STATE OF NEW HAMPSHIRE

DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIVISION FOR BEHAVIORAL HEALTH

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9544 1-800-852-3345 Ext. 9544
Fax: 603-271-4332 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

Lori A. Weaver
Commissioner

Katja S. Fox
Director

October 14, 2026

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Behavioral Health, to enter into a **Sole Source** amendment to an existing contract with Tri-County Community Action Program, Inc. (VC#177195) Berlin, NH, to continue Continuum of Care housing services and add funding provided by the US Department of Housing and Urban Development (HUD) to address cost of living adjustments, by exercising a contract renewal option by increasing the price limitation by $1,166,866 from $1,688,295 to $2,855,161 and extending the completion date from August 31, 2027 to September 30, 2029, effective upon Governor and Council approval. 100% Federal Funds.

The original contract was approved by Governor and Council on June 28, 2023, item #42, and amended on December 4, 2024, item #8, and amended on October 15, 2025, item #73.

Funds are available in the following accounts for State Fiscal Year 2027, and are anticipated to be available in State Fiscal Years 2028, 2029, and 2030, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

See attached fiscal details.

EXPLANATION

The purpose of this request is to exercise a contract renewal option and add funding awarded by HUD for the Permanent Supportive Housing, Youth Homelessness Demonstration Program - Permanent Supportive Housing (YHDP PSH), and Coordinated Entry projects to support the Contractor's continued delivery of Continuum of Care housing services and cost of living adjustments. The additional funding is the result of the Full-Year Continuing Appropriations and Extensions Act, 2025, which authorizes HUD to make reasonable cost of living adjustments and fair market rent increases to help afford increased costs of operations due to inflation. This request is **Sole Source** because MOP 150 requires all amendments to agreements originally approved as sole source to be identified as sole source. Federal regulations require all procurement efforts for these services to be directed by the U.S. Department of Housing and Urban Development (HUD) through an annual Continuum of Care competitive application process. The Department must contract with the vendor selected as a result of this HUD process.

Approximately 12 households will be served through the Permanent Supportive Housing project, at any given time annually; four (4) households comprised of four (4) young adults will be served through the YHDP PSH Program, at any given time annually; and a range of 100-500 will be served annually through the Coordinated Entry project.

The Contractor will continue delivering Permanent Supportive Housing services that offer long-term rental assistance for participants with a disability, as defined by HUD and YHDP PSH services that house youth across in their preferred communities to ensure access to appropriate transportation, employment, education, and other services. Additionally, the Contractor will continue providing participants with quick access to the most appropriate services and housing resources available through Coordinated Entry and provide targeted housing services, supportive services and case management. Overall, the Contractor works to maximize each participant's ability to live more independently by providing connections to community and mainstream services.

The Department will continue to monitor services through review and assessment of annual reports required of the Contractor and conducting annual reviews related to compliance with administrative rules and contractual requirements.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, the parties have the option to extend the agreement for up to four (4) years, contingent upon satisfactory delivery of services, available funding, agreement of the parties and Governor and Council approval. The Department is exercising its option to renew services for two (2) years and one (1) month of the four (4) years available.

Should the Governor and Council not authorize this request, the Contractor will not receive the additional funding awarded by HUD to support cost of living adjustments, which may result in fewer permanent housing options and supportive services, placing vulnerable individuals and families experiencing homelessness in unsafe situations without needed support. Additionally, the Department will be out of compliance with federal regulations, which could result in a loss of federal funding for these and other types of permanent housing and supportive service programs.

Area served: Statewide.

Source of Federal Funds: Assistance Listing Number 14.267, FAINs NH0020L1T002518, NH0020L1T002619, NH0020L1T002720, NH0096L1T002510, NH0096L1T002611, NH0147Y1T002402, NH0147Y1T002503, NH0147Y1T002604, NH0147Y1T002705

Respectfully submitted,



for:

Lori A. Weaver
Commissioner

DEPARTMENT OF HEALTH AND HUMAN SERVICES
FISCAL DETAILS SHEET

05-95-42-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: HUMAN SERVICES, HOMELESS & HOUSING, HOUSING – SHELTER PROGRAM

100% Federal Funds

Tri-County CAP Vendor #177195

NH0020 100% FF

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase (Decrease)	Revised Amount
2024	074-500589	Grants for Pub Asst and Relief	TBD	$189,374	$0	$189,374
2025	074-500589	Grants for Pub Asst and Relief	42307050	$241,817	$0	$241,817
		Sub Total		$431,191	$0	$431,191

NH0096 100% FF

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase (Decrease)	Revised Amount
2024	074-500589	Grants for Pub Asst and Relief	TBD	$130,822	$0	$130,822
2025	074-500589	Grants for Pub Asst and Relief	42307050	$130,822	$0	$130,822
		Sub Total		$261,644	$0	$261,644

NH0147 100% FF

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase (Decrease)	Revised Amount
2024	074-500589	Grants for Pub Asst and Relief	TBD	$0	$0	$0
2025	074-500589	Grants for Pub Asst and Relief	42307050	$64,449	$0	$64,449
		Sub Total		$64,449	$0	$64,449

			Subtotal 7927	**$757,284**	**$0**	**$757,284**

05-95-92-921510-31700000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: BEHAVIORAL HEALTH DIV; HOMELESS & HOUSING, HOUSING - SHELTER PROGRAM

100% Federal Funds

NH0020 100% FF September - August

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase (Decrease)	Revised Amount	
2026	072-509073	Grants Federal	92157050	$266,677	$0	$266,677	
2027	072-509073	Grants Federal	92157050	$45,178	$0	$45,178	GYR24
2027	072-509073	Grants Federal	92157050	$203,943	$62,291	$266,234	GYR25
2028	072-509073	Grants Federal	92157050	$40,789	$12,458	$53,247	GYR25
2028	072-509073	Grants Federal	92157050	$0	$266,234	$266,234	GYR26
2029	072-509073	Grants Federal	92157050	$0	$53,247	$53,247	GYR26
2029	072-509073	Grants Federal	92157050	$0	$266,234	$266,234	GYR27
2030	072-509073	Grants Federal	92157050	$0	$53,247	$53,247	GYR27
		Sub Total		$556,587	$713,711	$1,270,298	

NH0096 100% FF July - June

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase (Decrease)	Revised Amount	
2026	072-509073	Grants Federal	92157058	$132,115	$0	$132,115	
2027	072-509073	Grants Federal	92157058	$130,822	$17,528	$148,350	GYR25
2028	072-509073	Grants Federal	92157058	$0	$148,350	$148,350	GYR26
		Sub Total		$262,937	$165,878	$428,815	

NH0147 100% FF October - September

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase (Decrease)	Revised Amount	
2026	072-509073	Grants Federal	92157060	$88,986	$0	$88,986	
2027	072-509073	Grants Federal	92157060	$22,501	$0	$22,501	GYR24
2027	072-509073	Grants Federal	92157060	$0	$71,820	$71,820	GYR25
2028	072-509073	Grants Federal	92157060	$0	$23,939	$23,939	GYR25
2028	072-509073	Grants Federal	92157060	$0	$71,820	$71,820	GYR26
2029	072-509073	Grants Federal	92157060	$0	$23,939	$23,939	GYR26
2029	072-509073	Grants Federal	92157060	$0	$71,820	$71,820	GYR27
2030	072-509073	Grants Federal	92157060	$0	$23,939	$23,939	GYR27

DEPARTMENT OF HEALTH AND HUMAN SERVICES
FISCAL DETAILS SHEET

		Sub Total		$111,487	$287,277	$398,764
			Subtotal 3170	**$931,011**	**$1,166,866**	**$2,097,877**
			Overall Total	**$1,688,295**	**$1,166,866**	**$2,855,161**

NH0020	$1,701,489
NH0096	$690,459
NH0147	$463,213
	$2,855,161

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State of New Hampshire
Department of Health and Human Services
Amendment #3

This Amendment to the Continuum of Care TCCAP contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Tri-County Community Action Program, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 28, 2023, item #42, as amended on December 04, 2024 (Item #8), and as amended on October 15, 2025 (Item #73), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7., Completion Date, to read:

   September 30, 2029

2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:

   $2,855,161

3. Modify Exhibit C, Payment Terms; Section 1.1., to read:

   1.1. 100% Federal funds, Title XIV Housing Programs under the Homeless Emergency Assistance and Rapid Transition to Housing Act (HEARTH Act), Subtitle A-Housing Assistance (Public Law 102-550), by the US Dept of Housing and Urban Development, Continuum of Care Program , Assistance Listing Number: 14.267, as awarded on:

   1.1.1. March 28, 2023, FAIN NH0020L1T002215, NH0096L1T002207;

   1.1.2. May 20, 2024, FAINs NH0020L1T002316, NH0096L1T002308 and NH0147Y1T002301;

   1.1.3. May 27, 2025, FAINs NH0020L1T002417, and NH0096L1T002409;

   1.1.4. July 22, 2025, FAIN NH0147Y1T002402;

   1.1.5. June 28, 2026, FAIN NH0096L1T002510;

   1.1.6. July 31, 2026, FAINs NH0020L1T002518, and NH0147Y1T002503; and

   1.1.7. Award Date: TBD, FAINs NH0020L1T002619, NH0020L1T002720, NH0096L1T002611, and NH0147Y1T002604, NH0147Y1T002705.

4. Modify Exhibit C-7, Budget, Amendment #1, by replacing it in its entirety with Exhibit C-7, Budget, Amendment #3, which is attached hereto and incorporated by reference herein.

5. Modify Exhibit C-8 Budget, Amendment #1, by replacing it in its entirety with Exhibit C-8, Budget, Amendment #3, which is attached hereto and incorporated by reference herein.

6. Modify Exhibit C-10 Budget, Amendment #2, by replacing it in its entirety with Exhibit C-10, Budget, Amendment #3, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

10/14/2026
Date

DocuSigned by:
Katja S. Fox
ED9D05B04C63442...
Name: Katja S. Fox
Title: Director

Tri-County Community Action Program, Inc.

10/14/2026
Date

DocuSigned by:
Jeanne Robillard
4DFF7B1065AD4C3...
Name: Jeanne Robillard
Title: CEO

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

OFFICE OF THE ATTORNEY GENERAL

10/15/2026
Date

DocuSigned by:
Robyn Guarino
748734844941400...
Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

_____
Date

_____
Name:
Title:

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TCCAP - PSH I
CoC Funds - NH0020L1T002518

	SFY2027 - 9/1/26 - 6/30/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 184,900	$ -	$ -	$ -	$ -	$ -	$ 184,900	$ -	$ -
Supportive Services	$ 75,275	$ -	$ -	$ -	$ -	$ -	$ 75,275	$ -	$ -
VAWA	$ 83	$ -	$ -	$ -	$ -	$ -	$ 83	$ -	$ -
Administration	$ 5,976	$ -	$ -	$ -	$ -	$ -	$ 5,976	$ -	$ -
25% Required Match	$ 66,559	$ -	$ -	$ 66,559		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 332,793**	**$ -**	$ -	**$ 66,559**	$ -	$ -	**$ 266,234**	$ -	$ -

	SFY2028 - 7/1/27 - 8/31/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 36,980	$ -	$ -	$ -	$ -	$ -	$ 36,980	$ -	$ -
Supportive Services	$ 15,055	$ -	$ -	$ -	$ -	$ -	$ 15,055	$ -	$ -
VAWA	$ 17	$ -	$ -	$ -	$ -	$ -	$ 17	$ -	$ -
Administration	$ 1,195	$ -	$ -	$ -	$ -	$ -	$ 1,195	$ -	$ -
25% Required Match	$ 13,312	$ -	$ -	$ 13,312		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 66,559**	**$ -**	$ -	**$ 13,312**	$ -	$ -	**$ 53,247**	$ -	$ -

	TOTAL - 9/1/26 - 8/31/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 221,880	$ -	$ -	$ -	$ -	$ -	$ 221,880	$ -	$ -
Supportive Services	$ 90,330	$ -	$ -	$ -	$ -	$ -	$ 90,330	$ -	$ -
VAWA	$ 100	$ -	$ -	$ -	$ -	$ -	$ 100	$ -	$ -
Administration	$ 7,171	$ -	$ -	$ -	$ -	$ -	$ 7,171	$ -	$ -
25% Required Match	$ 79,870	$ -	$ -	$ 79,870		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 399,351**	**$ -**	$ -	**$ 79,870**	$ -	$ -	**$ 319,481**	$ -	$ -

Total W/O Match **$ 319,481**

TCCAP - PSH I
CoC Funds - NH0020L1T002619

	SFY2028 - 9/1/27 - 6/30/28								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 184,900	$ -	$ -	$ -	$ -	$ -	$ 184,900	$ -	$ -
Supportive Services	$ 75,275	$ -	$ -	$ -	$ -	$ -	$ 75,275	$ -	$ -
VAWA	$ 83	$ -	$ -	$ -	$ -	$ -	$ 83	$ -	$ -
Administration	$ 5,976	$ -	$ -	$ -	$ -	$ -	$ 5,976	$ -	$ -
25% Required Match	$ 66,559	$ -	$ -	$ 66,559		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 332,793**	**$ -**	$ -	**$ 66,559**	$ -	$ -	**$ 266,234**	$ -	$ -

	SFY2029 - 7/1/28 - 8/31/28								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 36,980	$ -	$ -	$ -	$ -	$ -	$ 36,980	$ -	$ -
Supportive Services	$ 15,055	$ -	$ -	$ -	$ -	$ -	$ 15,055	$ -	$ -
VAWA	$ 17	$ -	$ -	$ -	$ -	$ -	$ 17	$ -	$ -
Administration	$ 1,195	$ -	$ -	$ -	$ -	$ -	$ 1,195	$ -	$ -
25% Required Match	$ 13,312	$ -	$ -	$ 13,312		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 66,559**	**$ -**	$ -	**$ 13,312**	$ -	$ -	**$ 53,247**	$ -	$ -

	TOTAL - 9/1/27 - 8/31/28								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 221,880	$ -	$ -	$ -	$ -	$ -	$ 221,880	$ -	$ -
Supportive Services	$ 90,330	$ -	$ -	$ -	$ -	$ -	$ 90,330	$ -	$ -
VAWA	$ 100	$ -	$ -	$ -	$ -	$ -	$ 100	$ -	$ -
Administration	$ 7,171	$ -	$ -	$ -	$ -	$ -	$ 7,171	$ -	$ -
25% Required Match	$ 79,870	$ -	$ -	$ 79,870		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 399,351**	**$ -**	$ -	**$ 79,870**	$ -	$ -	**$ 319,481**	$ -	$ -

Total W/O Match **$ 319,481**

Contractor Initials DS JR

Date 10/14/2026

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TCCAP - PSH I
CoC Funds - NH0020L1T002720

	SFY2029 - 9/1/28 - 6/30/29								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 184,900	$ -	$ -	$ -	$ -	$ -	$ 184,900	$ -	$ -
Supportive Services	$ 75,275	$ -	$ -	$ -	$ -	$ -	$ 75,275	$ -	$ -
VAWA	$ 83	$ -	$ -	$ -	$ -	$ -	$ 83	$ -	$ -
Administration	$ 5,976	$ -	$ -	$ -	$ -	$ -	$ 5,976	$ -	$ -
25% Required Match	$ 66,559	$ -	$ -	$ 66,559		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 332,793**	**$ -**	$ -	**$ 66,559**	$ -	$ -	**$ 266,234**	$ -	$ -

	SFY2030 - 7/1/29 - 8/31/29								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 36,980	$ -	$ -	$ -	$ -	$ -	$ 36,980	$ -	$ -
Supportive Services	$ 15,055	$ -	$ -	$ -	$ -	$ -	$ 15,055	$ -	$ -
VAWA	$ 17	$ -	$ -	$ -	$ -	$ -	$ 17	$ -	$ -
Administration	$ 1,195	$ -	$ -	$ -	$ -	$ -	$ 1,195	$ -	$ -
25% Required Match	$ 13,312	$ -	$ -	$ 13,312		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 66,559**	**$ -**	$ -	**$ 13,312**	$ -	$ -	**$ 53,247**	$ -	$ -

	TOTAL - 9/1/28 - 8/31/29								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 221,880	$ -	$ -	$ -	$ -	$ -	$ 221,880	$ -	$ -
Supportive Services	$ 90,330	$ -	$ -	$ -	$ -	$ -	$ 90,330	$ -	$ -
VAWA	$ 100	$ -	$ -	$ -	$ -	$ -	$ 100	$ -	$ -
Administration	$ 7,171	$ -	$ -	$ -	$ -	$ -	$ 7,171	$ -	$ -
25% Required Match	$ 79,870	$ -	$ -	$ 79,870		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 399,351**	**$ -**	$ -	**$ 79,870**	$ -	$ -	**$ 319,481**	$ -	$ -

Total W/O Match **$ 319,481**

Contractor Initials DS JR

Date 10/14/2026

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TCCAP - CE

CoC Funds - NH0096L1T002510

	SFY2027 - 7/1/26-6/30/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Supportive Services	$ 145,080	$ -	$ -	$ -	$ -	$ -	$ 145,080	$ -	$ -
Leasing	$ -						$ -		
Administration	$ 3,270	$ -	$ -	$ -	$ -	$ -	$ 3,270	$ -	$ -
25% Required Match	$ 37,088	$ -	$ -	$ 37,088		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 185,438**	**$ -**	$ -	**$ 37,088**	$ -	$ -	$ 148,350	$ -	$ -

	TOTAL - 7/1/26-6/30/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Supportive Services	$ 145,080	$ -	$ -	$ -	$ -	$ -	$ 145,080	$ -	$ -
Leasing	$ -						$ -		
Administration	$ 3,270	$ -	$ -	$ -	$ -	$ -	$ 3,270	$ -	$ -
25% Required Match	$ 37,088	$ -	$ -	$ 37,088		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 185,438**	**$ -**	$ -	**$ 37,088**	$ -	$ -	$ 148,350	$ -	$ -

Total W/O Match **$ 148,350**

TCCAP - CE

CoC Funds - NH0096L1T002611

	SFY2028 - 7/1/27-6/30/28								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Supportive Services	$ 145,080	$ -	$ -	$ -	$ -	$ -	$ 145,080	$ -	$ -
Leasing	$ -						$ -		
Administration	$ 3,270	$ -	$ -	$ -	$ -	$ -	$ 3,270	$ -	$ -
25% Required Match	$ 37,088	$ -	$ -	$ 37,088		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 185,438**	**$ -**	$ -	**$ 37,088**	$ -	$ -	$ 148,350	$ -	$ -

	TOTAL - 7/1/27-6/30/28								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Supportive Services	$ 145,080	$ -	$ -	$ -	$ -	$ -	$ 145,080	$ -	$ -
Leasing	$ -						$ -		
Administration	$ 3,270	$ -	$ -	$ -	$ -	$ -	$ 3,270	$ -	$ -
25% Required Match	$ 37,088	$ -	$ -	$ 37,088		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 185,438**	**$ -**	$ -	**$ 37,088**	$ -	$ -	$ 148,350	$ -	$ -

Total W/O Match **$ 148,350**

Contractor Initials JK DS

Date 10/14/2026

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TCCAP YHDP PSH

CoC Funds - NH0147Y1T002402

	SFY2026 - 10/1/25-6/30/26								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 38,304	$ -	$ -	$ -	$ -	$ -	$ 38,304	$ -	$ -
Supportive Services	$ 26,147	$ -	$ -	$ -	$ -	$ -	$ 26,147	$ -	$ -
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administration	$ 3,052	$ -	$ -	$ -	$ -	$ -	$ 3,052	$ -	$ -
25% Required Match	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 67,503**	**$ -**	$ -	**$ -**	$ -	$ -	**$ 67,503**	$ -	$ -

	SFY2027 - 7/1/26-9/30/26								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 12,768	$ -	$ -	$ -	$ -	$ -	$ 12,768	$ -	$ -
Supportive Services	$ 8,716	$ -	$ -	$ -	$ -	$ -	$ 8,716	$ -	$ -
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administration	$ 1,017	$ -	$ -	$ -	$ -	$ -	$ 1,017	$ -	$ -
25% Required Match	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 22,501**	**$ -**	$ -	**$ -**	$ -	$ -	**$ 22,501**	$ -	$ -

	TOTAL - 10/1/25-9/30/26								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 51,072	$ -	$ -	$ -	$ -	$ -	$ 51,072	$ -	$ -
Supportive Services	$ 34,863	$ -	$ -	$ -	$ -	$ -	$ 34,863	$ -	$ -
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administration	$ 4,069	$ -	$ -	$ -	$ -	$ -	$ 4,069	$ -	$ -
25% Required Match	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 90,004**	**$ -**	$ -	**$ -**	$ -	$ -	**$ 90,004**	$ -	$ -

Total W/O Match $ 90,004

TCCAP YHDP PSH

CoC Funds - NH0147Y1T002503

	SFY2027 - 10/1/26-6/30/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 47,223	$ -	$ -	$ -	$ -	$ -	$ 47,223	$ -	$ -
Supportive Services	$ 21,545	$ -	$ -	$ -	$ -	$ -	$ 21,545	$ -	$ -
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administration	$ 3,052	$ -	$ -	$ -	$ -	$ -	$ 3,052	$ -	$ -
25% Required Match	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 71,820**	**$ -**	$ -	**$ -**	$ -	$ -	**$ 71,820**	$ -	$ -

	SFY2028 - 7/1/27-9/30/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 15,741	$ -	$ -	$ -	$ -	$ -	$ 15,741	$ -	$ -
Supportive Services	$ 7,181	$ -	$ -	$ -	$ -	$ -	$ 7,181	$ -	$ -
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administration	$ 1,017	$ -	$ -	$ -	$ -	$ -	$ 1,017	$ -	$ -
25% Required Match	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 23,939**	**$ -**	$ -	**$ -**	$ -	$ -	**$ 23,939**	$ -	$ -

Contractor Initials DS JR

Date 10/14/2026

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	TOTAL - 10/1/26-9/30/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 62,964	$ -	$ -	$ -	$ -	$ -	$ 62,964	$ -	$ -
Supportive Services	$ 28,726	$ -	$ -	$ -	$ -	$ -	$ 28,726	$ -	$ -
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administration	$ 4,069	$ -	$ -	$ -	$ -	$ -	$ 4,069	$ -	$ -
25% Required Match	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 95,759**	**$ -**	$ -	**$ -**	$ -	$ -	**$ 95,759**	$ -	$ -

Total W/O Match $ 95,759

TCCAP YHDP PSH
CoC Funds - NH0147Y1T002604

	SFY2028 - 10/1/27-6/30/28								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 47,223	$ -	$ -	$ -	$ -	$ -	$ 47,223	$ -	$ -
Supportive Services	$ 21,545	$ -	$ -	$ -	$ -	$ -	$ 21,545	$ -	$ -
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administration	$ 3,052	$ -	$ -	$ -	$ -	$ -	$ 3,052	$ -	$ -
25% Required Match	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 71,820**	**$ -**	$ -	**$ -**	$ -	$ -	**$ 71,820**	$ -	$ -

	SFY2029 - 7/1/28-9/30/28								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 15,741	$ -	$ -	$ -	$ -	$ -	$ 15,741	$ -	$ -
Supportive Services	$ 7,181	$ -	$ -	$ -	$ -	$ -	$ 7,181	$ -	$ -
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administration	$ 1,017	$ -	$ -	$ -	$ -	$ -	$ 1,017	$ -	$ -
25% Required Match	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 23,939**	**$ -**	$ -	**$ -**	$ -	$ -	**$ 23,939**	$ -	$ -

	TOTAL - 10/1/27-9/30/28								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 62,964	$ -	$ -	$ -	$ -	$ -	$ 62,964	$ -	$ -
Supportive Services	$ 28,726	$ -	$ -	$ -	$ -	$ -	$ 28,726	$ -	$ -
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administration	$ 4,069	$ -	$ -	$ -	$ -	$ -	$ 4,069	$ -	$ -
25% Required Match	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 95,759**	**$ -**	$ -	**$ -**	$ -	$ -	**$ 95,759**	$ -	$ -

Total W/O Match $ 95,759

TCCAP YHDP PSH
CoC Funds - NH0147Y1T002705

Contractor Initials DS JR

Date 10/14/2026

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	SFY2029 - 10/1/28-6/30/29								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 47,223	$ -	$ -	$ -	$ -	$ -	$ 47,223	$ -	$ -
Supportive Services	$ 21,545	$ -	$ -	$ -	$ -	$ -	$ 21,545	$ -	$ -
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administration	$ 3,052	$ -	$ -	$ -	$ -	$ -	$ 3,052	$ -	$ -
25% Required Match	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 71,820**	**$ -**	$ -	**$ -**	$ -	$ -	**$ 71,820**	$ -	$ -

	SFY2030 - 7/1/29-9/30/29								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 15,741	$ -	$ -	$ -	$ -	$ -	$ 15,741	$ -	$ -
Supportive Services	$ 7,181	$ -	$ -	$ -	$ -	$ -	$ 7,181	$ -	$ -
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administration	$ 1,017	$ -	$ -	$ -	$ -	$ -	$ 1,017	$ -	$ -
25% Required Match	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 23,939**	**$ -**	$ -	**$ -**	$ -	$ -	**$ 23,939**	$ -	$ -

	TOTAL - 10/1/28-9/30/29								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 62,964	$ -	$ -	$ -	$ -	$ -	$ 62,964	$ -	$ -
Supportive Services	$ 28,726	$ -	$ -	$ -	$ -	$ -	$ 28,726	$ -	$ -
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administration	$ 4,069	$ -	$ -	$ -	$ -	$ -	$ 4,069	$ -	$ -
25% Required Match	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 95,759**	**$ -**	$ -	**$ -**	$ -	$ -	**$ 95,759**	$ -	$ -

Total W/O Match **$** **95,759**

Contractor Initials DS JR

Date 10/14/2026

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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.

David M. Scanlan
Secretary of State

Docusign Envelope ID: 877A6739-8ACD-86CC-81FD-B910CF9DEEA8

CERTIFICATE OF AUTHORITY

I, Brian Hoffman_ _____, 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 28th_____, 20_26__, 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: 10/8/26

Signature of Elected Officer
Name: Brian Hoffman
Title: Secretary

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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	**CONTACT NAME:** Lindsey Goodrich
Cross Insurance-Manchester	**PHONE (A/C, No, Ext):** (603) 669-3218 **FAX (A/C, No):** (603) 645-4331
1100 Elm Street	**E-MAIL ADDRESS:** manch.certs@crossagency.com
Manchester NH 03101	**INSURER(S) AFFORDING COVERAGE** / **NAIC #**
INSURED	**INSURER A :** Philadelphia Indemnity Ins Co 18058
Tri-County Community Action Program, Inc.	**INSURER B :** Granite State Health Care and Human Services Self-
30 Exchange St	**INSURER C :**
Berlin NH 03570-1911	**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	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [ ] PRO-JECT [X] LOC [ ] OTHER:			PHPK2571941	07/01/2026	07/01/2027	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 3,000,000 $ 3,000,000
A	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY			PHPK2571943-007	07/01/2026	07/01/2027	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
A	[ ] UMBRELLA LIAB [X] OCCUR [X] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 10,000			PHUB870544	07/01/2026	07/01/2027	EACH OCCURRENCE AGGREGATE	$ 2,000,000 $ 2,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		P01892HCHS2026 (3a.) NH	01/01/2026	01/01/2027	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000

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

Refer to policy for exclusionary endorsements and special provisions.

CERTIFICATE HOLDER

NH DHHS
129 Pleasant Street
Concord NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

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Docusign Envelope ID: 0B31CE5A-8F91-824A-8071-C479507A1078

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

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
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)**:**

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

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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

4934	Tri-County Community Action Program, Inc.	30 Exchange Street	Berlin	NH	03570	G	11/15/2026

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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

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

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2. BALANCE SHEET

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

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TRI-COUNTY COMMUNITY ACTION

Serving Coös, Carroll & Grafton Counties since 1965

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.









Helping People. Changing Lives. community Action PARTNERSHIP

30 Exchange St.Berlin, NH 03570
Phone: (603) 752-7001
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Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

AND AFFILIATE

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023
AND
INDEPENDENT AUDITORS' REPORT AND
REPORTS ON COMPLIANCE AND
INTERNAL CONTROL

Leone, McDonnell & Roberts
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

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Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
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NORTH CONWAY

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, 2024 and 2023, 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, 2024, 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, 2024, 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.

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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.

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Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2024, 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' 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 13, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, 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 13, 2024

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2024 AND 2023

ASSETS

	2024	2023
CURRENT ASSETS		
Cash and cash equivalents	$ 4,658,626	$ 4,400,730
Restricted cash, Guardianship Services Program	1,026,499	1,313,655
Accounts receivable	2,044,392	2,024,546
Pledges receivable	284,892	192,212
Inventories	102,774	123,409
Prepaid expenses	179,803	138,888
Total current assets	8,296,986	8,193,440
PROPERTY		
Property and equipment	12,831,168	12,858,931
Less accumulated depreciation	(6,994,869)	(6,522,499)
Property, net	5,836,299	6,336,432
NONCURRENT ASSETS		
Right of use asset, operating	123,817	208,857
Restricted cash	449,389	413,721
Total noncurrent assets	573,206	622,578
TOTAL ASSETS	$ 14,706,491	$ 15,152,450

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Current portion of long term debt	$ 135,315	$ 139,961
Current portion of right of use liability, operating	59,260	86,219
Accounts payable	273,732	456,444
Accrued compensated absences	227,225	249,777
Accrued salaries	89,951	90,948
Accrued expenses	106,809	95,772
Refundable advances	85,188	403,239
Other liabilities	1,135,480	1,342,462
Total current liabilities	2,112,960	2,864,822
NONCURRENT LIABILITIES		
Right of use liability, operating, less current portion	64,557	122,638
Long term debt, net of current portion	4,108,684	4,296,550
Total liabilities	6,286,201	7,284,010
NET ASSETS		
Without donor restrictions	8,074,913	7,577,645
With donor restrictions	345,377	290,795
Total net assets	8,420,290	7,868,440
TOTAL LIABILITIES AND NET ASSETS	$ 14,706,491	$ 15,152,450

See Notes to Consolidated Financial Statements

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Without Donor Restrictions	With Donor Restrictions	2024 Total	2023 Total
REVENUES AND OTHER SUPPORT				
Grants and contracts	$ 17,113,827	$ 263,021	$ 17,376,848	$ 39,804,923
Program funding	1,054,639	-	1,054,639	1,131,923
Utility programs	1,680,558	-	1,680,558	1,458,145
In-kind contributions	422,563	-	422,563	479,251
Contributions	354,046	-	354,046	252,119
Fundraising	32,778	-	32,778	23,626
Rental income	889,403	-	889,403	867,061
Interest income	79,025	-	79,025	26,196
Gain on disposal of property	800	-	800	6,817
Other revenue	1,708	-	1,708	2,735
Total revenues and other support	21,629,347	263,021	21,892,368	44,052,796
NET ASSETS RELEASED FROM RESTRICTIONS	208,439	(208,439)	-	-
Total revenues, other support, and net assets released from restrictions	21,837,786	54,582	21,892,368	44,052,796
FUNCTIONAL EXPENSES				
Program Services:				
Agency Fund	1,295,519	-	1,295,519	1,314,337
Head Start	3,171,577	-	3,171,577	3,107,886
Guardianship	601,621	-	601,621	651,255
Transportation	1,810,631	-	1,810,631	1,404,213
Volunteer	72,341	-	72,341	72,150
Carroll County Dental	585,935	-	585,935	679,379
Homeless	1,151,632	-	1,151,632	20,422,871
Energy and Community Development	9,943,891	-	9,943,891	13,099,599
Elder	1,287,154	-	1,287,154	1,276,827
Housing Services	212,242	-	212,242	212,979
Total program services	20,132,543	-	20,132,543	42,241,496
Supporting Activities:				
General and administrative	1,204,546	-	1,204,546	1,236,580
Fundraising	3,429	-	3,429	3,315
Total supporting activities	1,207,975	-	1,207,975	1,239,895
Total functional expenses	21,340,518	-	21,340,518	43,481,391
CHANGE IN NET ASSETS	497,268	54,582	551,850	571,405
NET ASSETS, BEGINNING OF YEAR	7,577,645	290,795	7,868,440	7,297,035
NET ASSETS, END OF YEAR	$ 8,074,913	$ 345,377	$ 8,420,290	$ 7,868,440

See Notes to Consolidated Financial Statements

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

	Agency Fund	Head Start	Guardianship	Transportation	Volunteer	Carroll County Dental	Homeless	Energy and Community Development	Elder	Housing Services	Total	General and Administrative	Fundraising	Total
Direct Expenses														
Payroll	$ 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	4,838	-	75	39	-	2,037	-	1,348	5,605	-	13,942	584	-	14,526
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	130,828	305,710	63,254	117,621	7,218	61,466	64,809	334,790	118,850	-	1,204,546	(1,204,546)	-	-
Total Direct & Indirect expenses	$ 1,426,347	$ 3,477,287	$ 664,875	$ 1,928,252	$ 79,559	$ 647,401	$ 1,216,441	$ 10,278,681	$ 1,406,004	$ 212,242	$ 21,337,089	$ -	$ 3,429	$ 21,340,518

See Notes to Consolidated Financial Statements

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

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

	Agency Fund	Head Start	Guardianship	Transportation	Volunteer	Carroll County Dental	Homeless	Energy and Community Development	Elder	Housing Services	Total	General and Administrative	Fundraising	Total
Direct Expenses														
Payroll	$ 323,177	$ 1,644,947	$ 424,637	$ 680,490	$ 44,947	$ 422,973	$ 757,036	$ 1,380,748	$ 564,893	$ 56,045	$ 6,299,893	$ 608,842	$ -	$ 6,908,735
Payroll taxes and benefits	99,401	449,995	109,489	133,770	11,318	97,590	199,734	382,084	116,514	-	1,599,895	149,438	-	1,749,333
Assistance to clients	775	-	-	207,577	-	-	18,962,956	10,442,285	-	-	29,613,593	-	-	29,613,593
Consumable supplies	7,038	218,956	6,679	8,279	356	55,076	33,428	431,354	321,162	1,396	1,083,724	25,899	-	1,109,623
Space costs and rentals	12,646	223,207	46,839	21,512	6,478	-	99,995	150,500	72,300	-	633,477	130,652	-	764,129
Depreciation expense	204,391	41,736	2,000	102,254	-	41,903	18,553	42,626	7,110	67,389	527,962	-	-	527,962
In-kind expended	-	219,362	-	24,948	-	-	128,764	-	106,177	-	479,251	-	-	479,251
Consultants and contractors	55,409	13,668	6,228	23,620	-	19,786	132,557	12	12,704	-	263,984	31,049	-	295,033
Utilities	228,071	29,700	23,217	18,069	1,592	11,819	30,814	45,326	25,978	30,465	445,051	5,226	-	450,277
Travel and meetings	751	89,760	8,152	38,208	392	2,635	16,195	24,004	15,328	125	195,550	20,687	-	216,237
Other direct program costs	9,862	51,628	1,278	7,988	429	1,550	7,088	34,790	6,788	36,315	157,716	84,852	3,315	245,883
Fiscal and administrative	6,024	264	15,594	294	39	8,239	5,125	24,030	1,744	3,100	64,453	124,673	-	189,126
Building and grounds maintenance	156,544	94,147	58	13,630	-	8,548	4,875	576	17,874	7,010	303,262	-	-	303,262
Interest expense	84,491	1,668	683	247	76	-	116	1,914	537	-	89,732	-	-	89,732
Vehicle expense	5,186	-	-	110,020	-	-	-	110,333	-	-	225,539	-	-	225,539
Insurance	56,280	8,422	663	3,755	1,598	1,619	8,434	6,299	-	3,155	90,225	38,916	-	129,141
Maintenance of equipment and rental	53,270	20,416	5,738	9,375	4,925	5,919	17,182	18,137	5,291	7,879	148,132	16,131	-	164,263
Fixed fees	11,021	10	-	177	-	1,722	19	4,581	2,427	100	20,057	215	-	20,272
Total Direct Expenses	1,314,337	3,107,886	651,255	1,404,213	72,150	679,379	20,422,871	13,099,599	1,276,827	212,979	42,241,496	1,236,580	3,315	43,481,391
Indirect Expenses														
Indirect costs	133,132	299,448	69,805	119,456	6,841	71,557	137,310	275,680	123,351	-	1,236,580	(1,236,580)	-	-
Total Direct & Indirect expenses	$ 1,447,469	$ 3,407,334	$ 721,060	$ 1,523,669	$ 78,991	$ 750,936	$ 20,560,181	$ 13,375,279	$ 1,400,178	$ 212,979	$ 43,478,076	$ -	$ 3,315	$ 43,481,391

See Notes to Consolidated Financial Statements

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 551,850	$ 571,405
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	529,444	527,962
Gain on disposal of property	(800)	(6,817)
(Increase) decrease in assets:		
Accounts receivable	(19,846)	(217,272)
Pledges receivable	(92,680)	(23,016)
Inventories	20,635	(63,650)
Prepaid expenses	(40,915)	(77)
Increase (decrease) in liabilities:		
Accounts payable	(182,712)	193,971
Accrued compensated absences	(22,552)	21,435
Accrued salaries	(997)	9,241
Accrued expenses	11,037	(21,643)
Refundable advances	(318,051)	(42,969)
Other liabilities	(206,982)	257,056
NET CASH PROVIDED BY OPERATING ACTIVITIES	227,431	1,205,626
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of property	800	8,091
Purchases of property and equipment	(30,198)	(161,013)
NET CASH USED IN INVESTING ACTIVITIES	(29,398)	(152,922)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment on long-term debt	(191,625)	(139,920)
NET CASH USED IN FINANCING ACTIVITIES	(191,625)	(139,920)
NET INCREASE IN CASH AND RESTRICTED CASH	6,408	912,784
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	6,128,106	5,215,322
CASH AND RESTRICTED CASH, END OF YEAR	$ 6,134,514	$ 6,128,106
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	$ 84,383	$ 88,845

See Notes to Consolidated Financial Statements

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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.

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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.

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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.

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Housing Services

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

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

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

Method of accounting

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

Basis of presentation

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

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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 $345,377 and $290,795 at June 30, 2024 and 2023, 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.

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Property and Depreciation

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

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

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

Estimated useful lives are as follows:

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

Client Rents and HUD Rent Subsidy

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

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated $85,188 and $403,239 as of June 30, 2024 and 2023, respectively.

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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, 2024 and 2023, 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.

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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, 2024 and 2023.

As of June 30, 2024 and 2023, 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 $284,892 and $192,212, 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.

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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.

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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, 2024 and 2023 was $16,164 and $20,143, 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 2024 and 2023.

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.

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

New Accounting Pronouncement

At July 1, 2023, the Organization adopted FASB ASU 2016-13, *Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, as amended, which modifies the measurement of expected credit losses on certain financial instruments. The Organization adopted this new guidance utilizing the modified retrospective transition method. The adoption of this Standard did not have a material impact on the Organization's financial statements but did change how the allowance for credit losses is determined.

NOTE 2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of June 30, 2024 and 2023:

	2024	2023
Financial assets at year end:		
Cash and cash equivalents, undesignated	$ 4,658,626	$ 4,400,730
Restricted cash, Guardianship Services Program	1,026,499	1,313,655
Accounts receivable	2,044,392	2,024,546
Pledges receivable	284,892	192,212
Restricted cash	449,389	413,721
Total financial assets	8,463,798	8,344,864
Less amounts not available to be used within one year:		
Net assets with donor restrictions	345,377	290,795
Restricted cash, Guardianship Services Program	1,026,499	1,313,655
Restricted cash	449,389	413,721
Less net assets with time restrictions to be met in less than a year	(310,948)	(254,537)
Amounts not available within one year	1,510,317	1,763,634
Financial assets available to meet general expenditures over the next twelve months	$ 6,953,481	$ 6,581,230

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It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates $3,352,000 and $6,982,000 at June 30, 2024 and 2023, respectively.

NOTE 3. CASH AND CASH EQUIVALENTS

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

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

	2024	2023
Cash, operations	$ 4,658,626	$ 4,400,730
Restricted cash, current	1,026,499	1,313,655
Restricted cash, long term	449,389	413,721
Total cash and restricted cash	$ 6,134,514	$ 6,128,106

Cash Restrictions

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

Amounts withdrawn to make payments of debt service were required to be replenished with monthly deposits until the maximum required deposit balance was achieved. As the note payable was paid off during the year ended June 30, 2024, there was no balance at June 30, 2024. The balance at June 30, 2023 was $20,079 and is included in restricted cash in the Consolidated Statements of Financial Position for the year ended June 30, 2023. The Organization made all of their scheduled deposits for the years ended June 30, 2024 and 2023.

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The Organization is required to maintain a deposit account with another bank as part of a bond issue (see bond payable in **Note 7**). The required balance in the account is $173,817 and is equal to 12 monthly payments. The balance as of June 30, 2024 and 2023 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, 2024 and 2023 was $1,026,499 and $1,313,655, respectively. These amounts are included in other liabilities on the Statements of Financial Position. The total restricted cash within this account at June 30, 2024 and 2023 was $1,026,499 and $1,313,655, 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, 2024 and 2023 was $274,548 and $218,801, respectively. See **Note 14**.

NOTE 4. INVENTORY

In 2024 and 2023, 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, 2024 and 2023 consists of weatherization materials, totaling $102,774 and $123,409, respectively.

NOTE 5. PROPERTY

Property consists of the following at June 30, 2024:

	Capitalized Cost	Accumulated Depreciation	Net Book Value
Building	$ 10,149,618	$ 5,137,508	$ 5,012,110
Equipment	2,262,710	1,857,361	405,349
Construction in progress	-	-	-
Land	418,840	-	418,840
	$ 12,831,168	$ 6,994,869	$ 5,836,299

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Property consists of the following at June 30, 2023:

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

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, 2024 and 2023 totaled $529,444 and $527,962, respectively.

NOTE 6. ACCRUED COMPENSATED ABSENCES

For the years ending June 30, 2024 and 2023, employees of the Organization were eligible to accrue vacation for a maximum of 160 hours. At June 30, 2024 and 2023, the Organization had accrued a liability for future annual leave time that its employees had earned and vested in the amount of $227,225 and $249,777, respectively.

NOTE 7. LONG TERM DEBT

The long term debt of the Organization as of June 30, 2024 and 2023 consisted of the following:

	2024	2023
Note payable with the USDA requiring 360 monthly installments of $1,664, including interest at 5% per annum. Secured by general business assets. The note was paid off during 2024.	$ -	$ 64,236
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.	209,941	236,057

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	2024	2023
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.	2,173,841	2,276,888
Cornerstone Housing North, Inc. capital advance due to the U.S. Department of Housing and Urban Development. This capital advance is not subject to interest or principal amortization and will be forgiven after 40 years, or in August 2047.	1,617,600	1,617,600
Cornerstone Housing North, Inc. mortgage payable due to New Hampshire Housing Finance Authority. The mortgage is not subject to interest or principal amortization. Payments are deferred for 40 years; final payment due in August 2047.	250,000	250,000
Total long term debt before unamortized debt issuance costs	4,251,382	4,444,781
Unamortized debt issuance costs	(7,383)	(8,270)
Total long term debt	4,243,999	4,436,511
Less current portion due within one year	(135,315)	(139,961)
	$ 4,108,684	$ 4,296,550

The scheduled maturities of long-term debt as of June 30, 2024 are as follows:

Years ending June 30	Amount
2025	$ 135,315
2026	140,153
2027	143,926
2028	148,439
2029	153,097
Thereafter	3,530,452
	$ 4,251,382

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

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, 2024 and 2023 at 9.50% and 9.25% per annum, respectively. There was no balance outstanding at June 30, 2024 and 2023. The line is subject to renewal each February.

NOTE 9. OPERATING LEASES

The right of use (ROU) asset represents the Organization's right to use underlying assets for the lease term, and the lease liabilities represent the Organization's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Organization has elected to discount future cash flows at the risk-free borrowing rates commensurate with the lease terms, which was 3.01%, at 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, 2024 and 2023, the annual rent expense for leased facilities and office equipment totaled $189,337 and $192,365, respectively.

The weighted average remaining lease term at June 30, 2024 is 1.64 years and the weighted average discount rate at June 30, 2024 is 3.09%.

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Lease liability maturities as of June 30, 2024 are as follows:

Year Ending June 30:	Amount
2025	$ 59,685
2026	52,460
2027	11,372
2028	4,737
Total undiscounted lease liability	128,254
Less imputed interest	(4,437)
Total lease liability	$ 123,817

Subsequent to year end, the Organization entered into multiple lease agreements for office equipment, ranging from four to five years. The future minimum lease payments on these leases are as follows:

Year ending June 30:	Amount
2025	$ 12,780
2026	15,336
2027	15,336
2028	15,336
2029	15,046
Thereafter	2,498
	$ 76,332

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.

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

	Head Start	Senior Meals	Transportation	Total
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
	$ 68,708	$ 141,565	$ 26,675	$ 236,948

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

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

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 $400,250 and $367,930 for the years ended June 30, 2024 and 2023, respectively.

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

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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:

	Head Start	Senior Meals	Transportation	RSVP	Total
Difference between rent paid and market rate	$ 68,291	$ 5,500	$ 6,818	$ 1,600	$ 82,209

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

	Head Start	Senior Meals	Total
Difference between rent Paid and market rate	$ 69,097	$ 4,100	$ 73,197

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:

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

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

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

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NOTE 11. CONCENTRATION OF RISK

The Organization receives a majority of its support from federal and state governments. For the years ended June 30, 2024 and 2023, approximately $16,920,800 (77%) and $39,361,300 (89%), 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, 2024 and 2023, approximately 60% and 61%, 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.

NOTE 12. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of June 30, 2024 and 2023:

	2024	2023
Temporary municipal funding	$ 284,892	$ 192,212
Restricted buildings	34,431	36,257
FAP/EAP	1,681	14,092
Head Start	1,472	3,577
Loans – HSGP	22,901	23,484
RSVP program funds	-	15,708
CC Coos	-	5,099
CC Carroll	-	180
CC Grafton	-	180
LIWAP Program	-	6
Total net assets with donor restrictions	$ 345,377	$ 290,795

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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.

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 $264,483 and $207,956 were held in a segregated account at June 30, 2024 and 2023, respectively.

During the year ended June 30, 2023, HUD approved a loan from the replacement reserve account to the operating account to cover operating expenses due to the delay in HAP vouchers being processed by HUD. During the year ended June 30, 2024, the $26,649 loan was paid back to the replacement reserve account. HUD restricted deposits generally are not available for operating purposes.

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Cornerstone's use of the residual receipts account is contingent upon HUD's prior written approval. Residual receipts of $6,455 and $6,454 were held in a segregated account for the years ended June 30, 2024 and 2023, respectively.

Under the regulatory agreement, Cornerstone is required to set aside amounts for the return of resident paid deposits. At June 30, 2024 and 2023 $3,610 and $4,391, 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.

NOTE 15. SUBSEQUENT EVENTS

The Organization has evaluated events through November 13, 2024, which is the date that the financial statements were available to be issued.

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Health and Human Services				
HEAD START CLUSTER				
Head Start	93.600		01CH011936-03-01	$ 1,807,043
Head Start	93.600		01CH011936-04-00	1,250,524
			CLUSTER TOTAL	3,057,567
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	2301NHLIEA/2301NHLIEE	242,563
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	2401NHLIEA	6,750,796
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	2301NHLIEA	433,706
			TOTAL	7,427,065
Low-Income Household Water Assistance Program	93.499	State of New Hampshire Office of Energy and Planning	2401NHLWC5/6	295,798
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 Office of Energy and Planning	SEAS2101NHOASS	9,463
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	115,581
			TOTAL	125,044
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	279,075
ARPA - Special Programs for the Aging - Title III, Part C - Nutrition Services (HD Meals)	93.045	State of New Hampshire Department of Health and Human Services	RFA-2023-BEAS-04-BEASN-09	134,975
			TOTAL	414,050
Nutrition Services Incentive Program (NSIP)	93.053	State of New Hampshire Department of Health and Human Services	NONE	79,730
			CLUSTER TOTAL	618,824
Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	SS-2019-BHS-02-COMMU-05-A02 & A03	445,363
National Family Caregiver Support, Title III, Part E	93.052	State of New Hampshire Department of Health and Human Services	RFA-2021-DLTSS-08-SERVI-07-A02	32,370
State Health Insurance Assistance Program	93.324	State of New Hampshire Department of Health and Human Services	RFA-2021-DLTSS-08-SERVI-07-A02	15,677
Medicare Enrollment Assistance Program	93.071	State of New Hampshire Department of Health and Human Services	RFA-2021-DLTSS-08-SERVI-07-A02	9,525
Special Programs for the Aging, Title IV, and Title II, Discretionay Projects	93.048	State of New Hampshire Department of Health and Human Services	RFA-2021-DLTSS-08-SERVI-07-A02	8,950
Activities to Support STLT Health Department Response to Public Health or Healthcare Crises	93.391	State of New Hampshire Department of Health and Human Services	SS-2022-DPHS-13-REGIO-01-A01	562,440
Social Services Block Grant (Title XX I&R)	93.667	State of New Hampshire Department of Health and Human Services	RFA-2021-DLTSS-08-SERVI-07-A02	82,769
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	121,538
Social Services Block Grant (Guardianship)	93.667	State of New Hampshire Department of Health and Human Services	SS-2022-DBH-01-GUARD-02	26,839
			TOTAL	231,146
Total U.S. Department of Health and Human Services				$ 12,704,725

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Energy				
Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Services	DE-EE0009916	$ 392,962
BIL - Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Services	DE-EE00100001	632,963
Total U.S. Department of Energy				$ 1,025,925
U.S. Corporation for National and Community Service				
Retired and Senior Volunteer Program	94.002		22SRFNH001	$ 40,269
Total U.S. Corporation for National and Community Service				$ 40,269
U.S. Department of Agriculture				
Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education	NONE	$ 154,628
Total U.S. Department of Agriculture				$ 154,628
U.S. Department of Transportation				
Formula Grants for Rural Areas (Section 5311)	20.509	State of New Hampshire Department of Transportation	04-96-96-964010-2916-072-5	$ 307,406
TRANSIT SERVICES PROGRAMS CLUSTER				
Enhanced Mobility of Seniors and Individuals with Disabilities (Section 5310)	20.513	State of New Hampshire Department of Transportation	04-96-96-964010-2916-072-5	372,088
			CLUSTER TOTAL	372,088
Total U.S. Department of Transportation				$ 679,494
U.S. Department of Housing and Urban Development				
Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	RFA-2023-DEHS-01-EMERG-03-A01	$ 88,139
CV-Emergency Solutions Grant Program	14.231	State of NH Governor's Office for Emergency Relief & Recovery	RFA-2023-DEHS-01-EMERG-03-A01	125,886
			TOTAL	214,025
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	NH0020L1T001811	9,563
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	SS-2024-DBH-13-CONTI-01	188,619
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	SS-2019-BHHS-01-Coord-05	122,170
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	SS-2023-DEHS-07-YOUTH-02	29,373
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	SS-2023-DEHS-07-YOUTH-01	16,863
			TOTAL	366,588
Total U.S Department of Housing and Urban Development				$ 580,613

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of the Treasury				
Emergency Rental Assistance Program	21.023	NH Housing Finance Authority		159,281
Emergency Rental Assistance Program	21.023	State of New Hampshire Department of Health and Human Services	RFA-2024-DBH-03-COLDW-06	79,634
Total U.S. Department of the Treasury				$ 238,915
TOTAL EXPENDITURES OF FEDERAL AWARDS				$ 15,424,569
NON-FEDERAL				
Electrical Assistance Program		Community Action Program Belknap-Merrimack Counties, Inc.		$ 259,317

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Tri-County Community Action Program, Inc. under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Tri-County Community Action Program, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C - INDIRECT RATE

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

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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, 2024 and 2023, 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, 2024 and have issued our report thereon dated November 13, 2024.

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.

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Leone McDonnell & Roberts
Professional Association

North Conway, New Hampshire
November 13, 2024

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Leone, McDonnell & Roberts
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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, 2024. 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, 2024.

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.

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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.

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

Report on Internal Control over Compliance

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

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

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

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

Leone McDonnell & Roberts
Professional Association

North Conway, New Hampshire
November 13, 2024

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

1. The auditors' report expresses an unmodified opinion on the financial statements of Tri-County Community Action Program, Inc.

2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.*

3. No instances of noncompliance material to the financial statements of Tri-County Community Action Program, Inc. which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.

4. No significant deficiencies in internal control over major federal award programs during the audit are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.*

5. The auditors' report on compliance for the major federal award programs for Tri-County Community Action Program, Inc. expresses an unmodified opinion on all major programs.

6. No audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in this Schedule.

7. The programs tested as major programs included:

   U.S. Department of Health & Human Services, Low Income Home Energy Assistance Program – ALN 93.568

   U.S. Department of the Energy, Weatherization Assistance for Low Income Persons – ALN 81.042

   U.S. Department of Health & Human Services, Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises – ALN 93.391

   NON- Federal, Public Utilities, Electrical Assistance Program

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.

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FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

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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.

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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*

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RANDALL S. PILOTTE

SUMMARY

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

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

EXPERIENCE

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC., Berlin, NH — 06/2013-Present

CFO (2017 – Present)
Work closely with the CEO, Treasurer and Finance Committee to identify performance goals for the Agency and to maintain systems to monitor performance against those goals. Plan, direct, coordinate, implement and evaluate the financial management systems and activities of the Agency with a budget of $18M.

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

Fiscal Director/Interim CFO (2016 – 2017)

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

Accounting Manager (2015-2016)

Sr. Accountant (2013-2014)
RANDALL PILOTTE RESUME:

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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)

EDUCATION

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

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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.

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*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