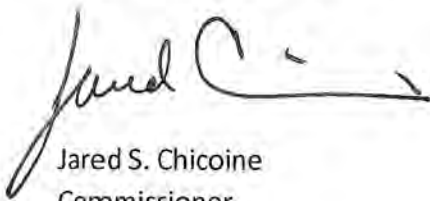
The proposed advance of funds will enable the CAA to operate the program between monthly reimbursements from the State.

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

The Department has determined that the vendor is in good standing with the Secretary of State's Office, has secured the required levels of insurance, and has provided evidence of authority to execute and be bound by the contract. Documents supporting these assertions are available at the agency, for review upon request.

TCCAP is a non-profit organization, and the Department has confirmed the vendor is registered and in good standing with the Department of Justice's Charitable Division.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Jared S. Chicoine", with a stylized flourish at the end.

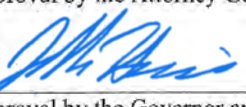
Jared S. Chicoine
Commissioner

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

AGREEMENT

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

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name Department of Energy		1.2 State Agency Address 21 S. Fruit St., Ste. 10, Concord, NH 03301	
1.2 Contractor Name Tri-County Community Action Program, Inc.		1.4 Contractor Address 30 Exchange St, Berlin NH 03570	
1.5 Contractor Phone Number (603) 752-7001	1.6 Account Unit and Class 33540000-074	1.7 Completion Date 09/30/2028	1.8 Price Limitation \$5,955,708
1.9 Contracting Officer for State Agency Leah Richards, Fuel Assistance Program Administrator		1.10 State Agency Telephone Number (603) 271-3670	
1.11 Contractor Signature  Date: 8/3/26		1.12 Name and Title of Contractor Signatory Brenda Gagne Chief Program Officer	
1.13 State Agency Signature  Date: 8/3/26		1.14 Name and Title of State Agency Signatory Jared S. Chicoine, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 8/26/2026			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

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

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

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

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

7. PERSONNEL.

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

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

8. EVENT OF DEFAULT/REMEDIES.

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

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) calendar days from the date of the notice; and if the Event of Default is not timely cured,

terminate this Agreement, effective two (2) calendar days after giving the Contractor notice of termination;

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment,

delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

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

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

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

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

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

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

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration,

but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

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

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

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

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

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

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

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

EXHIBIT A
SPECIAL PROVISIONS

1. Tri-County Community Action Program, Inc. hereinafter "the Contractor," agrees to provide services to implement the Low Income Home Energy Assistance Program (LIHEAP) Grant (also known as Fuel Assistance Program or FAP) as detailed in the scope of work.
2. On or before the date set forth in Block 1.7 of the General Provisions, the Contractor shall deliver to the State an independent audit of the Contractor's entire agency by a qualified independent auditor in good standing with the state and federal government.
3. This audit shall be conducted in accordance with the audit requirements of Office of Management and Budget (OMB) Circular 2 CFR200, Subpart F- Audit Requirements. The Fuel Assistance Program shall be considered a "major program" for purposes of this audit.
4. This audit report shall include a schedule of revenues and expenditures by contract or grant number of all expenditures during the Contractor's fiscal year. The Contractor shall utilize a competitive bidding process to choose a qualified financial auditor at least every four years.
5. The audit report shall include a schedule of prior years' questioned costs along with an Agency response to the current status of the prior years' questioned costs. Copies of all OMB letters written as a result of audits shall be forwarded to New Hampshire Department of Energy (Department). The audit shall be forwarded to the Department within one month of the time of receipt by the Agency, accompanied by an action plan for each finding or questioned cost.
6. Delete the following from paragraph 10 of the General Provisions: "The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in Exhibit A."
7. The costs charged under this contract shall be determined as allowable under the cost principles detailed in 2 CFR 200 Subpart E – Cost Principles.
8. Program and financial records pertaining to this contract shall be retained by the Contractor for three years from the date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as stated in 2 CFR 200.334-338 – Retention Requirements for Records.

9. In accordance with Public Law 103-333, the "Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act of 1995," the following provisions are applicable to this grant award:
 - a. Section 507: "Purchase of American-Made Equipment and Products – It is the sense of the Congress that, to the greatest extent practicable, all equipment and products purchased with funds made available in this Act should be American-made."
 - b. Section 508: "When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with federal money, all states receiving federal funds, including but not limited to state and local governments and recipients of federal research grants, shall clearly state (1) the percentage of the total costs of the program or project which will be financed with federal money, (2) the dollar amount of federal funds for the project or program, and (3) the percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources."
10. CLOSE OUT OF CONTRACT. All final required reports and reimbursement requests shall be submitted to the State within 30 days of the completion date (Agreement Block 1.7).
11. ADVANCES. Advance funds must be used solely for appropriate Fuel Assistance Program expenditures. All Fuel Assistance Program payments must be transferred from the Community Action Agency's (CAA's) general operating account into a specific Fuel Assistance Program account within 48 hours after being received electronically from the State. CAAs must submit the bank account number of the designated bank account for the advance funds to the Department prior to the electronic submission of the funds to the CAA. Unspent Advance program funds must remain in the FAP dedicated account at all times and cannot be comingled with any other CAA funds. CAAs are required to submit a complete electronic copy of the FAP-dedicated bank account statement to the Department on a monthly basis.
12. This is not a Research and Development (R&D) award. The Contractor's indirect rate is 13.0 percent.
13. The Department shall have the right to issue periodic notices, memos, and updated reporting forms and information.
14. Contractor shall notify Department of any media inquiries and responses and copies of published media clippings and broadcasts. The Department shall have the right to participate in any meetings with media.
15. The Department shall have the right to publicize progress of this program.

16. Prohibition on Boycotting Israel

For the purposes of this Section, the terms shall be defined as follows:

“Boycotting Israel” means engaging in refusals to deal, terminating business activities, or other similar commercial actions intended to limit commercial relations with persons doing business in Israel or in Israeli-controlled territories when the actions are taken (1) in compliance with or adherence to calls for a boycott of Israel other than those boycotts to which Pub. L. No. 96- 78, § 8, 93 Stat. 522 (1979) applies; or (2) in a manner that discriminates on the basis of nationality, national origin, or religion that is not based on a legitimate business reason.

If the State receives evidence that the Contractor is Boycotting Israel, the State shall determine whether the Contractor is Boycotting Israel. A statement indicating that the Contractor engaged in an action of Boycotting Israel or has taken any action of Boycotting Israel at the request, in compliance with, or in furtherance of calls to boycott Israel, may be considered as one type of evidence that the Contractor is, or has been, participating in act of Boycotting Israel. An expressive activity, alone, directed at a specific person or a governmental action may not be considered evidence of an action of Boycotting Israel.

A determination by the State that the Contractor is engaged in an action of Boycotting Israel constitutes an Event of Default.

17. The guidance of 2 CFR 200 flow down to all sub-grantee and/or sub-contractor(s).
18. During the duration of the contract the Contractor must maintain a valid and active Unique Entity Identifier (UEI) registration in SAM.gov.

EXHIBIT B
SCOPE OF SERVICES

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

The contract period, to be known as Program Year 2027 (PY27), will commence on upon approval from New Hampshire Governor and Executive Council (Governor and Executive Council), and will have a completion date of September 30, 2028.

FAP services will be defined to include the following categories:

1. Outreach, eligibility, determination, and certification of FAP applicants through the state-authorized software;
2. Payments directly to energy vendors;
3. Payments directly to landlords for renters who pay their energy costs as undefined portions of their rent;
4. Payments directly to clients only when deemed appropriate and necessary as defined in the Fuel Assistance Program Policy and Procedures Manual;
5. Emergency Assistance through expedited application and payment processing as outlined in the Fuel Assistance Program Policy and Procedures Manual.

EXHIBIT C

PAYMENT TERMS

In consideration of the satisfactory performance of the Services, the Department agrees to pay Tri-County Community Action Program, Inc. in total, the sum of:

LIHEAP PY2027 Funds:

\$322,333 for administration costs, of which \$32,233 will be issued as a cash advance;

\$5,243,879 for program costs;

\$218,496 for program support costs;

\$171,000 for Assurance 16.

1. Drawdowns from the total contracted amount will be paid to the Contractor only after written documentation of cash need is submitted to the Department. Disbursement of the contracted amount shall be made in accordance with the procedures established by the State and 2 CFR 200.305(b) on an advance basis; limited to minimum amounts needed; and be timed to be in accordance with the actual, immediate cash requirements of the Contractor in carrying out the purpose of the program.
2. The Contractor must make timely payments to sub-contractors in accordance with the contract provisions.
3. Contractor shall submit a payment request to the Department for each month of the contract period. Payment requests from Contractor shall be received at the Department no later than the 15th day of each month, or the first business day following the 15th day.
4. The Authorization to spend the above-awarded funds will be provided in writing by the Department to the Contractor as the Federal funds become available (Exhibit I).
5. Complete documentation to support invoices shall be maintained by the Contractor for no less than three years as required under federal regulation. The Contractor is solely responsible for paying any disallowed costs associated with the misappropriation of federal funds and/or costs expended that the Contractor is not able to sufficiently support with expenditure backup documentation upon request for up to three years commencing the contract end date.
6. All obligations of the Department, including the continuance of any payments, are contingent upon the availability and continued appropriation of Federal funds for the services to be provided.

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT D

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

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS

U.S. DEPARTMENT OF EDUCATION - CONTRACTORS

U.S. DEPARTMENT OF AGRICULTURE – CONTRACTORS

U.S. DEPARTMENT OF LABOR

U.S. DEPARTMENT OF ENERGY

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

Fuel Assistance Administrator

New Hampshire Department of Energy, 21 South Fruit Street, Suite 10, Concord, NH 03301

- (A) The Contractor certifies that it will or will continue to provide a drug-free workplace by:
- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Contractor's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - (b) Establishing an ongoing drug-free awareness program to inform employees about—
 - (1) The dangers of drug abuse in the workplace;
 - (2) The Contractor's policy of maintaining a drug-free workplace;

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

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

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

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

Tri-County Community Action Program, INC.
Contractor Name

Upon G&C approval through September 30, 2028
Period Covered by this Certification

Brenda Gagne Chief Program Officer
Name and Title of Authorized Contractor Representative

Brenda Gagne
Contractor Representative Signature

8/3/26
Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT E

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

CERTIFICATION REGARDING LOBBYING

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS

U.S. DEPARTMENT OF EDUCATION - CONTRACTORS

U.S. DEPARTMENT OF AGRICULTURE – CONTRACTORS

U.S. DEPARTMENT OF LABOR

U.S. DEPARTMENT OF ENERGY

Programs (indicate applicable program covered): **Low-Income Home Energy Assistance Program**

Contract Period: Upon G&C approval through September 30, 2028

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

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

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file

the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Brenda Magne
Contractor Representative Signature

Chief Program Officer
Contractor's Representative Title

Tri-County Community Action Program, Inc.
Contractor Name

8/3/26
Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT F

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12529 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

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

Instructions for Certification

- (1) By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
- (2) The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the Department determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
- (3) The certification in this clause is a material representation of fact upon which reliance was placed when the Department determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, may terminate this transaction for cause or default.
- (4) The prospective primary participant shall provide immediate written notice to the Department to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- (5) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76.
- (6) The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the Department.
- (7) The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by the Department, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

- (8) A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List (of excluded parties).
- (9) Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
- (10) Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, the Department may terminate this transaction for cause or default.
- (11) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
- a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - b) have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - c) are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (l) (b) of this certification; and
 - d) have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
- (12) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

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

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

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

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


Contractor Representative Signature

Chief Program Officer
Contractor's Representative Title

Tri-County Community Action Program, INC.
Contractor Name

Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT G

CERTIFICATION REGARDING THE

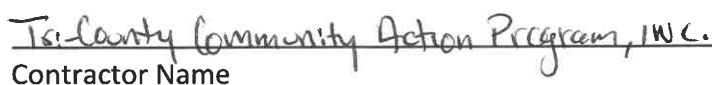
AMERICANS WITH DISABILITIES ACT COMPLIANCE

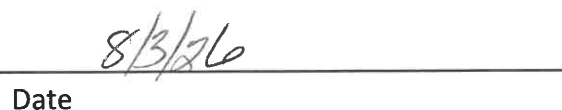
The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

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


Contractor Representative Signature


Contractor's Representative Title


Contractor Name


Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT H

CERTIFICATION

Public Law 103-227, Part C

ENVIRONMENTAL TOBACCO SMOKE

Public Law 103227, Part C Environmental Tobacco Smoke, also known as the Pro Children Act of 1994, requires that smoking not be permitted in any portion of any indoor facility routinely owned or leased or contracted for by an entity and used routinely or regularly for provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee.

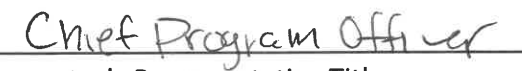
The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment.

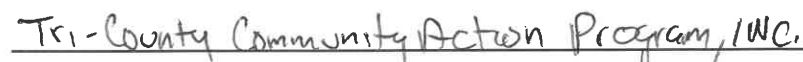
Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

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

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


Contractor Representative Signature


Contractor's Representative Title


Contractor Name

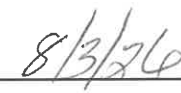

Date

Exhibit I

PY24 Fuel Assistance Program Authorization to Spend (aka Approval to Obligate)

SAMPLE ONLY	CAPBM	CAPSC	SCS	SNHS	TCCAP	STATEWIDE
Program Funds						
PY 23 Funds Remaining	\$ 66,643	\$ 772,405	\$ -	\$ 4,295,035	\$ -	\$ 5,134,083
PY 24 Funds Remaining	\$ 3,157,257	\$ 1,955,953	2,457,048	\$ 7,013,005	\$ 2,498,808	\$ 17,082,071
Additional PY 24 Funds Added on 8/7/24	\$ 241,725	\$ 157,358	\$ 209,962	\$ -	\$ 271,582	\$ 880,627
TOTAL Amount Authorized to Spend	\$ 3,465,625	\$ 2,885,716	\$ 2,667,010	\$ 11,308,040	\$ 2,770,390	\$ 23,096,781
Below - only Additional funds updated						
Program Support (2%) Funds						
PY 24 Funds Authorized	\$ 65,426	\$ 30,524	\$ 31,706	\$ 77,365	\$ -	\$ 205,021
Additional PY 24 Funds Added 8/7/24	\$ 4,933	\$ 3,211	\$ 4,285	\$ -	\$ -	\$ 12,429
TOTAL Amount Authorized to Spend	\$ 70,359	\$ 33,735	\$ 35,991	\$ 77,365	\$ -	\$ 217,450
Administrative Funds						
PY 23 Funds Remaining	\$ 82,965	\$ -	\$ 192,295	27,399	\$ 313,443	\$ 616,102
PY 24 Funds Remaining	\$ 197,117	\$ 11,407	\$ 176,023	\$ 638,847	\$ 315,581	\$ 1,338,975
Additional PY24 Funds Added 8/7/24	\$ 24,670	\$ 16,060	\$ 21,422	\$ -	\$ 27,155	\$ 89,307
TOTAL Amount Authorized to Spend	\$ 304,752	\$ 27,467	\$ 389,741	\$ 666,246	\$ 656,179	\$ 2,044,384
Assurance 16 Funds						
PY 23 Funds Remaining	\$ -	\$ -	\$ -	\$ 117,018	\$ -	\$ 117,018
PY 24 Funds Remaining	\$ 67,421	\$ 54,804	\$ 57,387	\$ 425,400	\$ 78,487	\$ 683,499
TOTAL Amount Authorized to Spend	\$ 67,421	\$ 54,804	\$ 57,387	\$ 542,418	\$ 78,487	\$ 800,517

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT J

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

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), the Department must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

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

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

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

U.S. DHHS Award #2701NHLIEA; Award Date: 11/01/2026
LIHEAP PY27 ALN # 93.568
Tri-County Community Action Program, Inc.

Contractor Initials  Exhibit J
Date 8/3/26
Page 1 of 3

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


Contractor Representative Signature

Brenda Gagne, Chief Program Officer
Authorized Contractor Representative Name & Title

Tri-County Community Action Program, Inc.
Contractor Name

8/3/26
Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT J

FORM A

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

1. The UEI number for your entity is: F4UJKSNJDJML6

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

☒ NO

☐ YES

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

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

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

☐ NO

☐ YES

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

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

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

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

State of New Hampshire

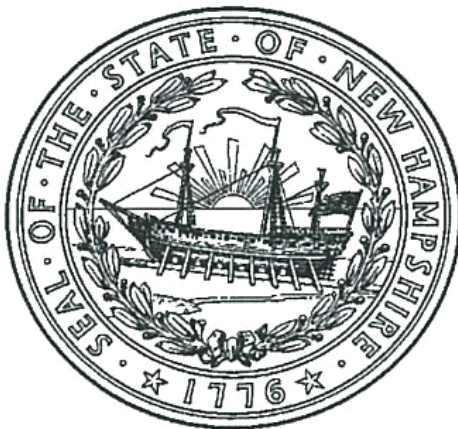
Department of State

CERTIFICATE

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

Business ID: **63020**

Certificate Number: **0007892406**



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. 2026.

A handwritten signature in black ink, appearing to read "David M. Scanlan", is written over a faint circular outline.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Gabrielle O'Malley_____, 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.(Tri-County CAP)_____.
(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 27th_____, 20_25_, at which a quorum of the Directors/shareholders were present and voting.
(Date)

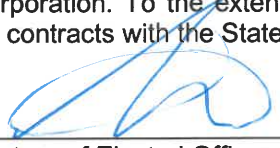
VOTED: That Jeanne Robillard, or Randall Pilotte, or Brenda Gagne (may list more than one person)
(Name and Title of Contract Signatory)

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: 8/3/20



Signature of Elected Officer
Name: Gabrielle O'Malley
Title: Board Chair



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

07/01/2026

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

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

PRODUCER Cross Insurance-Manchester 1100 Elm Street Manchester NH 03101	CONTACT NAME: Lindsey Goodrich PHONE (A/C, No, Ext): (603) 669-3218 E-MAIL ADDRESS: manch.certs@crossagency.com FAX (A/C, No): (603) 645-4331
INSURED Tri-County Community Action Program, Inc. 30 Exchange St Berlin NH 03570-1911	INSURER(S) AFFORDING COVERAGE INSURER A: Philadelphia Indemnity Ins Co INSURER B: Granite State Health Care and Human Services Self- INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES**CERTIFICATE NUMBER:** 26-27 All Lines**REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☒ LOC OTHER:			PHPK2571941	07/01/2026	07/01/2027	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000
A	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ NON-OWNED AUTOS ONLY			PHPK2571943-007	07/01/2026	07/01/2027	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	☒ UMBRELLA LIAB ☒ EXCESS LIAB DED ☒ RETENTION \$ 10,000			PHUB870544	07/01/2026	07/01/2027	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N ☒ N	N/A	P01892HCHS2026 (3a.) NH	01/01/2026	01/01/2027	☒ PER STATUTE E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

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

Refer to policy for exclusionary endorsements and special provisions.

CERTIFICATE HOLDER**CANCELLATION**NH Department of Energy
21 South Fruit St., Ste. 10

Concord

NH 03301

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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NONPROFIT COVER SHEET

A. Entity Name: Tri-County Community Action Program, Inc.

B. Entity's Contact Information:

For Records Requests (e.g., resumes of key personnel; audited financial statements):

Name / Phone / Email: 603-752-7001 tccapcontracts@tccap.org

Person responsible for Accuracy and Completeness of information provided:

Name: Jeanne Robillard

Title: Chief Executive Officer

Signature:

DocuSigned by:
Jeanne Robillard

C. List Board of Directors and Affiliations

<u>Name (Identify any additional role(s) in Parentheses)</u>	<u>Affiliations</u>
E.g., John Doe (President)	
Brian Hoffman (Secretary)	Community Member
Gabrielle Omalley (Board Chair)	Community Member
Melissa Mullen	Citizens Bank
John Bolton (Treasurer)	AARP
Linda Massimilla	Community Member
Ruth Heintz (Vice Chair)	NH Legal Assistance Town of Bethlehem ZBA
Erika Collins	Whitehorse Recovery
Benoit Lamontagne	Department of Business and Economic Affairs

D. List Key Personnel (Resumes must be available upon request to the person(s) listed in section B or may be attached):

<u>Name</u>	<u>Role</u>	<u>Annual Salary</u>	<u>Amount Paid From This Contract</u>
Jeanne Robillard	CEO	\$155,012	\$0.00
Randall Pilotte	CFO	\$100,888	\$0.00
Brenda Gagne	CPO	\$90,480	\$0.00

DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

E. Check one of the following:

- ☒ [X] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**
- ☐ [] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).
-
-
-

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

- ☒ [X] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**
- ☐ [] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**
- ☐ [] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

**** Note:** Attached screen shot from the DOJ Registered Charities List found at:

<https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf>

FINANCIAL DISCLOSURES

G. Check one the following:

- ☒ [X] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**
- ☐ [] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**
- ☐ [] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

1. INCOME STATEMENT

<u>Revenue</u>		<u>Expenses</u>	
<i>Grants</i>	\$	<i>Compensation of officers, directors, and key personnel</i>	\$
<i>Donations</i>	\$		
<i>Program Services Revenue</i>	\$	<i>Other salaries & wages</i>	\$
<i>Interest & Dividends</i>	\$	<i>Payroll taxes & employee benefits</i>	\$
<i>All other Revenue</i>	\$	<i>Occupancy, rent, utilities, and insurance</i>	\$
<u>Total Revenue</u>	\$	<i>Printing, publications, postage, office supplies, and IT</i>	\$
		<i>All other expenses</i>	\$
		<u>Total Expenses</u>	\$

2. BALANCE SHEET

<u>Assets</u>		<u>Liabilities</u>	
<i>Cash & Equivalents</i>	\$	<i>Accounts Payable</i>	\$
<i>Investments</i>	\$	<i>Loans Payable</i>	\$
<i>Real Estate (less any depreciation)</i>	\$	<i>All other liabilities</i>	\$
<i>Other Property & Equipment (less any depreciation)</i>	\$	<u>Total Liabilities</u>	\$
<i>Pledges, grants, accounts receivable</i>	\$		
<i>All other assets</i>	\$		
<u>Total Assets</u>	\$		

MISSION **STATEMENT**

Tri-County Community Action Program provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals.

VISION **STATEMENT**

Individuals and families are empowered to create vibrant communities and foster self-sufficiency.

VALUES **STATEMENT**

Tri-County Community Action Program, values a culture of integrity.

This Includes:

1. Transparency in all our interactions and communications, stressing accountability to ourselves as an organization and to those we serve.
2. Connection to community. We value our community partners and work to build strong partnerships that unite us all in the common goal of improving the lives of others.
3. Recognition of our mutual humanity. We treat customers, co-workers and colleagues with compassion, fairness, dignity and respect.
4. We value the empowerment of those who seek our services, believing that empowerment leads to improved self-worth and enables those we serve to fully participate in their communities and share their success with others.



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Financial Statements

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

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024
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, 2025 AND 2024**

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Tri-County Community Action Program, Inc. and Affiliate (New Hampshire nonprofit organizations), which comprise the consolidated statements of financial position as of June 30, 2025 and 2024, 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, 2025, 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, 2025, 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 and non-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 and non-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 11, 2025, 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' 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 13, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Leone McDonnell & Roberts
Professional Association

North Conway, New Hampshire
November 11, 2025

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2025 AND 2024

	<u>ASSETS</u>	<u>2025</u>	<u>2024</u>
CURRENT ASSETS			
Cash and cash equivalents		\$ 5,711,728	\$ 4,658,626
Restricted cash, Guardianship Services Program		1,494,908	1,026,499
Accounts receivable		1,687,892	2,044,392
Pledges receivable		218,958	284,892
Inventories		121,075	102,774
Prepaid expenses		<u>214,342</u>	<u>179,803</u>
Total current assets		<u>9,448,903</u>	<u>8,296,986</u>
PROPERTY			
Property and equipment		13,112,136	12,831,168
Less accumulated depreciation		<u>(7,452,287)</u>	<u>(6,994,869)</u>
Property, net		<u>5,659,849</u>	<u>5,836,299</u>
NONCURRENT ASSETS			
Right of use asset, operating		129,857	123,817
Restricted cash		<u>475,150</u>	<u>449,389</u>
Total noncurrent assets		<u>605,007</u>	<u>573,206</u>
TOTAL ASSETS		<u>\$ 15,713,759</u>	<u>\$ 14,706,491</u>
	<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES			
Current portion of long term debt		\$ 140,153	\$ 135,315
Current portion of right of use liability, operating		69,432	59,260
Accounts payable		265,102	273,732
Accrued compensated absences		243,285	227,225
Accrued salaries		106,779	89,951
Accrued expenses		167,202	106,809
Refundable advances		47,342	85,188
Other liabilities		<u>1,554,413</u>	<u>1,135,480</u>
Total current liabilities		2,593,708	2,112,960
NONCURRENT LIABILITIES			
Right of use liability, operating, less current portion		60,425	64,557
Long term debt, net of current portion		<u>3,971,266</u>	<u>4,108,684</u>
Total liabilities		<u>6,625,399</u>	<u>6,286,201</u>
NET ASSETS			
Without donor restrictions		8,656,900	8,074,913
With donor restrictions		<u>431,460</u>	<u>345,377</u>
Total net assets		<u>9,088,360</u>	<u>8,420,290</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$ 15,713,759</u>	<u>\$ 14,706,491</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, 2025
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2025 Total</u>	<u>2024 Total</u>
REVENUES AND OTHER SUPPORT				
Grants and contracts	\$ 17,387,552	\$ 170,594	\$ 17,558,146	\$ 17,376,848
Program funding	980,301	-	980,301	1,054,639
Utility programs	1,410,743	-	1,410,743	1,680,558
In-kind contributions	440,670	-	440,670	422,563
Contributions	486,499	-	486,499	354,046
Fundraising	31,252	-	31,252	32,778
Rental income	941,886	-	941,886	889,403
Interest income	80,200	-	80,200	79,025
Gain on disposal of property	2,000	-	2,000	800
Other revenue	<u>3,381</u>	<u>-</u>	<u>3,381</u>	<u>1,708</u>
Total revenues and other support	21,764,484	170,594	21,935,078	21,892,368
NET ASSETS RELEASED FROM RESTRICTIONS	<u>84,511</u>	<u>(84,511)</u>	<u>-</u>	<u>-</u>
Total revenues, other support, and net assets released from restrictions	<u>21,848,995</u>	<u>86,083</u>	<u>21,935,078</u>	<u>21,892,368</u>
FUNCTIONAL EXPENSES				
Program Services:				
Agency Fund	1,158,360	-	1,158,360	1,295,519
Head Start	3,458,182	-	3,458,182	3,171,577
Guardianship	775,529	-	775,529	601,621
Transportation	1,317,802	-	1,317,802	1,810,631
Volunteer	82,632	-	82,632	72,341
Carroll County Dental	608,137	-	608,137	585,935
Homeless	985,595	-	985,595	1,151,632
Energy and Community Development	9,828,943	-	9,828,943	9,943,891
Elder	1,399,775	-	1,399,775	1,287,154
Housing Services	<u>230,299</u>	<u>-</u>	<u>230,299</u>	<u>212,242</u>
Total program services	<u>19,845,254</u>	<u>-</u>	<u>19,845,254</u>	<u>20,132,543</u>
Supporting Activities:				
General and administrative	1,417,723	-	1,417,723	1,204,546
Fundraising	<u>4,031</u>	<u>-</u>	<u>4,031</u>	<u>3,429</u>
Total supporting activities	<u>1,421,754</u>	<u>-</u>	<u>1,421,754</u>	<u>1,207,975</u>
Total functional expenses	<u>21,267,008</u>	<u>-</u>	<u>21,267,008</u>	<u>21,340,518</u>
CHANGE IN NET ASSETS	581,987	86,083	668,070	551,850
NET ASSETS, BEGINNING OF YEAR	<u>8,074,913</u>	<u>345,377</u>	<u>8,420,290</u>	<u>7,868,440</u>
NET ASSETS, END OF YEAR	<u>\$ 8,656,900</u>	<u>\$ 431,460</u>	<u>\$ 9,088,360</u>	<u>\$ 8,420,290</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, 2025**

	<u>Agency Fund</u>	<u>Head Start</u>	<u>Guardianship</u>	<u>Transportation</u>	<u>Volunteer</u>	<u>Carroll County Dental</u>	<u>Homeless</u>	<u>Energy and Community Development</u>	<u>Elder</u>	<u>Housing Services</u>	<u>Total</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Direct Expenses														
Payroll	\$ 298,502	\$ 1,792,843	\$ 508,342	\$ 596,834	\$ 42,764	\$ 228,258	\$ 318,353	\$ 1,575,083	\$ 609,717	\$ 61,467	\$ 6,032,163	\$ 706,005	\$ -	\$ 6,738,168
Payroll taxes and benefits	72,737	480,811	123,018	116,440	17,093	56,928	85,600	432,474	112,721	-	1,497,822	179,187	-	1,677,009
Assistance to clients	-	-	-	212,985	-	-	309,133	6,660,624	-	-	7,182,742	-	-	7,182,742
Consumable supplies	3,090	225,941	10,181	4,415	1,977	34,995	84,276	547,691	334,110	2,226	1,248,902	17,428	-	1,266,330
Space costs and rentals	11,390	253,621	47,530	6,304	5,508	-	93,062	234,240	74,284	-	725,939	99,423	-	825,362
Depreciation expense	203,404	36,218	2,000	104,900	-	36,075	26,794	30,053	5,160	67,389	511,993	-	-	511,993
In-kind expended	-	238,887	-	27,156	4,320	-	-	-	170,307	-	440,670	-	-	440,670
Consultants and contractors	2,125	50,794	13,301	34,491	279	194,487	2,159	78,069	14,347	-	390,052	141,366	-	531,418
Utilities	216,057	36,861	32,395	15,981	2,242	13,694	30,973	47,480	32,315	29,313	457,311	9,155	-	466,466
Travel and meetings	14,298	180,258	8,293	42,290	3,674	4,583	9,352	13,021	17,567	248	293,584	48,047	-	341,631
Other direct program costs	9,905	29,343	3,779	9,610	3,051	655	7,246	27,691	8,886	38,489	138,655	60,031	4,031	202,717
Fiscal and administrative	30,958	2,760	9,112	1,780	88	6,972	1,290	29,619	1,196	4,332	88,107	105,379	-	193,486
Building and grounds maintenance	133,657	65,443	357	14,253	-	7,406	4,188	92	5,633	13,445	244,474	128	-	244,602
Interest expense	71,992	3,206	2,856	177	38	185	44	2,800	305	-	81,603	-	-	81,603
Vehicle expense	5,740	-	-	124,527	-	-	-	97,776	-	-	228,043	-	-	228,043
Insurance	68,964	10,965	836	3,788	1,598	1,379	10,636	5,741	-	3,580	107,487	33,150	-	140,637
Maintenance of equipment and rental	3,950	50,231	12,960	1,836	-	20,745	2,489	40,637	10,751	9,735	153,334	17,974	-	171,308
Fixed fees	11,591	-	569	35	-	1,775	-	5,852	2,476	75	22,373	450	-	22,823
Total Direct Expenses	1,158,360	3,458,182	775,529	1,317,802	82,632	608,137	985,595	9,828,943	1,399,775	230,299	19,845,254	1,417,723	4,031	21,267,008
Indirect Expenses														
Indirect costs	131,459	390,387	94,925	125,712	9,432	72,037	73,063	371,708	149,000	-	1,417,723	(1,417,723)	-	-
Total Direct & Indirect expenses	<u>\$ 1,289,819</u>	<u>\$ 3,848,569</u>	<u>\$ 870,454</u>	<u>\$ 1,443,514</u>	<u>\$ 92,064</u>	<u>\$ 680,174</u>	<u>\$ 1,058,658</u>	<u>\$ 10,200,651</u>	<u>\$ 1,548,775</u>	<u>\$ 230,299</u>	<u>\$ 21,262,977</u>	<u>\$ -</u>	<u>\$ 4,031</u>	<u>\$ 21,267,008</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, 2024**

	<u>Agency Fund</u>	<u>Head Start</u>	<u>Guardianship</u>	<u>Transportation</u>	<u>Volunteer</u>	<u>Carroll County Dental</u>	<u>Homeless</u>	<u>Energy and Community Development</u>	<u>Elder</u>	<u>Housing Services</u>	<u>Total</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Direct Expenses														
Payroll	\$ 353,307	\$ 1,716,764	\$ 388,354	\$ 666,067	\$ 46,912	\$ 261,594	\$ 362,333	\$ 1,484,816	\$ 562,713	\$ 56,066	\$ 5,898,926	\$ 560,294	\$ -	\$ 6,459,220
Payroll taxes and benefits	64,347	451,075	90,921	129,016	11,544	58,754	97,532	399,283	106,174	-	1,408,646	134,843	-	1,543,489
Assistance to clients	-	-	-	589,597	-	-	473,809	6,684,095	-	-	7,747,501	-	-	7,747,501
Consumable supplies	7,083	195,969	7,904	8,982	378	37,999	14,267	514,916	310,482	807	1,098,787	28,194	-	1,126,981
Space costs and rentals	2,575	243,768	44,948	9,102	6,003	-	94,093	213,546	66,953	-	680,988	98,610	-	779,598
Depreciation expense	203,322	40,474	7,830	102,254	-	36,982	24,712	41,321	5,160	67,389	529,444	-	-	529,444
In-kind expended	-	216,562	-	56,776	2,160	-	-	-	147,065	-	422,563	-	-	422,563
Consultants and contractors	60,692	20,159	3,040	29,600	688	139,596	24,099	358,410	9,062	-	645,346	139,864	-	785,210
Utilities	175,497	31,490	28,022	15,425	1,776	11,763	31,649	47,311	28,112	26,848	397,893	12,544	-	410,437
Travel and meetings	13,450	129,948	9,683	47,652	79	12,238	7,142	18,517	18,830	495	258,034	27,287	-	285,321
Other direct program costs	61,007	36,716	2,053	13,556	803	703	4,012	24,538	7,044	35,106	185,538	65,624	3,429	254,591
Fiscal and administrative	32,897	100	8,829	1,424	164	8,408	3,175	33,847	1,378	2,310	92,532	86,720	-	179,252
Building and grounds maintenance	150,839	34,515	80	5,648	-	7,399	3,936	4,943	1,709	10,393	219,462	-	-	219,462
Interest expense	79,312	852	2,489	382	-	78	25	1,804	328	-	85,270	-	-	85,270
Vehicle expense	8,119	-	-	124,527	-	-	98	88,021	-	-	220,765	-	-	220,765
Insurance	65,884	10,481	797	3,613	1,598	3,540	10,144	5,965	-	3,859	105,881	37,551	-	143,432
Maintenance of equipment and rental	12,350	42,704	6,596	6,971	236	4,844	606	21,210	16,539	8,969	121,025	12,431	-	133,456
Fixed fees	<u>4,838</u>	<u>-</u>	<u>75</u>	<u>39</u>	<u>-</u>	<u>2,037</u>	<u>-</u>	<u>1,348</u>	<u>5,605</u>	<u>-</u>	<u>13,942</u>	<u>584</u>	<u>-</u>	<u>14,526</u>
Total Direct Expenses	1,295,519	3,171,577	601,621	1,810,631	72,341	585,935	1,151,632	9,943,891	1,287,154	212,242	20,132,543	1,204,546	3,429	21,340,518
Indirect Expenses														
Indirect costs	<u>130,828</u>	<u>305,710</u>	<u>63,254</u>	<u>117,621</u>	<u>7,218</u>	<u>61,466</u>	<u>64,809</u>	<u>334,790</u>	<u>118,850</u>	<u>-</u>	<u>1,204,546</u>	<u>(1,204,546)</u>	<u>-</u>	<u>-</u>
Total Direct & Indirect expenses	<u>\$ 1,426,347</u>	<u>\$ 3,477,287</u>	<u>\$ 664,875</u>	<u>\$ 1,928,252</u>	<u>\$ 79,559</u>	<u>\$ 647,401</u>	<u>\$ 1,216,441</u>	<u>\$ 10,278,681</u>	<u>\$ 1,406,004</u>	<u>\$ 212,242</u>	<u>\$ 21,337,089</u>	<u>\$ -</u>	<u>\$ 3,429</u>	<u>\$ 21,340,518</u>

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, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 668,070	\$ 551,850
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	511,993	529,444
Amortization of debt issuance costs	887	887
Gain on disposal of property and equipment	(2,000)	(800)
(Increase) decrease in assets:		
Accounts receivable	356,500	(19,846)
Pledges receivable	65,934	(92,680)
Inventories	(18,301)	20,635
Prepaid expenses	(34,539)	(40,915)
Increase (decrease) in liabilities:		
Accounts payable	(8,630)	(182,712)
Accrued compensated absences	16,060	(22,552)
Accrued salaries	16,828	(997)
Accrued expenses	60,393	11,037
Refundable advances	(37,846)	(318,051)
Other liabilities	<u>418,933</u>	<u>(206,982)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>2,014,282</u>	<u>228,318</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of property and equipment	2,000	800
Purchases of property and equipment	<u>(335,543)</u>	<u>(30,198)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(333,543)</u>	<u>(29,398)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment on long-term debt	<u>(133,467)</u>	<u>(192,512)</u>
NET CASH USED IN FINANCING ACTIVITIES	<u>(133,467)</u>	<u>(192,512)</u>
NET INCREASE IN CASH AND RESTRICTED CASH	1,547,272	6,408
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	<u>6,134,514</u>	<u>6,128,106</u>
CASH AND RESTRICTED CASH, END OF YEAR	<u>\$ 7,681,786</u>	<u>\$ 6,134,514</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	<u>\$ 80,716</u>	<u>\$ 84,383</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025 AND 2024

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Principles of Consolidation

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

Nature of activities

The Organization's programs consist of the following:

Agency

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

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

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

Head Start

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2025 AND 2024

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

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

Guardianship

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

Transportation

The Organization's transit program provides various transportation services: public bus routes, door-to-door service by request, long distance medical travel to medical facilities outside our regular service area, and special trips for the elderly to go shopping and enjoy other activities that are located outside the regular service area. The Organization's fleet of 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 YEAR ENDED JUNE 30, 2025 AND 2024

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 YEAR ENDED JUNE 30, 2025 AND 2024

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 (U.S. 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 YEAR ENDED JUNE 30, 2025 AND 2024

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 \$431,460 and \$345,377 at June 30, 2025 and 2024, respectively. See **Note 12**.

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 States 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. This is the basis to determine expected credit losses for receivables. The Organization believes that the composition of receivables at year-end is consistent with historical conditions. 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 YEAR ENDED JUNE 30, 2025 AND 2024**

Property and Depreciation

Acquisitions of buildings, equipment, and improvements in excess of \$10,000 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 \$47,342 and \$85,188 as of June 30, 2025 and 2024, respectively.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025 AND 2024

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, 2025 and 2024, 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 YEAR ENDED JUNE 30, 2025 AND 2024

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, 2025 and 2024.

As of June 30, 2025 and 2024, 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 \$218,958 and \$284,892, 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 YEAR ENDED JUNE 30, 2025 AND 2024

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 YEAR ENDED JUNE 30, 2025 AND 2024

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.

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, 2025 and 2024 was \$14,807 and \$16,164, 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 2025 and 2024.

Revenue Recognition Policy

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025 AND 2024

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.

NOTE 2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 5,711,728	\$ 4,658,626
Restricted cash, Guardianship Services Program	1,494,908	1,026,499
Accounts receivable	1,687,892	2,044,392
Pledges receivable	218,958	284,892
Restricted cash	<u>475,150</u>	<u>449,389</u>
Total financial assets	<u>9,588,636</u>	<u>8,463,798</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	431,460	345,377
Restricted cash, Guardianship Services Program	1,494,908	1,026,499
Restricted cash	475,150	449,389
Less net assets with time restrictions to be met in less than a year	<u>(398,857)</u>	<u>(310,948)</u>
Amounts not available within one year	<u>2,002,661</u>	<u>1,510,317</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 7,585,975</u>	<u>\$ 6,953,481</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$3,339,000 and \$3,352,000 at June 30, 2025 and 2024, 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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025 AND 2024

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>2025</u>	<u>2024</u>
Cash, operations	\$ 5,711,728	\$ 4,658,626
Restricted cash, current	1,494,908	1,026,499
Restricted cash, long term	<u>475,150</u>	<u>449,389</u>
Total cash and restricted cash	<u>\$ 7,681,786</u>	<u>\$ 6,134,514</u>

Cash Restrictions

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 \$173,820 and is equal to 12 monthly payments. The balance as of June 30, 2025 and 2024 was \$174,841, 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, 2025 and 2024 was \$1,494,908 and \$1,026,499, respectively. These amounts are included in other liabilities in the Consolidated Statements of Financial Position. The total restricted cash within this account at June 30, 2025 and 2024 was \$1,494,908 and \$1,026,499, 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, 2025 and 2024 was \$300,309 and \$274,548, respectively. See **Note 14**.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025 AND 2024

NOTE 4. INVENTORY

In 2025 and 2024, 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, 2025 and 2024 consists of weatherization materials, totaling \$121,075 and \$102,774, respectively.

NOTE 5. PROPERTY

Property consists of the following at June 30, 2025:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Building	\$ 10,227,758	\$ 5,440,508	\$ 4,787,250
Equipment	2,434,014	2,011,779	422,235
Construction in progress	31,524	-	31,524
Land	<u>418,840</u>	<u>-</u>	<u>418,840</u>
	<u>\$ 13,112,136</u>	<u>\$ 7,452,287</u>	<u>\$ 5,659,849</u>

Property consists of the following at June 30, 2024:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Building	\$ 10,149,618	\$ 5,137,508	\$ 5,012,110
Equipment	2,262,710	1,857,361	405,349
Construction in progress	-	-	-
Land	<u>418,840</u>	<u>-</u>	<u>418,840</u>
	<u>\$ 12,831,168</u>	<u>\$ 6,994,869</u>	<u>\$ 5,836,299</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, 2025 and 2024 totaled \$511,993 and \$529,444, respectively.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025 AND 2024

NOTE 6. ACCRUED COMPENSATED ABSENCES

For the years ending June 30, 2025 and 2024, employees of the Organization were eligible to accrue vacation for a maximum of 160 hours. At June 30, 2025 and 2024, the Organization had accrued a liability for future annual leave time that its employees had earned and vested in the amount of \$243,285 and \$227,225, respectively.

NOTE 7. LONG TERM DEBT

The long term debt of the Organization as of June 30, 2025 and 2024 consisted of the following:

	<u>2025</u>	<u>2024</u>
Note payable with a bank requiring 120 monthly installments of \$2,936, including interest at 4% per annum. Secured by first mortgages on two commercial properties. Final installment due April 2031.	\$ 182,722	\$ 209,941
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.	2,067,593	2,173,841
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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
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	4,117,915	4,251,382
Unamortized debt issuance costs	<u>(6,496)</u>	<u>(7,383)</u>
Total long term debt	4,111,419	4,243,999
Less current portion due within one year	<u>(140,153)</u>	<u>(135,315)</u>
	<u><u>\$ 3,971,266</u></u>	<u><u>\$ 4,108,684</u></u>

The scheduled maturities of long-term debt as of June 30, 2025 are as follows:

<u>Years ending</u> <u>June 30</u>	<u>Amount</u>
2026	\$ 140,153
2027	143,926
2028	148,439
2029	153,097
2030	157,906
Thereafter	<u>3,374,394</u>
	<u><u>\$ 4,117,915</u></u>

NOTE 8. 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, 2025 and 2024 at 8.50% and 9.50% per annum, respectively. There was no balance outstanding at June 30, 2025 and 2024. The line is subject to renewal each February.

NOTE 9. 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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025 AND 2024

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 between 3.01%-4.67%, at the time of implementing ASU 2016-02, *Leases (Topic 842)*. 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.

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, 2025 and 2024, the annual rent expense for leased facilities and office equipment totaled \$174,836 and \$189,337, respectively.

The weighted average remaining lease term at June 30, 2025 is 2.86 years and the weighted average discount rate at June 30, 2025 is 3.13%.

Lease liability maturities as of June 30, 2025 are as follows:

<u>Year Ending</u> <u>June 30:</u>	<u>Amount</u>
2026	\$ 72,932
2027	31,844
2028	24,015
2029	5,112
2030	<u>2,933</u>
Total undiscounted lease liability	136,836
Less imputed interest	<u>(6,979)</u>
Total lease liability	<u><u>\$ 129,857</u></u>

NOTE 10. 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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025 AND 2024

The fair value of donated services included as in-kind contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2025 are as follows:

	<u>Head Start</u>	<u>Senior Meals</u>	<u>RSVP</u>	<u>Transportation</u>	<u>Total</u>
Professional services and services for disabled	\$ 90,225	\$ -	\$1,038	\$ 27,156	\$ 118,419
Packing, setup and delivery of congregate and home delivered meals	-	164,207	-	-	164,207
	<u>\$ 90,225</u>	<u>\$164,207</u>	<u>\$1,038</u>	<u>\$ 27,156</u>	<u>\$ 282,626</u>

The fair value of donated services included as in-kind contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2024 are as follows:

	<u>Head Start</u>	<u>Senior Meals</u>	<u>Transportation</u>	<u>Total</u>
Professional services and services for disabled	\$ 68,708	\$ -	\$ 26,675	\$ 95,383
Packing, setup and delivery of congregate and home delivered meals	-	141,565	-	141,565
	<u>\$ 68,708</u>	<u>\$ 141,565</u>	<u>\$ 26,675</u>	<u>\$ 236,948</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 \$486,935 and \$400,250 for the years ended June 30, 2025 and 2024, respectively.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025 AND 2024

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, 2025 are as follows:

	<u>Head Start</u>	<u>Senior Meals</u>	<u>RSVP</u>	<u>Total</u>
Difference between rent paid and market rate	\$ <u>66,071</u>	\$ <u>6,100</u>	\$ <u>217</u>	\$ <u>72,388</u>

The fair value of donated facilities included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2024 are as follows:

	<u>Head Start</u>	<u>Senior Meals</u>	<u>Transportation</u>	<u>RSVP</u>	<u>Total</u>
Difference between rent paid and market rate	\$ <u>68,291</u>	\$ <u>5,500</u>	\$ <u>6,818</u>	\$ <u>1,600</u>	\$ <u>82,209</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, 2025 are as follows:

	<u>Head Start</u>	<u>RSVP</u>	<u>Total</u>
Employee use of home	\$ 82,591	\$ -	\$ 82,591
Donated goods	<u>-</u>	<u>3,065</u>	<u>3,065</u>
Total	<u>\$ 82,591</u>	<u>\$ 3,065</u>	<u>\$ 85,656</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025 AND 2024

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, 2024 are as follows:

	<u>Head Start</u>	<u>RSVP</u>	<u>Transportation</u>	<u>Total</u>
Employee use of home	\$ 79,563	\$ -	\$ -	\$ 79,563
Donated goods	<u>-</u>	<u>560</u>	<u>23,283</u>	<u>23,843</u>
Total	<u>\$ 79,563</u>	<u>\$ 560</u>	<u>\$ 23,283</u>	<u>\$ 103,406</u>

NOTE 11. CONCENTRATION OF RISK

The Organization receives a majority of its support from federal and state governments. For the years ended June 30, 2025 and 2024, approximately \$17,119,000 (78%) and \$16,920,800 (77%), 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, 2025 and 2024, approximately 58% and 60%, 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.

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025 AND 2024

NOTE 12. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Temporary municipal funding	\$ 218,958	\$ 284,892
Restricted buildings	32,603	34,431
FAP/EAP	1,821	1,681
Head Start	2,704	1,472
Loans – HSGP	69,844	22,901
CC Grafton	170	-
CC Carroll	170	-
CC Coos	5,190	-
Dental center	<u>100,000</u>	<u>-</u>
Total net assets with donor restrictions	<u>\$ 431,460</u>	<u>\$ 345,377</u>

NOTE 13. COMMITMENTS AND CONTINGENCIES

Grant Compliance

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

Environmental Contingencies

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

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

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025 AND 2024

NOTE 14. 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 \$293,196 and \$264,483 were held in a segregated account at June 30, 2025 and 2024, respectively.

Cornerstone's use of the residual receipts account is contingent upon HUD's prior written approval. Residual receipts of \$3,002 and \$6,455 were held in a segregated account for the years ended June 30, 2025 and 2024, respectively.

Under the regulatory agreement, Cornerstone is required to set aside amounts for the return of resident paid deposits. At June 30, 2025 and 2024 \$4,111 and \$3,610, respectively, were held in a segregated account and generally are not available for operating purposes.

HUD has initiated policies to recapture funds built up in residual receipts accounts upon renewal of 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. During the year ended June 30, 2025, the excess residual receipts of \$3,454 were transferred to the operating account and are due back to HUD. These have been recorded as accrued expenses on the consolidated statement of financial position at June 30, 2025.

NOTE 15. SELF-FUNDED HEALTH INSURANCE PLAN

The Organization provides health insurance benefits to eligible employees through a self-funded health insurance plan. Under this arrangement, the Organization assumes the financial risk for paying claims, rather than purchasing traditional group insurance. The plan is administered by a third-party administrator (TPA), who processes claims, provides plan reporting, and manages other administrative functions.

To limit the Organization's exposure to large or unforeseen medical claims, stop-loss insurance coverage has been obtained. The stop-loss policy provides specific coverage for individual claims exceeding \$40,000 and aggregate coverage if total claims exceed \$809,577. For the year ended June 30, 2025, the maximum reimbursement available under the stop-loss policy was limited to \$809,577.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025 AND 2024

The Organization funds claim payments and administrative costs directly from operating cash flows. Employees also contribute to the cost of coverage through payroll deductions, based on the selected coverage tier. All employee and employer contributions are used to fund claims, administrative fees, and stop-loss premiums.

As of June 30, 2025, the Organization has recorded a liability of approximately \$79,000 for claims incurred but not reported and is included in accrued expenses on the consolidated statement of financial position. This estimate is based on historical claims experience, claims lag reports provided by the TPA, and actuarial data, where applicable. Management believes the estimate reasonably reflects the unpaid obligations of the plan as of year-end; however, actual results may differ due to the inherent uncertainty in healthcare claims trends.

Total expenses under the plan for the year ended June 30, 2025 amounted to \$886,578 and is included in payroll taxes and benefits expense on the consolidated statement of functional expenses.

The Organization continually monitors its healthcare costs and risk exposure under the self-funded plan and evaluates potential changes annually in consultation with benefits advisors.

NOTE 16. RECLASSIFICATION

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

NOTE 17. SUBSEQUENT EVENTS

The Organization has evaluated events through November 11, 2025 which is the date that the financial statements were available to be issued.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUB-RECIPIENTS
<u>U.S. Department of Health and Human Services</u>					
HEAD START CLUSTER					
Head Start	93.600		01CH011936	\$ 3,418,931	
			CLUSTER TOTAL	<u>3,418,931</u>	
Low-Income Home Energy Assistance	93.568	State of New Hampshire Department of Energy	2301NHLIEA / 2301NHLIEI	246,451	
Low-Income Home Energy Assistance	93.568	State of New Hampshire Department of Energy	2401NHLIEA	521,565	
Low-Income Home Energy Assistance	93.568	State of New Hampshire Department of Energy	2501NHLIEA / 2501NHLIEI	<u>6,863,822</u>	
			TOTAL	<u>7,631,838</u>	
AGING CLUSTER					
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (SEAS)	93.044	State of New Hampshire Department of Energy	2101NH0ASS	4,596	
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	RFA-2023-BEAS-07-TRANS-11	<u>95,302</u>	
			TOTAL	<u>99,898</u>	
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	270,252	
Nutrition Services Incentive Program (NSIP)	93.053	State of New Hampshire Department of Health and Human Services	NONE	<u>34,776</u>	
			CLUSTER TOTAL	<u>404,926</u>	
Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	SS-2024-DES-04-COMMU-05	407,728	
National Family Caregiver Support, Title III, Part E	93.052	State of New Hampshire Department of Health and Human Services	RFA-2024-DL TSS-03-ADRCS-07	20,372	
State Health Insurance Assistance Program	93.324	State of New Hampshire Department of Health and Human Services	RFA-2024-DL TSS-03-ADRCS-07	9,999	
Medicare Enrollment Assistance Program	93.071	State of New Hampshire Department of Health and Human Services	RFA-2024-DL TSS-03-ADRCS-07	10,605	
Social Services Block Grant (Title XX I&R)	93.667	State of New Hampshire Department of Health and Human Services	RFA-2024-DL TSS-03-ADRCS-07	79,890	
Social Services Block Grant (Title XX HD)	93.667	State of New Hampshire Department of Health and Human Services	RFA-2023-BEAS-04-BEASN-09	<u>111,832</u>	
			TOTAL	<u>191,722</u>	
Total U.S. Department of Health and Human Services				\$ <u>12,096,121</u>	
<u>U.S. Department of Energy</u>					
Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Department of Energy	DE-EE0009916	\$ 492,737	
BIL - Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Department of Energy	DE-EE00100001	<u>847,202</u>	
Total U.S. Department of Energy				\$ <u>1,339,939</u>	

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUB-RECIPIENTS
<u>U.S. Corporation for National and Community Service</u>					
AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP)	94.002		22SRFNH001	\$ 52,750	
Total U.S. Corporation for National and Community Service				\$ 52,750	
<u>U.S. Department of Agriculture</u>					
Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education	NONE	\$ 147,702	
Total U.S. Department of Agriculture				\$ 147,702	
<u>U.S. Department of Transportation</u>					
Formula Grants for Rural Areas and Tribal Transit Program (Section 5311)	20.509	State of New Hampshire Department of Transportation	NH-2021-017	\$ 340,270	
TRANSIT SERVICES PROGRAMS CLUSTER					
Enhanced Mobility of Seniors and Individuals with Disabilities (Section 5310)	20.513	State of New Hampshire Department of Transportation	NH-2021-016-01	410,949	212,985
			CLUSTER TOTAL	410,949	212,985
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	State of New Hampshire Department of Transportation	1385-2024-3	6,520	
Total U.S. Department of Transportation				\$ 757,739	\$ 212,985
<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	RFA-2023-DEHS-04-EMERG-03	\$ 314,904	
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	SS-2024-DBH-13-CONTI-01	249,632	
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	SS-2023-DEHS-05-YOUTH-01	6,015	
			TOTAL	255,647	
Total U.S. Department of Housing and Urban Development				\$ 570,551	
<u>U.S. Department of Homeland Security</u>					
Emergency Food and Shelter National Board Program	97.024		NONE	\$ 45,056	
Total U.S. Department of Homeland Security				\$ 45,056	
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 15,009,858	\$ 212,985
NON-FEDERAL					
Electrical Assistance Program		Community Action Program Belknap-Merrimack Counties, Inc.		\$ 349,028	

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1 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, 2025. 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 2 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 the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 INDIRECT COST RATE

Tri-County Community Action Program, Inc. has elected not to use the ten 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, 2025 and 2024, and the related statements of functional expenses, and cash flows for the years then ended, the related notes to the financial statements, and the related statement of activities for the year ended June 30, 2025 and have issued our report thereon dated November 11, 2025.

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 11, 2025

**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, 2025. 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, 2025.

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 11, 2025

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

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 are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
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, Continuum of Care Program (HOIP) – ALN 14.267
 - U.S. Department of Health and Human Services, Head Start Cluster – ALN 93.600
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Tri-County Community Action Program, Inc. was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None



TRI-COUNTY COMMUNITY ACTION

Serving Coös, Carroll & Grafton Counties since 1965

Helping People. Changing Lives.

Board of Directors

FY2026

Coos County

Secretary

Brian Hoffman
Private Sector

Board Chair

Gabrielle Omalley
Board Member
Low Income Sector

Carroll County

Melissa Mullen
Private Sector

Treasurer

John Bolton
Low Income Sector

Grafton County

Linda Massimilla
Private Sector

Vice Chair

Ruth Heintz
Elected Official

Erika Sturgeon
Low Income Sector

Benoit Lamontagne
Private Sector

Jeanne L. Robillard

CORE STRENGTHS

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

PROFESSIONAL EXPERIENCE

Tri-County Community Action Programs, Inc.

Chief Executive Officer

Berlin, NH 2018 - current FT employment

Tri-County Community Action Programs, Inc.

Chief Operating Officer

Berlin, NH 2016 - 2018

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

Tri-County Community Action Programs, Inc.

Division Director: TCCAP Prevention Services

Berlin, NH 2015- 2016

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

Tri-County Community Action Programs, Inc.

Program/Division Director: Support Center at Burch House

Littleton, New Hampshire 2007- 2015

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

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

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

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

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

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

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

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

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

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*

R A N D A L L S . P I L O T T E

S U M M A R Y

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

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

E X P E R I E N C E

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

06/2013-Present

CFO (2017 – Present)

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

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

Fiscal Director/Interim CFO (2016 – 2017)

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

Accounting Manager (2015-2016)

Sr. Accountant (2013-2014)

RANDALL PILOTTE RESUME:

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

03/1989-09/2010

Assistant Controller (2005-2010)

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

Accounting Manager (1999-2005)

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

Accountant/Payroll Supervisor (1994-1999)

Accountant (1989-1994)

NORTHERN TELECOM, INC., Concord, NH

05/1987-03/1989

Associate Results Accountant (1988-1989)

Accounts Payable (1987-1988)

E D U C A T I O N

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

**Brenda Gagne
Chief Program Officer
Tri County Community Action Program Inc.**

Professional Summary:

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

Experience:

Tri County Community Action Program, Inc.

6/30/2020 - Present

Department Head, Economic Supports

6/5/2022 Chief Programs Officer

Tri County CAP, Inc.

Tri County Transit

31 Pleasant St.

Berlin NH 03570

5/2017 – 6/30/2020

Director of Transportation

Responsibilities include;

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

Tri-County CAP, Inc.

Tri County Transit

31 Pleasant St.

Berlin NH 03570

7/2004-5/2017

Operations Manager

Responsibilities include;

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

*Facility Management.

*Gathering statistics

*Quarterly reporting to NHDOT and BEAS.

*Preparing quarterly invoices to BEAS and NHDOT

*Weekly employee scheduling, staff management.

*Creating procedure manuals

*Grant writing

*Budget preparation

*Writing Warrant Articles

*Drug & Alcohol Testing

*Emergency Preparedness

Mountain Village Construction

P.O. Box 96

Milan, N.H. 03588

5/1995 - 1/2004

Accounts Manager/Office Manager

Responsibilities included;

*Customer service.

*Accounting using Quick Books Pro.

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

Milan Parks and Recreation Dept.

P.O. Box 300

Milan, N.H. 03588

6/1997 - 3/2002

Parks and Recreation Director

Responsibilities included;

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

Education:

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

NHDOT Courses

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

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

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

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

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

KEY PERSONNEL

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

Job descriptions not required for vacant positions.

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

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Jeanne Robillard	Chief Executive Officer	\$0.00	\$155,012.00
Randall Pilotte	Chief Financial Officer	\$0.00	\$100,888.00
Brenda Gagne	Chief Program Officer	\$0.00	\$90,480.00