



Jeffrey A. Meyers  
Commissioner

Terry R. Smith  
Director

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF HEALTH AND HUMAN SERVICES  
OFFICE OF HUMAN SERVICES  
*DIVISION OF FAMILY ASSISTANCE*

129 PLEASANT STREET, CONCORD, NH 03301-3857  
603-271-9474 1-800-852-3345 Ext. 9474  
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May 4, 2017

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

**REQUESTED ACTION**

Authorize the Department of Health and Human Services, Division of Family Assistance, to enter into a **sole source** agreement with Tri-County Community Action Program, Inc. (Vendor #177195), 31 Pleasant Street, Suite 100, Berlin, NH 03570 to provide flexible transportation services to Federal Temporary Assistance to Needy Families (TANF) recipients and other low income individuals in an amount not to exceed \$49,600, effective July 1, 2017 upon Governor and Executive Council approval, whichever is later, through June 30, 2019. 100% Federal Funding

Funds to support this request are anticipated to be available in the following account in State Fiscal Year 2018 and State Fiscal Year 2019, upon the availability and continued appropriation of funds in the future operating budgets, with the authority to adjust encumbrances between state fiscal years if needed and justified without further approval from the Governor and Executive Council.

**05-95-45-450010-6127 HEALTH AND SOCIAL SERVICES, DEPT. OF HEALTH AND HUMAN SVCS, HHS TRANSITIONAL ASSISTANCE, DIVISION OF FAMILY ASSISTANCE, EMPLOYMENT SUPPORT**

SFY	Class/Account	Class Title	Activity Code	Budget
2018	102-500731	Contracts for Program Services	45030205	\$24,800
2019	102-500731	Contracts for Program Services	45030205	\$24,800
			<b>Total:</b>	<b>\$49,600</b>

**EXPLANATION**

This is a **sole source** agreement because Federal Temporary Assistance to Needy Families (TANF) funds may be used as "state match" for the required matching funds for transportation services provided to TANF recipients, as part of a Job Access Reverse Commute Grant awarded by the New Hampshire Department of Transportation on behalf of the Federal Transportation Agency. The Federal Job Access Reverse Commute Grant (JARC) Program provides funding to assist states and localities develop and maintain transportation services to low-income individuals.

Tri-County Community Action Program, Inc. competed at the national level for the Job Access Reverse Commute Grant Award and their funding proposal was selected to receive continued Department of Transportation funding to support Job Access Reverse Commute initiatives. Tri-County Community Action Program, Inc. has received this funding through the Job Access Reverse Commute Grant since 2006.

The matching funds will be utilized to provide flexible transportation services to low-income individuals in the areas served, in order to successfully seek, obtain, and maintain employment as they transition from welfare to work, as well as door-to-door transportation services provided for ambulatory and non-ambulatory individuals who require transportation to and from doctor appointments and shopping trips. The population served will include individuals currently receiving TANF financial assistance, former clients who are now employed, and low-income individuals who are at risk of qualifying for assistance.

The Division of Family Assistance has provided the matching funds for Tri-County Community Action Program's Job Access Reverse Commute Grant since 2006. Failure to match the funds awarded by the New Hampshire Department of Transportation may result in Tri-County Community Action Program, Inc. no longer being able to provide these essential services.

Should the Governor and Executive Council not approve this request, low income individuals may not have access to reliable transportation which is a necessity to seek, obtain and maintain employment.

Area Served: Carrol, Coos and Grafton Counties

Source of Funds: 100% Federal Funds

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

Respectfully submitted,



Maureen U. Ryan  
Director of Human Services



Approved by:  
Jeffrey A. Meyers  
Commissioner

Subject: Job Access Reverse Commute (SS-2018-OHS-01-JOBAC-02)

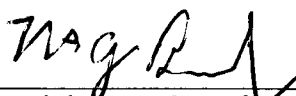
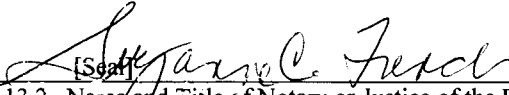
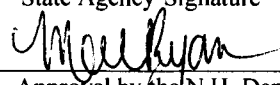
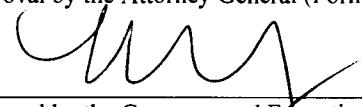
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

1.1 State Agency Name Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord NH 03301-3857	
1.3 Contractor Name Tri-County Community Action Program, Inc.		1.4 Contractor Address 31 Pleasant St., Suite 100 Berlin, NH 03570	
1.5 Contractor Phone Number 603-752-1741	1.6 Account Number 05-95-45-450010-6127-102-500731	1.7 Completion Date June 30, 2019	1.8 Price Limitation \$49,600
1.9 Contracting Officer for State Agency Jonathan V. Gallo, Esq. Interim Director of Contracts and Procurement		1.10 State Agency Telephone Number 603-271-9246	
1.11 Contractor Signature 		1.12 Name and Title of Contractor Signatory Robert G. Boschen, Jr. Chief Executive Officer	
1.13 Acknowledgement: State of <u>New Hampshire</u> , County of _____  On <u>March 20, 2017</u> , before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12.			
1.13.1 Signature of Notary Public or Justice of the Peace 		SUZANNE C. FRENCH Notary Public - New Hampshire My Commission Expires June 19, 2018	
1.13.2 Name and Title of Notary or Justice of the Peace Suzanne C. French, Notary			
1.14 State Agency Signature 		1.15 Name and Title of State Agency Signatory Maureen Ryan, Director	
1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.17 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: <u>5/20/17</u>			
1.18 Approval by the Governor and Executive Council (if applicable) By: _____ On: _____			

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

**3. EFFECTIVE DATE/COMPLETION OF SERVICES.**

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.18, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.14 ("Effective Date").

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

**4. CONDITIONAL NATURE OF AGREEMENT.**

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Contractor notice of such termination. The State shall not be required to transfer funds from any other account to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

**5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.**

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

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

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

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

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal opportunity laws. This may include the requirement to utilize auxiliary aids and services to ensure that persons with communication disabilities, including vision, hearing and speech, can communicate with, receive information from, and convey information to the Contractor. In addition, the Contractor shall comply with all applicable copyright laws.

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

6.3 If this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all the provisions of Executive Order No. 11246 ("Equal Employment Opportunity"), as supplemented by the regulations of the United States Department of Labor (41 C.F.R. Part 60), and with any rules, regulations and guidelines as the State of New Hampshire or the United States issue to implement these regulations. The Contractor further agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

**7. PERSONNEL.**

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

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

Agreement. This provision shall survive termination of this Agreement.

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

## 8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

8.2.4 treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

## 9. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

**10. TERMINATION.** In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT A.

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

**12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.** The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice and consent of the State. None of the Services shall be subcontracted by the Contractor without the prior written notice and consent of the State.

**13. INDEMNIFICATION.** The Contractor shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based or resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Contractor. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

## 14. INSURANCE.

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

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

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 9.2 herein, in an amount not less than 80% of the whole replacement value of the property.

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than thirty (30) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference. Each certificate(s) of insurance shall contain a clause requiring the insurer to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than thirty (30) days prior written notice of cancellation or modification of the policy.

**15. WORKERS' COMPENSATION.**

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

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

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

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

**18. AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no

such approval is required under the circumstances pursuant to State law, rule or policy.

**19. CONSTRUCTION OF AGREEMENT AND TERMS.**

This Agreement shall be construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

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

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

**22. SPECIAL PROVISIONS.** Additional provisions set forth in the attached EXHIBIT C are incorporated herein by reference.

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

**24. ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire Agreement and understanding between the parties, and supersedes all prior Agreements and understandings relating hereto.



Exhibit A

**Scope of Services**

**1. PROVISIONS APPLICABLE TO ALL SERVICES**

- 1.1. The Contractor agrees that, to the extent future legislative action by the New Hampshire General Court or federal or state court orders may have an impact on the Services described herein, the State Agency has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.
- 1.2. The Contractor shall pursue any and all appropriate public sources of funds that are applicable to the funding of the Services, operations prevention, acquisition, or rehabilitation. Appropriate records shall be maintained by the Contractor to document actual funds received or denials of funding from such public sources of funds.
- 1.3. The Contractor will submit a detailed description of the language assistance service they will provide to persons with limited English proficiency to ensure meaningful access to their programs and/or services within ten (10) days of the contract effective date.

**2. SCOPE OF SERVICES**

- 2.1. The Contractor shall continue the Job Access Reverse Commute transit program in accordance with the Area-Wide Job Access and Reverse Commute Transportation Plan provided by the Contractor as Appendix A.
- 2.2. The Contractor shall provide services to include but not limited to:
  - 2.2.1. Provide round-trip transportation on a Flex-route between North Conway and Wolfeboro;
  - 2.2.2. Provide door-to-door service for the elderly, disabled and general public for appointments and/or shopping;
  - 2.2.3. Provide round-trip transportation between Berlin and Gorham; and
  - 2.2.4. Provide door-to-door transportation throughout the Coos County region.
- 2.3. The Contractor shall provide training to transportation staff that includes but is not limited to:
  - 2.3.1. Training that includes:
    - 2.3.1.1. Policy & Procedure
    - 2.3.1.2. Substance Abuse
    - 2.3.1.3. Basics of Safety
    - 2.3.1.4. Defensive Driving
    - 2.3.1.5. Communication
    - 2.3.1.6. Emergency Management



## Exhibit A

- 2.3.1.7. Security Awareness
  - 2.3.1.8. Code of Conduct
  - 2.3.1.9. OSHA Requirements
  - 2.3.1.10. ADA Guidelines
  - 2.3.1.11. Fare Collection
  - 2.3.1.12. Paratransit Door to Door Service
  - 2.3.1.13. Drug and Alcohol Policy
  - 2.3.1.14. Customer Service and Passenger Safety Training
  - 2.3.1.15. Behind the Wheel Training
- 2.4. The Contractor shall ensure all transportation staff has access to material that emphasizes safety.
- 2.5. The Contractor shall monitor the success of the program with the use of surveys, ridership number and feedback.

### 3. REPORTING REQUIREMENTS

- 3.1. The Contractor shall provide quarterly reports to the Department that include:
- 3.1.1 The number of individuals served;
  - 3.1.2 The type of service provided;
  - 3.1.3 Efforts made by the Contractor to coordinate transportation services; and
  - 3.1.4 Income and Expense Report.
- 3.2. The Contractor shall provide quarterly and state fiscal year-to-date data to the Department. Data shall include, but not be limited to:
- 3.2.1 Information obtained through surveys and feedback received at public meetings; and
  - 3.2.2 Ridership numbers, by route.
- 3.3. The Contractor shall provide an annual narrative report detailing the success of the program using data collected in Section 3.2.
- 3.4. All reports shall be submitted within thirty (30) days of the end of the reporting quarter.





## Method and Conditions Precedent to Payment

This contract is funded with federal funds made available under the Catalog of Federal Domestic Assistance (CFDA) #93.558, Federal Agency Health and Human Services Program Title Temporary Assistance for Needy Families, in providing services pursuant to Exhibit A, Scope of Services. The contractor agrees to provide the services in Exhibit A, Scope of Services in compliance with funding requirements.

1. The State shall pay the Contractor an amount not to exceed the Price Limitation on Form P37 General Provisions, Block 1.8, for the services provided by the Contractor pursuant to Exhibit A, Scope of Services.
2. Payment for expenses shall be on a cost reimbursement basis only for actual expenditures. Expenditures shall be in accordance with the approved line item budgets shown in Exhibits B-1 and B-2.
3. Payment for services shall be made as follows:
  - 3.1. The Contractor will submit quarterly reports for services as specified in Exhibit A, Scope of Services, Section 3, Reporting Requirements, with an invoice for reimbursement of actual expenses incurred during the quarter, for a total of four (4) invoices per year. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice for Contractor services provided pursuant to this Agreement.
  - 3.2. Invoices identified in Section 3.1 must be submitted to:

Financial Manager  
NH Department of Health and Human Services  
Division of Family Assistance  
129 Pleasant Street  
Concord, NH 03301
4. Payments may be withheld pending receipt of required reports or documentation as identified in Exhibit A, Section 3, Reporting Requirements.
5. A final payment request shall be submitted no later than forty (40) days after the Contract ends. Failure to submit the invoice, and accompanying documentation could result in nonpayment.
6. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of noncompliance with any State or Federal law, rule or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.
7. When the contract price limitation is reached, the program shall continue to operate at full capacity at no charge to the State of New Hampshire for the duration of the contract period.
8. Notwithstanding paragraph 18 of Form P-37, General Provisions, an amendment limited to transfer the funds within the budget and within the price limitation, can be made by written agreement of both parties and may be made without obtaining approval of the Governor and Executive Council.

Exhibit B-1 BUDGET

New Hampshire Department of Health and Human Services  
COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD

Bidder/Program Name: Tri County Transit

Budget Request for: Job Access Reverse Commute  
(Name of RFP)

Budget Period: 7/1/2017 - 6/30/2018

Line Item	Total Program Cost		Contractor Share / Match		Funded by DHHS contract share		Total
	Direct Incremental	Indirect Fixed	Direct Incremental	Indirect Fixed	Direct Incremental	Indirect Fixed	
1. Total Salary/Wages	\$ 179,406.00	\$ -	\$ -	\$ -	\$ 99,124.40	\$ -	\$ 179,406.00
2. Employee Benefits	\$ 51,150.00	\$ -	\$ -	\$ -	\$ 33,074.90	\$ -	\$ 84,224.90
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ 5,450.00	\$ -	\$ -	\$ -	\$ 4,360.00	\$ -	\$ 9,810.00
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ 38,595.00	\$ -	\$ -	\$ -	\$ 30,876.00	\$ -	\$ 69,471.00
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 6,684.00	\$ -	\$ -	\$ -	\$ 5,347.20	\$ -	\$ 12,031.20
6. Travel	\$ 2,484.00	\$ -	\$ -	\$ -	\$ 1,987.20	\$ -	\$ 4,471.20
7. Occupancy	\$ 9,000.00	\$ -	\$ -	\$ -	\$ 7,200.00	\$ -	\$ 16,200.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 2,200.00	\$ -	\$ -	\$ -	\$ 1,760.00	\$ -	\$ 3,960.00
Postage	\$ 250.00	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ 450.00
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 26,183.00	\$ -	\$ -	\$ -	\$ 22,546.40	\$ -	\$ 48,729.40
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 300.00	\$ -	\$ -	\$ -	\$ 240.00	\$ -	\$ 540.00
12. Subcontracts/Agreements	\$ 8,230.00	\$ -	\$ -	\$ -	\$ 6,584.00	\$ -	\$ 14,814.00
13. Other (specific details mandatory): Vehicle/ fuel	\$ 68,028.00	\$ -	\$ -	\$ -	\$ 24,014.00	\$ -	\$ 92,042.00
14. Indirect Costs	\$ 54,329.00	\$ -	\$ -	\$ -	\$ 18,123.00	\$ -	\$ 72,452.00
<b>TOTAL</b>	<b>\$ 454,289.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 265,437.10</b>	<b>\$ -</b>	<b>\$ 719,726.10</b>

#DIV/0!

Indirect As A Percent of Direct

Exhibit B-1 BUDGET

Initials: *REB*  
Date: *07/20/17*

Exhibit B-2 BUDGET

New Hampshire Department of Health and Human Services  
COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD

Bidder/Program Name: Tri County Transit

Budget Request for: Job Access Reverse Commute

Budget Period: 7/1/2018 - 6/30/2019

Line Item	Total Program Cost		Contractor Share / Match		Funded by DHHS contract share		Total
	Total	Incremental	Indirect Fixed	Direct Incremental	Indirect Fixed	Direct Incremental	
1. Total Salary/Wages	\$ 185,239.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,239.00
2. Employee Benefits	\$ 56,804.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,804.00
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ 3,564.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,564.00
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ 45,919.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,919.00
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 2,873.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,873.00
Travel	\$ 2,559.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,559.00
6. Travel	\$ 11,845.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,845.00
7. Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 2,266.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,266.00
Postage	\$ 258.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 258.00
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 29,028.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,028.00
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 309.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 309.00
12. Subcontracts/Agreements	\$ 6,615.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,615.00
13. Other (specific details mandatory): Vehicle/Fuel	\$ 70,069.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,069.00
14. Indirect Costs	\$ 52,169.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,169.00
<b>TOTAL</b>	<b>\$ 469,517.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 469,517.00</b>

Indirect As A Percent of Direct

Exhibit B-2 Budget

Initials: ROC  
Date: 03/20/17



**SPECIAL PROVISIONS**

Contractors Obligations: The Contractor covenants and agrees that all funds received by the Contractor under the Contract shall be used only as payment to the Contractor for services provided to eligible individuals and, in the furtherance of the aforesaid covenants, the Contractor hereby covenants and agrees as follows:

1. **Compliance with Federal and State Laws:** If the Contractor is permitted to determine the eligibility of individuals such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.
2. **Time and Manner of Determination:** Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.
3. **Documentation:** In addition to the determination forms required by the Department, the Contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.
4. **Fair Hearings:** The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.
5. **Gratuities or Kickbacks:** The Contractor agrees that it is a breach of this Contract to accept or make a payment, gratuity or offer of employment on behalf of the Contractor, any Sub-Contractor or the State in order to influence the performance of the Scope of Work detailed in Exhibit A of this Contract. The State may terminate this Contract and any sub-contract or sub-agreement if it is determined that payments, gratuities or offers of employment of any kind were offered or received by any officials, officers, employees or agents of the Contractor or Sub-Contractor.
6. **Retroactive Payments:** Notwithstanding anything to the contrary contained in the Contract or in any other document, contract or understanding, it is expressly understood and agreed by the parties hereto, that no payments will be made hereunder to reimburse the Contractor for costs incurred for any purpose or for any services provided to any individual prior to the Effective Date of the Contract and no payments shall be made for expenses incurred by the Contractor for any services provided prior to the date on which the individual applies for services or (except as otherwise provided by the federal regulations) prior to a determination that the individual is eligible for such services.
7. **Conditions of Purchase:** Notwithstanding anything to the contrary contained in the Contract, nothing herein contained shall be deemed to obligate or require the Department to purchase services hereunder at a rate which reimburses the Contractor in excess of the Contractors costs, at a rate which exceeds the amounts reasonable and necessary to assure the quality of such service, or at a rate which exceeds the rate charged by the Contractor to ineligible individuals or other third party funders for such service. If at any time during the term of this Contract or after receipt of the Final Expenditure Report hereunder, the Department shall determine that the Contractor has used payments hereunder to reimburse items of expense other than such costs, or has received payment in excess of such costs or in excess of such rates charged by the Contractor to ineligible individuals or other third party funders, the Department may elect to:
  - 7.1. Renegotiate the rates for payment hereunder, in which event new rates shall be established;
  - 7.2. Deduct from any future payment to the Contractor the amount of any prior reimbursement in excess of costs;



- 7.3. Demand repayment of the excess payment by the Contractor in which event failure to make such repayment shall constitute an Event of Default hereunder. When the Contractor is permitted to determine the eligibility of individuals for services, the Contractor agrees to reimburse the Department for all funds paid by the Department to the Contractor for services provided to any individual who is found by the Department to be ineligible for such services at any time during the period of retention of records established herein.

RECORDS: MAINTENANCE, RETENTION, AUDIT, DISCLOSURE AND CONFIDENTIALITY:

8. **Maintenance of Records:** In addition to the eligibility records specified above, the Contractor covenants and agrees to maintain the following records during the Contract Period:
- 8.1. **Fiscal Records:** books, records, documents and other data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor during the Contract Period, said records to be maintained in accordance with accounting procedures and practices which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
- 8.2. **Statistical Records:** Statistical, enrollment, attendance or visit records for each recipient of services during the Contract Period, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
- 8.3. **Medical Records:** Where appropriate and as prescribed by the Department regulations, the Contractor shall retain medical records on each patient/recipient of services.
9. **Audit:** Contractor shall submit an annual audit to the Department within 60 days after the close of the agency fiscal year. It is recommended that the report be prepared in accordance with the provision of Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non Profit Organizations" and the provisions of Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the US General Accounting Office (GAO standards) as they pertain to financial compliance audits.
- 9.1. **Audit and Review:** During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts.
- 9.2. **Audit Liabilities:** In addition to and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department, all payments made under the Contract to which exception has been taken or which have been disallowed because of such an exception.
10. **Confidentiality of Records:** All information, reports, and records maintained hereunder or collected in connection with the performance of the services and the Contract shall be confidential and shall not be disclosed by the Contractor, provided however, that pursuant to state laws and the regulations of the Department regarding the use and disclosure of such information, disclosure may be made to public officials requiring such information in connection with their official duties and for purposes directly connected to the administration of the services and the Contract; and provided further, that the use or disclosure by any party of any information concerning a recipient for any purpose not directly connected with the administration of the Department or the Contractor's responsibilities with respect to purchased services hereunder is prohibited except on written consent of the recipient, his attorney or guardian.



Notwithstanding anything to the contrary contained herein the covenants and conditions contained in the Paragraph shall survive the termination of the Contract for any reason whatsoever.

11. **Reports: Fiscal and Statistical:** The Contractor agrees to submit the following reports at the following times if requested by the Department.
  - 11.1. **Interim Financial Reports:** Written interim financial reports containing a detailed description of all costs and non-allowable expenses incurred by the Contractor to the date of the report and containing such other information as shall be deemed satisfactory by the Department to justify the rate of payment hereunder. Such Financial Reports shall be submitted on the form designated by the Department or deemed satisfactory by the Department.
  - 11.2. **Final Report:** A final report shall be submitted within thirty (30) days after the end of the term of this Contract. The Final Report shall be in a form satisfactory to the Department and shall contain a summary statement of progress toward goals and objectives stated in the Proposal and other information required by the Department.
  
12. **Completion of Services: Disallowance of Costs:** Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.
  
13. **Credits:** All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Contract shall include the following statement:
  - 13.1. The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.
  
14. **Prior Approval and Copyright Ownership:** All materials (written, video, audio) produced or purchased under the contract shall have prior approval from DHHS before printing, production, distribution or use. The DHHS will retain copyright ownership for any and all original materials produced, including, but not limited to, brochures, resource directories, protocols or guidelines, posters, or reports. Contractor shall not reproduce any materials produced under the contract without prior written approval from DHHS.
  
15. **Operation of Facilities: Compliance with Laws and Regulations:** In the operation of any facilities for providing services, the Contractor shall comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which shall impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit shall be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Contract the facilities shall comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and shall be in conformance with local building and zoning codes, by-laws and regulations.
  
16. **Equal Employment Opportunity Plan (EEOP):** The Contractor will provide an Equal Employment Opportunity Plan (EEOP) to the Office for Civil Rights, Office of Justice Programs (OCR), if it has received a single award of \$500,000 or more. If the recipient receives \$25,000 or more and has 50 or



more employees, it will maintain a current EEO on file and submit an EEO Certification Form to the OCR, certifying that its EEO is on file. For recipients receiving less than \$25,000, or public grantees with fewer than 50 employees, regardless of the amount of the award, the recipient will provide an EEO Certification Form to the OCR certifying it is not required to submit or maintain an EEO. Non-profit organizations, Indian Tribes, and medical and educational institutions are exempt from the EEO requirement, but are required to submit a certification form to the OCR to claim the exemption. EEO Certification Forms are available at: <http://www.ojp.usdoj/about/ocr/pdfs/cert.pdf>.

**17. Limited English Proficiency (LEP):** As clarified by Executive Order 13166, Improving Access to Services for persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination on the basis of limited English proficiency (LEP). To ensure compliance with the Omnibus Crime Control and Safe Streets Act of 1968 and Title VI of the Civil Rights Act of 1964, Contractors must take reasonable steps to ensure that LEP persons have meaningful access to its programs.

**18. Pilot Program for Enhancement of Contractor Employee Whistleblower Protections:** The following shall apply to all contracts that exceed the Simplified Acquisition Threshold as defined in 48 CFR 2.101 (currently, \$150,000)

CONTRACTOR EMPLOYEE WHISTLEBLOWER RIGHTS AND REQUIREMENT TO INFORM EMPLOYEES OF WHISTLEBLOWER RIGHTS (SEP 2013)

(a) This contract and employees working on this contract will be subject to the whistleblower rights and remedies in the pilot program on Contractor employee whistleblower protections established at 41 U.S.C. 4712 by section 828 of the National Defense Authorization Act for Fiscal Year 2013 (Pub. L. 112-239) and FAR 3.908.

(b) The Contractor shall inform its employees in writing, in the predominant language of the workforce, of employee whistleblower rights and protections under 41 U.S.C. 4712, as described in section 3.908 of the Federal Acquisition Regulation.

(c) The Contractor shall insert the substance of this clause, including this paragraph (c), in all subcontracts over the simplified acquisition threshold.

**19. Subcontractors:** DHHS recognizes that the Contractor may choose to use subcontractors with greater expertise to perform certain health care services or functions for efficiency or convenience, but the Contractor shall retain the responsibility and accountability for the function(s). Prior to subcontracting, the Contractor shall evaluate the subcontractor's ability to perform the delegated function(s). This is accomplished through a written agreement that specifies activities and reporting responsibilities of the subcontractor and provides for revoking the delegation or imposing sanctions if the subcontractor's performance is not adequate. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions.

When the Contractor delegates a function to a subcontractor, the Contractor shall do the following:

- 19.1. Evaluate the prospective subcontractor's ability to perform the activities, before delegating the function
- 19.2. Have a written agreement with the subcontractor that specifies activities and reporting responsibilities and how sanctions/revocation will be managed if the subcontractor's performance is not adequate
- 19.3. Monitor the subcontractor's performance on an ongoing basis



- 19.4. Provide to DHHS an annual schedule identifying all subcontractors, delegated functions and responsibilities, and when the subcontractor's performance will be reviewed
- 19.5. DHHS shall, at its discretion, review and approve all subcontracts.

If the Contractor identifies deficiencies or areas for improvement are identified, the Contractor shall take corrective action.

#### DEFINITIONS

As used in the Contract, the following terms shall have the following meanings:

**COSTS:** Shall mean those direct and indirect items of expense determined by the Department to be allowable and reimbursable in accordance with cost and accounting principles established in accordance with state and federal laws, regulations, rules and orders.

**DEPARTMENT:** NH Department of Health and Human Services.

**FINANCIAL MANAGEMENT GUIDELINES:** Shall mean that section of the Contractor Manual which is entitled "Financial Management Guidelines" and which contains the regulations governing the financial activities of contractor agencies which have contracted with the State of NH to receive funds.

**PROPOSAL:** If applicable, shall mean the document submitted by the Contractor on a form or forms required by the Department and containing a description of the Services to be provided to eligible individuals by the Contractor in accordance with the terms and conditions of the Contract and setting forth the total cost and sources of revenue for each service to be provided under the Contract.

**UNIT:** For each service that the Contractor is to provide to eligible individuals hereunder, shall mean that period of time or that specified activity determined by the Department and specified in Exhibit B of the Contract.

**FEDERAL/STATE LAW:** Wherever federal or state laws, regulations, rules, orders, and policies, etc. are referred to in the Contract, the said reference shall be deemed to mean all such laws, regulations, etc. as they may be amended or revised from the time to time.

**CONTRACTOR MANUAL:** Shall mean that document prepared by the NH Department of Administrative Services containing a compilation of all regulations promulgated pursuant to the New Hampshire Administrative Procedures Act. NH RSA Ch 541-A, for the purpose of implementing State of NH and federal regulations promulgated thereunder.

**SUPPLANTING OTHER FEDERAL FUNDS:** The Contractor guarantees that funds provided under this Contract will not supplant any existing federal funds available for these services.





**REVISIONS TO GENERAL PROVISIONS**

1. Subparagraph 4 of the General Provisions of this contract, Conditional Nature of Agreement, is replaced as follows:
  4. **CONDITIONAL NATURE OF AGREEMENT.**  
Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including without limitation, the continuance of payments, in whole or in part, under this Agreement are contingent upon continued appropriation or availability of funds, including any subsequent changes to the appropriation or availability of funds affected by any state or federal legislative or executive action that reduces, eliminates, or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope of Services provided in Exhibit A, Scope of Services, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of appropriated or available funds. In the event of a reduction, termination or modification of appropriated or available funds, the State shall have the right to withhold payment until such funds become available, if ever. The State shall have the right to reduce, terminate or modify services under this Agreement immediately upon giving the Contractor notice of such reduction, termination or modification. The State shall not be required to transfer funds from any other source or account into the Account(s) identified in block 1.6 of the General Provisions, Account Number, or any other account, in the event funds are reduced or unavailable.
  
2. Subparagraph 10 of the General Provisions of this contract, Termination, is amended by adding the following language:
  - 10.1 The State may terminate the Agreement at any time for any reason, at the sole discretion of the State, 30 days after giving the Contractor written notice that the State is exercising its option to terminate the Agreement.
  - 10.2 In the event of early termination, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, including but not limited to, identifying the present and future needs of clients receiving services under the Agreement and establishes a process to meet those needs.
  - 10.3 The Contractor shall fully cooperate with the State and shall promptly provide detailed information to support the Transition Plan including, but not limited to, any information or data requested by the State related to the termination of the Agreement and Transition Plan and shall provide ongoing communication and revisions of the Transition Plan to the State as requested.
  - 10.4 In the event that services under the Agreement, including but not limited to clients receiving services under the Agreement are transitioned to having services delivered by another entity including contracted providers or the State, the Contractor shall provide a process for uninterrupted delivery of services in the Transition Plan.
  - 10.5 The Contractor shall establish a method of notifying clients and other affected individuals about the transition. The Contractor shall include the proposed communications in its Transition Plan submitted to the State as described above.



**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS**

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

**ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS**

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

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

Commissioner  
NH Department of Health and Human Services  
129 Pleasant Street,  
Concord, NH 03301-6505

1. The grantee certifies that it will or will continue to provide a drug-free workplace by:
  - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
  - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
    - 1.2.1. The dangers of drug abuse in the workplace;
    - 1.2.2. The grantee's policy of maintaining a drug-free workplace;
    - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
    - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
  - 1.3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
  - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
    - 1.4.1. Abide by the terms of the statement; and
    - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
  - 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency

New Hampshire Department of Health and Human Services  
Exhibit D



- has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
    - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
    - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
  - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

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

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

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

3-20-17

Date

Name: Robert G. Boschen, Jr.  
Title: Chief Executive Officer



**CERTIFICATION REGARDING LOBBYING**

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

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

Programs (indicate applicable program covered):

- \*Temporary Assistance to Needy Families under Title IV-A
- \*Child Support Enforcement Program under Title IV-D
- \*Social Services Block Grant Program under Title XX
- \*Medicaid Program under Title XIX
- \*Community Services Block Grant under Title VI
- \*Child Care Development Block Grant under Title IV

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

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

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

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

3-20-17  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Name: Robert G. Boschen, Jr.  
Title: Chief Executive Officer



**CERTIFICATION REGARDING DEBARMENT, SUSPENSION  
AND OTHER RESPONSIBILITY MATTERS**

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

**INSTRUCTIONS FOR CERTIFICATION**

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



information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

**PRIMARY COVERED TRANSACTIONS**

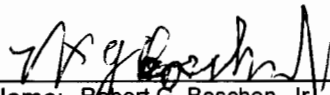
11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
  - 11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
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

**LOWER TIER COVERED TRANSACTIONS**

13. By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
  - 13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
  - 13.2. where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).
14. The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

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

3-20-17  
Date

  
Name: Robert G. Boschen, Jr.  
Title: Chief Executive Officer



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO  
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND  
WHISTLEBLOWER PROTECTIONS**

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

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Contractor Initials

RGB

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

New Hampshire Department of Health and Human Services  
Exhibit G



In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

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

1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

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

3-20-17  
Date

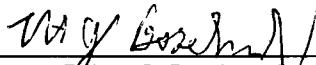
  
Name: Robert G. Boschen, Jr.  
Title: Chief Executive Officer

Exhibit G

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

Contractor Initials RGB

Date 03/20/17





**CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE**

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

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

1. By signing and submitting this contract, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Contractor Name:

Tri-County Community Action Program, Inc.

3-20-17

Date


  
Name: Robert G. Boschen, Jr.  
Title: Chief Executive Officer



Exhibit I

**HEALTH INSURANCE PORTABILITY ACT**  
**BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "**Breach**" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "**Business Associate**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "**Covered Entity**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "**Designated Record Set**" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "**Data Aggregation**" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "**Health Care Operations**" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "**HITECH Act**" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "**HIPAA**" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "**Individual**" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "**Privacy Rule**" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "**Protected Health Information**" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.



Exhibit I

- I. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) **Business Associate Use and Disclosure of Protected Health Information.**

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
  - I. For the proper management and administration of the Business Associate;
  - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
  - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business



Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

**(3) Obligations and Activities of Business Associate.**

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
  - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - o The unauthorized person used the protected health information or to whom the disclosure was made;
  - o Whether the protected health information was actually acquired or viewed
  - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI



Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business



Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

**(4) Obligations of Covered Entity**

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

**(5) Termination for Cause**

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

**(6) Miscellaneous**

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.



Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) l, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

<p>_____ The State</p> <p><i>Maureen Ryan</i> _____ Signature of Authorized Representative</p> <p><i>Maureen Ryan</i> _____ Name of Authorized Representative</p> <p><i>Director</i> _____ Title of Authorized Representative</p> <p><i>5/10/17</i> _____ Date</p>	<p>Tri-County Community Action Program, Inc. _____ Name of the Contractor</p> <p><i>[Signature]</i> _____ Signature of Authorized Representative</p> <p>Robert G. Boschen, Jr. _____ Name of Authorized Representative</p> <p>Chief Executive Officer _____ Title of Authorized Representative</p> <p>3-20-17 _____ Date</p>
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**CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY  
ACT (FFATA) COMPLIANCE**

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

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

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

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

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

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

Contractor Name:

Tri-County Community Action Program, Inc.

Name: Robert G. Boschen, Jr.

Title: Chief Executive Officer

3-20-17

Date





**FORM A**

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

1. The DUNS number for your entity is: 073975708

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

NO  YES

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

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

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

NO  YES

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

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

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

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

APPENDIX A



FTA SECTION 5311 (RURAL) & 5311(f) (INTERCITY BUS) PROGRAM  
SFY 2018-2019 (July 1, 2017 - June 30, 2019)

**OPERATING FUNDS APPLICATION Coos & Northern Grafton County**

TOTAL GRANT FUNDS REQUESTED FOR THIS PROJECT: \$539,316.40

**\*\*Complete one application for each PROJECT you are requesting assistance for.\*\***

1. **OPERATING FUNDING SOURCE**

- Section 5311: Rural
- Section 5311(f): Intercity Bus Program.

<b>Operating Request</b> ✓ appropriate space below	
<b>Continue Existing Service</b>	
Fixed-route service	
Route deviation service	X
Demand response service	X
Other /LRH	X
<b>Expansion of Service</b>	
New service area or route	
Additional hours of service	
Additional frequency	
Other	
<b>New Service</b>	
New Transit System	

2. **PROJECT DESCRIPTION**

Answers to these questions if provided separately are limited to no more than 3 pages total (8 ½ x 11).

- a. **How many routes (or service areas if demand responsive) does this project entail? Please provide a brief description of each route/service area or provide a link to the relevant webpage.**

Tri County Transit (TCT) operates 4 “routes or services” in Coos and Northern Grafton Counties.

The Berlin/Gorham area system operates a flex route from 7:00a.m. To 4:45p.m., Monday through Friday and Saturday from 9:00 a.m. to 5:00 p.m. It accommodates the general public with transportation to appointments, employment, shopping, and socialization. The flex route system

## APPENDIX A



deviates from the advertised route ¼ mile to accommodate our passengers. This system also operates Door to Door buses providing direct pickup and drop off at specific locations throughout the Coos County region, operate Monday through Friday from 8:00 am to 4:00 p.m. We have buses stationed in Colebrook, Berlin/Gorham, Lancaster and Littleton. The Tri Town bus operates Monday through Friday, 8:00 am to 4:00 pm and the LRH vehicle operates from 7:00 am to 5:30 pm. The combination of these services has proven to be the best way to meet ridership demands. Rides are combined and transfers are made whenever possible for productivity and efficiency. Ridership has continued to grow since the program's inception approximately 15 years ago.

**b. What towns are served by this project? Please provide a list or a link to the relevant webpage that shows the service area.**

In Coos County and Northern Grafton we provide service to the following towns; Berlin, Gorham, Milan, Dummer, Shelburne, Randolph, Jefferson, Lancaster, Groveton, Northumberland, Whitefield, Pittsburg, West Stewartstown, Stratford, Colebrook, Columbia, Errol, Bethlehem, Franconia, Twin Mountain, Lisbon, Littleton, Sugar Hill, Lyman, and Dalton. Website; <http://tricountycaptransit.weebly.com>.

**c. How many vehicles are used for the project?**

On a daily basis we operate 7 buses in Coos and Northern Grafton Counties.

**d. Describe how the proposed service effectively addresses a demonstrated community need, including how the project will benefit New Hampshire's residents (or residents within the service area).**

Although the Coos and Northern Grafton areas are rural, the people living in them are in need of transportation to get to appointments, employment, shopping, etc. The transportation we provide is essential to many of these individuals especially the low income and elderly. According the United States Census Bureau over 20% of the population in Coos, and Grafton Counties is persons 65 and older, as this number continues to grow from more and more Baby Boomers coming of age, the need for our service increases. According to AAA, "Although Americans are healthier and living longer than ever before; seniors are outliving their ability to drive safely by an average of 7 to 10 years." TCCAP Transit provides the independence that can be lost during those years when driving oneself is no longer an option. There is also no other human service wheelchair accessible public transportation service in the area; therefore we have become the only choice for many disabled citizens. The public transit service we offer utilizing the Berlin-Gorham Flex, Tri Town Bus and the Door to Door buses allows us to meet many of our community's needs for transportation.

The area has also experienced industry loss making affordable transportation an asset to many to help stretch their dollar. The community is working vigorously on economic development to bring in tourism and industry. To help make this achievable, transportation cannot be thought of as just a

APPENDIX A



convenience, but as vital to attracting industry to help revive a failing economy. Public transportation is an asset to help meet this goal.

TCT is also an important part of the community by its ability to work and coordinate with other organizations and service groups. TCT has provided service to adult day care clients, visiting Nurses to get them to client’s homes, students to the local community colleges, and community projects and events such as the “Riverfire Festival”. TCT provided public transportation for this festival by picking up people from parking lots around the community and transporting them to a central location where the festival was being held.

**e. How does this project improve your agency’s efficiency or effectiveness?**

TCT’s transportation service is utilized by many of the other programs administered under CAP’s umbrella. Through education, cooperation, and coordination those other programs use the transportation service to get their clients to services they need, which many times are again other CAP programs. Our transportation service is affordable to their clients and many programs have federal dollars or other funding to cover the cost of the transportation. For example, CAP has a shelter for the homeless. The program purchases our Tri Town passes to get their clients to employment interviews, etc., other programs administered by CAP that use our transportation are Sr. Meals, The Food Pantry, Drug and Alcohol programs, weatherization and fuel assistance, to mention only a few. Without the transportation service many of the people needing the other services would not be able to get to them. Working together TCCAP’s programs provide help and assistance to the majority of those in need in our service areas by combining services.

**f. Please provide a list of personnel who will be either fully or partially funded through this grant.**

<b>Position Title (include drivers, dispatchers, admin staff, etc.)</b>	<b>Name(s) of Person Currently in Position</b>	<b>Partially or Fully Funded?</b>	<b>If partially funded: Time Sheets or Indirect Cost Allocation Plan?*</b>
Director	Beverly Raymond	Partially	Timesheets
Operations Manager	Brenda Gagne	Partially	Timesheets
Maintenance Manager	Paul Beroney	Partially	Timesheets
Dispatcher	Jeanene McDonald	Partially	Timesheets
Drivers	Multiple	Partially	Timesheets
Driver/Tri Town	Mark Tetreault	Fully	Timesheets
Billing Clerk	Rita Premo	Partially	Timesheets
Mobility Manager	Stephanie Poisson	Partially	Timesheets

\*Note: 2 CFR 200.430(i), “Standards for Documentation of Personnel Expenses,” does not allow for estimating allocated costs between multiple funding sources. Time sheets provide the cleanest solution but are cumbersome. If time sheets will not be kept, the agency must include an Indirect Cost Allocation Plan, as approved by the cognizant Federal agency (usually DHHS based on amount of Federal funding received), with this application. Few exceptions apply. Contact NHDOT for details.

## APPENDIX A



**g. Is the project described in an agency or local plan? Please provide details below.**

**Plan Name:** Coordinated Public Transit and Human Services Transportation Plan for NH's North Country

**Date of Adoption:** October, 2014

**Link to plan webpage (if applicable):** [North Country Public Transit Coordination Plan 2014](#)

**Page(s) on which each project is listed:** Page 32

**h. Explain your agency's commitment to continue this project beyond the availability of the requested grant resources.**

TCT has put many years into growing and promoting the use of public transit service within the Coos and Northern Grafton area. The commitment of the years and relationships built within the towns and with the county to support the systems can be recognized in the revenues portion of the financial section of this application. The effort put forth to enhance the services to the community by coordinating with other providers for cost efficiency has been a commitment and undertaking TCT has been working on for several years. I think these efforts prove the agency's commitment to continue these services.

**i. Describe your efforts to leverage funds from other sources to support this project.**

TCT works with the towns, counties, private organizations and businesses, and other federal and state funding sources to leverage funds. The Chief Executive Officer and the Transportation Director continuously work at the local, county, state, and federal levels to insure that federal and state resources are sustained. TCT Transportation Director currently works with other sources for funding such as TANF, Employment Services, Medicaid, local Hospitals and other health and human service agencies. The Director and staff stay on top of and apply for upcoming grants from any foundations relating to transportation funding, fundraising is held to raise matching funds and also is a viable means of marketing to increase ridership thus increasing fares. Presentations to clubs such as the Rotary, Kiwanis, Eagles, businesses, local hospitals and the general public are held to educate people on the cost of public transportation and the need for funds for leverage.

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3. **PROJECT SERVICE LEVEL INFORMATION**

Provide the service level information for the proposed funding. Insert additional tables if needed.

Passenger Trips: total of one-way trips (individual passenger boardings).

1<sup>st</sup> route

	<b>SFY 16 (actual)</b>	<b>SFY 17 (projected)</b>	<b>SFY 18 (projected)</b>	<b>SFY 19 (projected)</b>
Insert Route Name Below	(July 2015-June 2016)	(July 2016-June 2017)	(July 2017-June 2018)	(July 2018-June 2019)
Door to Door				
Revenue Vehicle Hours	10,267	10,325	10,350	10,350
Revenue Vehicle Miles	105,167	106,000	107,000	107,000
Passenger Trips	17,393	17,500	17,750	17,750

2<sup>nd</sup> route (if applicable)

	<b>SFY 16 (actual)</b>	<b>SFY 17 (projected)</b>	<b>SFY 18 (projected)</b>	<b>SFY 19 (projected)</b>
Insert Route Name Below	(July 2015-June 2016)	(July 2016-June 2017)	(July 2017-June 2018)	(July 2018-June 2019)
B/G Trolley				
Revenue Vehicle Hours	2,970	2,975	2,975	2,975
Revenue Vehicle Miles	34,181	34,200	34,200	34,200
Passenger Trips	11,680	11,750	12,000	12,000

3<sup>rd</sup> route (if applicable)

	<b>SFY 16 (actual)</b>	<b>SFY 17 (projected)</b>	<b>SFY 18 (projected)</b>	<b>SFY 19 (projected)</b>
Insert Route Name Below	(July 2015-June 2016)	(July 2016-June 2017)	(July 2017-June 2018)	(July 2018-June 2019)
Tri Town				
Revenue Vehicle Hours	2,042	2,045	2,045	2,045
Revenue Vehicle Miles	10,736	10,800	10,850	10,850
Passenger Trips	9,493	9,750	10,000	10,000

4<sup>th</sup> route (if applicable)

	<b>SFY 16 (actual)</b>	<b>SFY 17 (projected)</b>	<b>SFY 18 (projected)</b>	<b>SFY 19 (projected)</b>
Insert Route Name Below	(July 2015-June 2016)	(July 2016-June 2017)	(July 2017-June 2018)	(July 2018-June 2019)
LRH				
Revenue	2,783	2,800	2,800	2,800

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Vehicle Hours				
Revenue	41,327	41,400	41,500	41,500
Vehicle Miles				
Passenger Trips	3,097	3,100	3,200	3,200

a. How were your above service level projections developed?

Projections are made by utilizing past years data.

4. **FINANCIAL INFORMATION (OPERATING GRANTS)**

- This is a summary of “Attachment A” that provides a detailed chart of accounts.
- It’s recommended to begin with the Excel version of “Attachment A” as it calculates data.
- Data entered below must agree with amounts submitted via “Attachment A” spreadsheet.
- For existing agencies, SFY16 actual budgets should reflect actual ending budget on file with NHDOT. SFY17 budgets should reflect most recent budgeted amounts.

**Summary**

Category		SFY 16 (actual)	SFY 17 (budgeted)	SFY 18 (projected)	SFY 19 (projected)
Administration	Budget Amount (Total amt)	84,682.55	111,908.52	112,787.00	116,170.00
	Grant Request (Federal amt)	67,746.04	89,526.82	90,230.00	92,936.00
	Minimum 20% Match Required	16,936.51	22,381.70	22,557.00	23,234.00
Capital (Preventive Maintenance)	Budget Amount (Total amt)	55,981.07	47,724.28	64,851.00	65,735.00
	Grant Request (Federal amt)	44,784.86	38,179.42	51,880.00	52,588.00
	Minimum 20% Match Required	11,196.21	9,544.86	12,970.00	13,147.00
Operating	Budget Amount (Total amt)	251,475.82	409,335.34	276,651.00	287,612.00
	Budget Amount (Net, less fare revenue)	232,407.22	374,335.34	246,651.00	256,712.00
	Grant Request (Federal amt)	116,203.61	187,167.67	123,325.00	128,356.00
	Minimum 50% Match Required	116,203.61	187,167.67	123,325.00	128,356.00
Revenue/Match	Budget Amount	144,336.33	219,094.23	158,854.00	164,737.00
TOTAL	Budget Amount (Total amt)	373,070.84	533,968.14	424,290.00	438,617.00
	Grant Request (Federal amt)	228,734.51	314,873.91	265,436.00	273,880.00
	Minimum Match Required	144,336.33	219,094.23	158,854.00	164,737.00

These combined figures should be your grant request.

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a. Describe any eligibility limitations on passengers for the proposed service. (e.g., is it for seniors only?)

There are no eligibility limitations.

b. Describe any trip purpose limitations or priorities on services that you are requesting operating funds for. (e.g., is it for medical appointments only, or, do medical appointments have priority over grocery trips?)

There are no trip purpose limitations or priorities.

5. COORDINATION

a. List agencies with which you have coordination agreements, and indicate the type of coordination activity: (Check all that apply and list partner agencies for each).

<u>  X  </u>	1. RCC Membership (RCC Name & #)	Region 1 & 2
<u>  X  </u>	2. Purchasing of vehicle parts	Other Cap Programs
<u>  X  </u>	3. Maintenance services	Other CAP Programs & Northern Human Service in Conway, Gibson Ctr.
<u>  X  </u>	4. Marketing, grant writing or fundraising	Other CAP Prog., United Way
<u>  X  </u>	5. Dispatching or scheduling of trips	Other CAP Programs
<u>  X  </u>	6. Purchase of vehicle insurance	Other CAP Programs
<u>  X  </u>	7. Fuel purchasing	Other CAP Programs
<u>  X  </u>	8. Training of drivers or other staff	Other CAP programs, DHHS BEAS & Medicaid, RLS, Northern Human Services, TANF, NH Employment Security
<u>  X  </u>	9. Financial management or billing	Other CAP Programs
<u>  X  </u>	10. Sharing of vehicles with other agencies	Still no success in this area
<u>      </u>	11. Other (list)	

b. Please provide details regarding the above, or other, coordination efforts with other transportation providers in the service area (public, nonprofit, and for-profit)

CAP's transportations maintenance facility does some maintenance for CAP's Weatherization, Alcohol and Other Drugs, Tyler Blane Homeless Shelter, and Northern Human Services. Whenever possible vehicle parts are purchased together to save on the price of the part as well as shipping and handling. \*Community Service Center (Berlin), New Horizons (Redstone), Gibson Sr. Center (N. Conway), and Littleton Sr. Center have used CAP's maintenance facility and mechanic for lift and some vehicle repairs as well as consultation regarding vehicle problems. CAP now has two garages available with lifts and equipment necessary to make repairs or perform preventive maintenance on vehicles carrying anywhere from 2 passengers to 24 passengers.

CAP's transportation division works with anyone who is willing to coordinate, schedule and dispatch trips with them. We have had great luck with Medicaid and Carroll County Retired Senior Volunteer Program and have



## APPENDIX A



worked effortlessly toward doing more of this with other agencies. Without assistance from funding sources to strongly encourage this and without the education necessary for agencies to understand how this concept works it has been extremely difficult. The transportation division has the technology and experience capable to make some coordination happen but does not have the capability to impose its implementation.

### 6. **SUPPLEMENTAL INFORMATION**

Provide any additional information that may help explain your project or elaborate on previous answers, up to one (1) page per project.

- Tri-County CAP, Inc. (TCCAP), Drug and Alcohol Program refers clients to CAP's public transportation and fixed route service and shares insurance costs under TCCAP's umbrella.
- Tri-County CAP, Inc. homeless shelters, fuel assistance, elderly and disabled consumers and dental clients are referred to CAP's transportation program for rides to those services.
- The Littleton/Lancaster Corridor project shares grant writing and marketing of services for the project. Some of the agencies involved are Littleton Regional Hospital, Littleton Sr. Center, Granite State Independent Living, Weeks Hospital, and various others.
- TCCAP's Medicaid transportation is verified and billed to CTS.
- TCCAP works with Littleton Regional Hospital (LRH) to provide transportation to the patients of the Doctor's affiliated with LRH and has expanded hours to accommodate the increase in trip requests.
- TCCAP's Transportation Director is contracted with RLS Associates and certified to train in Passenger Assistance Training (PAT), PAT refresher trainings, Emergency Evacuation, Defensive Driving, Disability Awareness, Pre-Trip Inspections, Dealing with Difficult People, and Safety and Security. Training that is open to all agencies and is held at TCCAP's Transit Facility in the North Country area.

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7. **ATTACHMENTS CHECKLIST** (please attach the following documents in order as listed)

**EVERY application for operating assistance requires:**

✓	Label	Description
✓	<b>A</b>	Attachment “A” for chart account details to support financial summary
✓	<b>B</b>	Letters of commitment of matching funds
✓	<b>C</b>	Public Notice of grant application <ul style="list-style-type: none"> <li>• Note: operating assistance requests must provide an opportunity for public hearing</li> <li>• NHDOT requires copy of notice as published in periodical of regional significance (e.g., Keene Sentinel for service in Keene area), such as a scan of the page</li> </ul>
N/A	<b>D</b>	If applicable: In-kind match valuation methodology <ul style="list-style-type: none"> <li>• If in-kind match is proposed for 5311f projects, the submission must be in accordance with <u>Intercity In-Kind guidance</u></li> </ul>
N/A	<b>E</b>	If applicable (see 2f above): Indirect Cost Allocation Plan approved by <u>Cognizant Agency</u> <ul style="list-style-type: none"> <li>• If plan has not been approved, or is not current, a draft of the plan is to be provided. If project is awarded funding, a final, approved version must be submitted prior to reimbursement of any indirect costs.</li> </ul>
		<b>The following items are for NEW applicants only</b>
N/A	<b>F</b>	For NEW applicants only: List of Board of Directors with affiliations, if any
N/A	<b>G</b>	For NEW applicants only: Public transit operator certification which shall indicate that the public transit operator in the project area, if one exists, is unable to provide the service proposed under this application
N/A	<b>H</b>	For NEW applicants only: Bus Schedule and fare information
N/A	<b>I</b>	For NEW applicants only: Service area map indicating population density for project area(s). Map may be obtained from regional planning agencies
N/A	<b>J</b>	For NEW applicants only: Agency’s approved Title VI/Civil Rights plan
N/A	<b>K</b>	For NEW applicants only: Vehicle inventory for vehicles intended to be used for project identified in application


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8. **SIGNATURE**

I certify that to the best of my knowledge the information in this application is true and accurate and that this organization has the necessary fiscal, legal and managerial capability to implement and manage the project associated with this application.

*(Must be signed by someone with authority to sign contracts on behalf of your organization. No signature needed if application emailed directly from agency head.)*

Signature:  Date: 3-20-17

Printed Name: Robert G. Boschen, Jr.

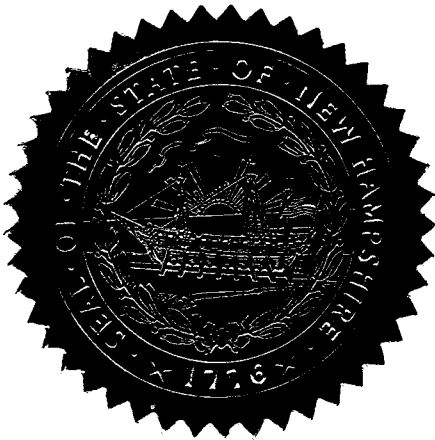
Title: Chief Executive Officer

Agency: Tri-County Community Action Program, Inc.

# State of New Hampshire Department of State

## CERTIFICATE

I, William M. Gardner, 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 formed May 18, 1965. I further certify that it is in good standing as far as this office is concerned, having filed the return(s) and paid the fees required by law.



In TESTIMONY WHEREOF, I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 7<sup>th</sup> day of April A.D. 2016

A handwritten signature in black ink, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State

# CERTIFICATE OF VOTE

I, Gary Coulombe, do hereby certify that:

(Name of the elected Officer of the Agency; cannot be contract signatory)

1. I am a duly elected Officer of Tri-County Community Action Program, Inc.

(Agency Name)

2. The following is a true copy of the resolution duly adopted at a meeting of the Board of Directors of

the Agency duly held on 8-23-16:

(Date)

**RESOLVED:** That the Chief Executive Officer

(Title of Contract Signatory)

is hereby authorized on behalf of this Agency to enter into the said contract with the State and to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable or appropriate.

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of

the 20th day of March, 2017.

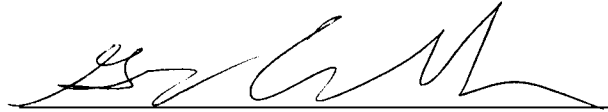
(Date Contract Signed)

4. Robert G. Boschen, Jr. is the duly elected Chief Executive Officer

(Name of Contract Signatory)

(Title of Contract Signatory)

of the Agency.



(Signature of the Elected Officer)

STATE OF NEW HAMPSHIRE

County of Coos

The forgoing instrument was acknowledged before me this 20th day of March, 2017,

By Gary Coulombe, Secretary.

(Name of Elected Officer of the Agency)



(Notary Public/Justice of the Peace)

(NOTARY SEAL)

Commission Expires: 6-19-18

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

**Board Resolution 06FY17: Resolution of the Corporation**

**Authority to Sign**

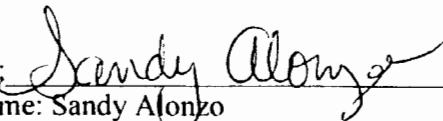
The Board of Directors of Tri-County Community Action Program, Inc. (the "Corporation") takes the following action:

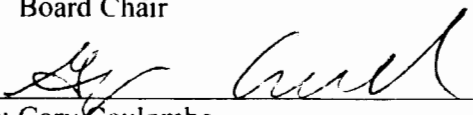
**Resolved,**

That the Tri-County Community Action Program, Inc. Chief Executive Officer (CEO), Robert G. Boschen, Jr., Jeanne Robillard, Chief Operations Officer and Randall Pilotte, Finance Director/Interim Chief Financial Officer (FD/ICFO) are hereby authorized on behalf of this Corporation to enter into contracts with the Federal Government, State of New Hampshire, and any other parties as deemed necessary and to execute any and all documents, agreements and other instruments and amendments, revisions or modifications thereto, as may be deemed necessary, desirable or appropriate for the Corporation; this authorization being in force and effective until September 30, 2017.

This resolution is made with the understanding that any new undertakings or commitments have a material impact to the purpose of our organization will be preceded by Board approval.

Approved by the Board of Directors on August 23, 2016

By:   
Name: Sandy Alonzo  
Title: Board Chair

By:   
Name: Gary Coulombe  
Title: Board Secretary



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
7/7/2016

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 be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> FIAI/Cross Insurance 1100 Elm Street  Manchester NH 03101  <b>INSURED</b> Tri-County Community Action Program, Inc 30 Exchange Street  Berlin NH 03570		<b>CONTACT NAME:</b> Karen Shaughnessy <b>PHONE (A/C, No, Ext):</b> (603) 669-3218 <b>FAX (A/C, No):</b> (603) 645-4331 <b>E-MAIL ADDRESS:</b> k.shaughnessy@crossagency.com  <b>INSURER(S) AFFORDING COVERAGE</b> <span style="float: right;">NAIC #</span> INSURER A: Philadelphia Ins Co INSURER B: AmGuard Ins Co <span style="float: right;">42390</span> INSURER C: INSURER D: INSURER E: INSURER F:	
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**COVERAGES** **CERTIFICATE NUMBER:** 16-17 All lines **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<b>X COMMERCIAL GENERAL LIABILITY</b> CLAIMS-MADE <b>X</b> OCCUR		PHPK1521023	7/1/2016	7/1/2017	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 OTHER \$
GEN'L AGGREGATE LIMIT APPLIES PER POLICY PRO: X LOC						
A	<b>X ANY AUTO</b> ALL OWNED AUTOS SCHEDULED AUTOS HIRED AUTOS NON-OWNED AUTOS		PHPK1521031	7/1/2016	7/1/2017	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Undennsured motonst \$ 1,000,000
A	<b>X UMBRELLA LIAB</b> <b>X</b> OCCUR <b>X EXCESS LIAB</b> CLAIMS-MADE DED <b>X</b> RETENTION \$ 10,000		PHUB548500	7/1/2016	7/1/2017	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes describe under DESCRIPTION OF OPERATIONS below	Y/N Y N/A	TRWC783275 (3a.) NH K. Matthews, R. Urban & W. Hatch excluded	7/1/2016	7/1/2017	<b>X</b> PER STATUTE OTH-ER E L EACH ACCIDENT \$ 500,000 E L DISEASE - EA EMPLOYEE \$ 500,000 E L DISEASE - POLICY LIMIT \$ 500,000
A	<b>Professional Liability</b>		PHPK1521023	7/1/2016	7/1/2017	Per Occurrence \$1,000,000 Aggregate \$3,000,000

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.

<b>CERTIFICATE HOLDER</b>  State of New Hampshire Dept of Health & Human Services 129 Pleasant Street Concord, NH 03301	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	<b>AUTHORIZED REPRESENTATIVE</b>  Chris Sharpe/JSC

## **MISSION STATEMENT**

**Tri-County CAP is a group of people and projects dedicated to improving the lives and well-being of New Hampshire's people and communities.**

**We provide opportunities and support for people to learn and grow in self-sufficiency, and to get involved in helping their neighbors and improving the conditions in their communities.**

***Tri-County Community Action Programs...  
Helping people, changing lives.***

**TRI-COUNTY COMMUNITY ACTION PROGRAM, Inc. Is a private, non-profit 501(C) 3 corporation that is dedicated to improving the lives and well being of New Hampshire's people and communities. Formed on May 18, 1965, we provide opportunities and support for people to learn and grow in self-sufficiency and get involved in helping their neighbors and improving the conditions in their communities.**

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

***...Helping people, changing lives.***



*Financial Statements*

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

**CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015  
AND  
INDEPENDENT AUDITORS' REPORT**

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

**CONSOLIDATED FINANCIAL STATEMENTS**

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

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

## **INDEPENDENT AUDITORS' REPORT**

### ***Report on the Financial Statements***

We have audited the accompanying consolidated financial statements of Tri-County Community Action Program, Inc. and Affiliate (a New Hampshire nonprofit organization), which comprise the consolidated statements of financial position as of June 30, 2016 and 2015, and the related consolidated statements of cash flows and functional expenses, and the related notes to the consolidated financial statements for the years then ended, and the related consolidated statement of activities for the year ended June 30, 2016.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

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

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

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

## **Opinion**

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Tri-County Community Action Program, Inc. and Affiliate as of June 30, 2016 and 2015, and its cash flows for the years then ended, and the changes in its net assets for the year ended June 30, 2016 in accordance with accounting principles generally accepted in the United States of America.

## **Report on Summarized Comparative Information**

We have previously audited Tri-County Community Action Program, Inc. and Affiliate's 2015 financial statements, and we expressed an unmodified audit opinion on those financial statements in our report dated December 10, 2015. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## **Other Information**

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

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2016, on our consideration of Tri-County Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tri-County Community Action Program, Inc.'s internal control over financial reporting and compliance.

*Leone, McDonnell + Roberts*  
*Professional Association*

November 16, 2016  
North Conway, New Hampshire

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 589,806	\$ 488,950
Accounts receivable	1,248,318	1,014,274
Pledges receivable	229,419	247,754
Inventories	88,880	116,150
Prepaid expenses	<u>40,992</u>	<u>30,678</u>
Total current assets	<u>2,197,415</u>	<u>1,897,806</u>
<b>PROPERTY</b>		
Property, plant, and equipment	13,388,060	13,468,105
Less accumulated depreciation	<u>(5,052,926)</u>	<u>(4,588,525)</u>
Property, net	<u>8,335,134</u>	<u>8,879,580</u>
<b>OTHER ASSETS</b>		
Restricted cash	787,761	540,395
Building refinance costs, net	<u>14,478</u>	<u>15,365</u>
Total other assets	<u>802,239</u>	<u>555,760</u>
<b>TOTAL ASSETS</b>	<u>\$ 11,334,788</u>	<u>\$ 11,333,146</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>CURRENT LIABILITIES</b>		
Demand note payable	\$ 863,867	\$ 700,252
Current portion of long term debt	197,181	271,685
Current portion of capital lease obligations	2,718	-
Accounts payable	675,526	671,782
Accrued compensated absences	294,243	332,024
Accrued salaries	176,185	134,822
Accrued expenses	93,764	107,474
Refundable advances	233,329	191,343
Other liabilities	<u>510,910</u>	<u>280,474</u>
Total current liabilities	<u>3,047,723</u>	<u>2,689,856</u>
<b>LONG TERM DEBT</b>		
Long term debt, net of current portion	5,866,916	5,938,456
Capital lease obligations, net of current portion	11,756	-
Interest rate swap at fair value	<u>-</u>	<u>7,385</u>
Total liabilities	<u>8,926,395</u>	<u>8,635,697</u>
<b>NET ASSETS</b>		
Unrestricted	1,630,450	1,951,539
Temporarily restricted	<u>777,943</u>	<u>745,910</u>
Total net assets	<u>2,408,393</u>	<u>2,697,449</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 11,334,788</u>	<u>\$ 11,333,146</u>

See Notes to Consolidated Financial Statements

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

**CONSOLIDATED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2016**

**WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>2016 Total</u>	<u>2015 Total</u>
<b>REVENUES AND OTHER SUPPORT</b>				
Grant and contracts	\$ 12,304,094	\$ 300,307	\$ 12,604,401	\$ 13,830,872
Program funding	1,680,245	81,445	1,761,690	1,703,174
Utility programs	1,279,740	-	1,279,740	916,957
In-kind contributions	313,824	-	313,824	252,489
Contributions	253,726	14,206	267,932	137,183
Fundraising	37,281	-	37,281	43,415
Rental income	800,533	-	800,533	824,332
Interest income	272	-	272	485
(Loss) gain on disposal of property	(175,932)	-	(175,932)	16,560
Other revenue	421	-	421	91,349
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues and other support	16,494,204	395,958	16,890,162	17,816,816
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<hr/>	<hr/>	<hr/>	<hr/>
	363,925	(363,925)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues, other support, and net assets released from restrictions	16,858,129	32,033	16,890,162	17,816,816
	<hr/>	<hr/>	<hr/>	<hr/>
<b>FUNCTIONAL EXPENSES</b>				
Program Services:				
Agency Fund	779,057	-	779,057	883,748
Head Start	2,176,567	-	2,176,567	2,289,054
Guardianship	735,473	-	735,473	767,955
Transportation	1,074,998	-	1,074,998	985,004
Volunteer	101,998	-	101,998	87,521
Workforce Development	366,205	-	366,205	449,251
Alcohol and Other Drugs	1,086,057	-	1,086,057	989,422
Carroll County Dental	513,419	-	513,419	496,634
Carroll County Restorative Justice	47,843	-	47,843	95,727
Support Center	276,766	-	276,766	249,099
Homeless	514,521	-	514,521	442,493
Energy and Community Development	6,988,501	-	6,988,501	7,433,283
Elder	1,125,851	-	1,125,851	1,088,328
Housing Services	161,727	-	161,727	172,157
	<hr/>	<hr/>	<hr/>	<hr/>
Total program services	15,948,983	-	15,948,983	16,429,676
Supporting Activities:				
General and administrative	1,236,429	-	1,236,429	1,154,866
Fundraising	1,191	-	1,191	4,498
	<hr/>	<hr/>	<hr/>	<hr/>
Total supporting activities	1,237,620	-	1,237,620	1,159,364
	<hr/>	<hr/>	<hr/>	<hr/>
Total functional expenses	17,186,603	-	17,186,603	17,589,040
	<hr/>	<hr/>	<hr/>	<hr/>
<b>CHANGES IN NET ASSETS FROM OPERATIONS</b>	(328,474)	32,033	(296,441)	227,776
<b>OTHER INCOME</b>				
Gain on interest rate swap	7,385	-	7,385	42,327
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL CHANGES IN NET ASSETS</b>	(321,089)	32,033	(289,056)	270,103
<b>NET ASSETS, BEGINNING OF YEAR</b>	<hr/>	<hr/>	<hr/>	<hr/>
	1,951,539	745,910	2,697,449	2,427,346
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET ASSETS, END OF YEAR</b>	\$ 1,630,450	\$ 777,943	\$ 2,408,393	\$ 2,697,449

See Notes to Consolidated Financial Statements

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

**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ (289,056)	\$ 270,103
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	472,186	483,149
Loss (gain) on disposal of property	175,932	(16,560)
Gain on interest rate swap	(7,385)	(42,327)
Decrease (increase) in assets:		
Restricted cash	(247,366)	225,470
Accounts receivable	(234,044)	(180,597)
Pledges receivable	18,335	(247,754)
Inventories	27,270	(50,111)
Prepaid expenses	(10,314)	(3,392)
Other assets	-	818
Increase (decrease) in liabilities:		
Accounts payable	3,744	16,947
Accrued compensated absences	(37,781)	54,245
Accrued salaries	41,363	23,336
Accrued expenses	(13,710)	(8,588)
Refundable advances	41,986	(33,228)
Other liabilities	230,436	(125,119)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>171,596</u>	<u>366,392</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from disposal of property	75,000	57,159
Purchases of property and equipment	<u>(116,320)</u>	<u>(286,141)</u>
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>(41,320)</u>	<u>(228,982)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net advance on demand note payable	191,660	199,201
Proceeds from long-term debt	-	13,089
Repayment of long-term debt	(219,778)	(239,753)
Repayment of capital lease obligations	<u>(1,302)</u>	<u>-</u>
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>(29,420)</u>	<u>(27,463)</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	100,856	109,947
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>488,950</u>	<u>379,003</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 589,806</u>	<u>\$ 488,950</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
Cash paid during the year for:		
Interest	<u>\$ 184,941</u>	<u>\$ 233,577</u>
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES:</b>		
Purchase of property and equipment financed by long-term debt	<u>\$ 45,689</u>	<u>\$ -</u>
Purchase of property and equipment financed by capital lease	<u>\$ 15,776</u>	<u>\$ -</u>
Line of credit converted to long term debt	<u>\$ 28,045</u>	<u>\$ -</u>

See Notes to Consolidated Financial Statements

**TRICOUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2016**

	Agency Fund	Head Start	Quarantine	Transportation	Volunteer	Workforce Development	Alcohol and Other Drugs	Carroll County Dental	Carroll County Restorative Justice	Support Center	Homeless	Energy and Development	Elder	Housing Services	Total	General & Administrative	Fundraising	Total	
<b>Direct Expenses</b>																			
Payroll	\$ 85,542	\$ 1,115,668	\$ 489,262	\$ 465,956	\$ 63,903	\$ 105,484	\$ 815,812	\$ 312,944	\$ 19,541	\$ 164,742	\$ 287,318	\$ 1,133,099	\$ 404,158	\$ 11,890	\$ 5,418,982	\$ 980,829	\$ -	\$ 6,089,691	
Payroll taxes and benefits	18,492	308,789	128,545	91,285	14,709	53,937	161,355	66,224	5,087	43,120	68,194	310,436	105,785	-	1,384,535	161,275	-	1,546,310	
Assistance to clients	8,122	-	-	-	288	3,977	-	-	-	-	35,073	4,829,828	-	-	4,878,961	-	-	4,878,961	
Consultants and contractors	4,538	30,459	5,720	37,208	-	-	38,791	22,190	6,570	869	10,030	18,929	68,920	-	243,834	35,960	-	278,799	
Fiscal and administrative	1,808	16,750	7,980	4,908	813	158	4,581	8,379	510	1,153	758	48,324	2,771	1,430	60,183	92,736	-	151,941	
Space costs and rentals	21,495	156,778	32,638	13,860	4,991	88,079	22,403	-	14,198	-	33,841	152,861	54,172	-	995,904	217,234	-	1,213,138	
Consumable supplies	12,991	134,970	10,384	16,694	2,513	1,994	75,412	17,092	-	7,873	8,771	300,064	300,578	8,336	888,485	19,575	-	908,060	
Maintenance of equipment and rental	2,490	2,350	1,018	5,970	-	-	1,973	4,298	-	-	492	9,550	11,749	-	38,923	803	-	48,726	
Building and grounds maintenance	58,247	30,124	-	3,293	-	-	10,293	1,637	-	9,115	4,435	70	20,030	22,875	158,121	58	-	158,179	
Utilities	128,588	24,107	14,823	13,987	910	7,178	39,485	9,150	1,028	20,759	21,839	34,496	19,574	22,802	350,812	4,557	-	390,198	
Fuel fees	-	-	-	-	-	-	-	-	-	-	-	288	2,868	-	2,868	-	-	2,868	
Travel and meetings	880	58,701	29,382	89,793	1,458	13,891	14,196	1,901	283	6,084	18,134	19,070	32,199	2,104	283,810	8,844	-	292,454	
Vehicle expense	3,991	63	-	144,886	-	-	1,184	-	-	-	1,898	34,803	-	-	186,863	5,411	-	192,074	
Insurance	113,203	19,931	1,138	82,353	-	-	20,858	2,298	-	6,831	9,315	42,883	-	15,920	294,468	5,468	-	299,946	
Interest expense	128,681	7	503	1,329	60	-	8,204	35,744	-	22	958	13,729	181	-	184,938	4,985	-	189,903	
Other direct program costs	17,145	14,445	14,250	19,777	5,745	507	90,532	1,938	828	1,918	1,974	12,028	5,348	11,080	157,813	29,272	1,191	188,178	
Depreciation and amortization expense	190,855	18,587	-	116,639	-	-	22,644	32,547	-	10,095	1,752	19,251	2,214	87,382	471,881	298	-	472,186	
Indirect expended	-	246,794	-	-	5,612	-	-	-	-	4,855	11,989	-	45,804	-	313,824	-	-	313,824	
<b>Total Direct Expenses</b>	<b>779,057</b>	<b>2,176,567</b>	<b>735,473</b>	<b>1,074,998</b>	<b>101,998</b>	<b>368,205</b>	<b>1,088,007</b>	<b>513,419</b>	<b>47,843</b>	<b>278,798</b>	<b>514,521</b>	<b>6,084,501</b>	<b>1,125,851</b>	<b>181,727</b>	<b>19,948,983</b>	<b>1,236,429</b>	<b>1,191</b>	<b>17,188,803</b>	
<b>Indirect Expenses</b>																			
Indirect costs	90,902	230,922	39,118	115,824	11,378	38,108	127,802	59,967	4,144	33,812	96,001	249,401	128,049	-	1,236,428	(1,236,428)	-	-	
<b>Total Direct &amp; Indirect expenses</b>	<b>\$ 869,959</b>	<b>\$ 2,407,489</b>	<b>\$ 824,591</b>	<b>\$ 1,193,822</b>	<b>\$ 113,376</b>	<b>\$ 402,313</b>	<b>\$ 1,215,809</b>	<b>\$ 573,386</b>	<b>\$ 51,987</b>	<b>\$ 310,610</b>	<b>\$ 570,522</b>	<b>\$ 7,237,802</b>	<b>\$ 1,253,800</b>	<b>\$ 181,727</b>	<b>\$ 17,185,412</b>	<b>\$ -</b>	<b>\$ 1,191</b>	<b>\$ 17,188,803</b>	



**TRICOUNTY COMMUNITY ACTION PROGRAM, INC.**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	Agency Fund	Head Start	Guaranteed	Transitional	Volunteer	Workforce Development	Alcohol and Other Drugs	Carroll County Detainee	Carroll County Restorative Justice	Support Center	Homeless	Energy & Development	Elder	Housing Services	Total	General & Administrative	Fundraising	Total	
<b>Direct Expenses</b>																			
Payroll	\$ 71,025	\$ 1,082,892	\$ 504,964	\$ 484,848	\$ 80,850	\$ 246,878	\$ 577,998	\$ 294,190	\$ 58,588	\$ 150,077	\$ 289,284	\$ 1,148,181	\$ 446,858	\$ 17,214	\$ 5,380,489	\$ 624,111	\$ -	\$ 6,014,580	
Payroll taxes and benefits	15,944	288,323	127,868	78,730	18,750	60,788	153,187	59,423	13,810	26,134	62,333	310,695	120,565	-	1,332,158	152,324	-	1,684,482	
Assistance to clients	618	90	-	-	-	7,461	116	-	-	1,087	17,472	5,303,742	740	-	5,331,244	-	-	5,331,244	
Consultants and contractors	12,858	24,210	4,725	17,420	-	-	19,343	14,965	1,715	3,000	13,806	14,927	48,490	-	175,188	30,030	-	205,218	
Fiscal and administrative	1,148	24,378	8,546	3,287	1,888	245	4,703	8,454	750	844	1,548	38,143	6,037	30	88,897	39,584	-	128,481	
Space costs and rentals	14,322	177,877	38,259	13,392	5,571	99,372	19,287	-	20,552	-	26,036	184,903	88,519	-	847,650	177,450	-	1,025,100	
Consumable supplies	4,848	288,436	11,810	16,880	1,075	4,906	72,317	22,479	133	6,922	5,330	288,488	297,854	1,574	1,223,719	16,168	-	1,239,887	
Maintenance of equipment and rental	4,351	1,229	10,770	3,422	-	200	1,051	108	-	-	348	24,732	4,189	-	80,378	15	-	80,393	
Building and grounds maintenance	88,200	38,860	-	1,852	-	81	10,820	1,187	-	8,542	3,284	1,898	13,225	27,886	195,274	18	-	196,292	
Utilities	175,573	23,064	16,078	19,221	742	7,300	48,544	8,768	1,990	20,822	20,748	38,178	21,587	26,813	428,744	8,568	-	437,312	
Fuel fees	-	-	-	-	-	-	-	-	-	-	-	-	1,800	-	1,800	-	-	1,800	
Travel and meetings	2,288	59,230	28,418	38,723	1,071	14,192	12,587	1,241	1,088	5,337	14,271	13,002	31,320	1,734	224,478	15,381	-	239,859	
Vehicle expenses	509	-	-	148,927	-	-	7,099	87	-	-	-	44,588	-	-	204,723	5,581	-	210,310	
Insurance	114,658	28,347	1,107	85,738	787	-	21,858	2,298	-	8,433	9,125	44,883	-	15,641	208,730	4,318	-	223,555	
Interest expenses	183,048	48	-	433	29	-	8,983	40,498	-	2	1,125	6,338	24	-	238,523	2,723	-	241,246	
Other direct program costs	13,721	13,982	12,118	8,125	280	-	12,014	1,318	-	70	3,130	(19,560)	5,759	14,009	84,954	8,818	-	78,088	
Depreciation and amortization expenses	181,048	14,256	4,656	118,838	-	-	23,538	43,818	-	10,025	1,752	10,277	9,940	67,388	483,148	-	-	653,148	
In-kind expended	-	225,078	-	-	-	-	-	-	-	-	-	-	27,470	-	252,488	-	-	252,488	
<b>Total Direct Expenses</b>	<b>863,748</b>	<b>2,289,054</b>	<b>787,955</b>	<b>985,054</b>	<b>87,821</b>	<b>445,251</b>	<b>989,422</b>	<b>498,834</b>	<b>95,727</b>	<b>246,009</b>	<b>442,493</b>	<b>7,433,283</b>	<b>1,688,328</b>	<b>173,157</b>	<b>16,435,878</b>	<b>1,154,868</b>	<b>4,488</b>	<b>17,589,045</b>	
<b>Indirect Expenses</b>																			
Indirect costs	85,822	236,461	83,837	99,881	9,830	41,328	111,258	52,143	8,861	28,501	47,309	238,297	112,581	-	1,154,868	(1,154,868)	-	-	
<b>Total Direct &amp; Indirect expenses</b>	<b>\$ 949,570</b>	<b>\$ 2,525,515</b>	<b>\$ 871,792</b>	<b>\$ 1,084,935</b>	<b>\$ 97,651</b>	<b>\$ 486,579</b>	<b>\$ 1,100,680</b>	<b>\$ 550,977</b>	<b>\$ 104,588</b>	<b>\$ 274,510</b>	<b>\$ 489,802</b>	<b>\$ 7,671,580</b>	<b>\$ 1,800,909</b>	<b>\$ 172,157</b>	<b>\$ 17,589,045</b>	<b>\$ -</b>	<b>\$ 4,488</b>	<b>\$ 17,589,045</b>	

See Notes to Consolidated Financial Statements

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

**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. (a New Hampshire nonprofit corporation) 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 our 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., 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 services, which include: 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 security.

Programs support and strengthen parent-child relationships and engage families around children's learning and development. Tri County Community Action Head Start serves 241 children in Carroll, Coos & Grafton counties in 9 locations with 12 center-based classrooms and 3 home based options.

### **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.

### **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 21 wheelchair accessible vehicles offers transportation options to the elderly and disabled, as well as to the general public.

### **Volunteer**

Coos County Retired & Senior Volunteers Program (RSVP) maintains a minimum corps of 400 volunteers, ages 55 and older. 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 50,000 hours yearly.

### **Workforce Development**

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

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

### **Alcohol & Other Drugs (AOD)**

Services provided through the AOD program include assisting the alcoholic/addicted person on the road to recovery, through three phases: Crisis Intervention, Sobriety Maintenance, and Assessment and Referral to appropriate treatment facilities.

The Residential Treatment Programs (Friendship House) provide chemically dependent individuals with the fundamental tools of recovery, including educational classes, group and individual counseling, work and recreational therapy, and attendance at in-house and community-based alcoholics anonymous and narcotics anonymous meetings. The AOD program also offers assistance with its impaired driver programs.

The Friendship House, in December of 2014, had approximately \$130,000 worth of investments and improvements due to assistance from Public Services of New Hampshire. The Organization is currently exploring the construction of a new center for the Alcohol and Other Drugs program, to enhance their services. There was \$92,748 of pre-development capitalized expense in the current year.

#### **Carroll County Dental**

The Tamworth Dental Center (the Center) offers high quality oral health care to children with NH Medicaid coverage. The Organization also serves uninsured and underinsured children and adults using a sliding fee scale that offers income-based discounts for care. The Center accepts most common dental insurances for those who have commercial dental insurance coverage. A school-based project of the Dental Center, School Smiles, offers oral health education, screening, treatment and referrals for treatment to over 1,000 children in 9 schools in the vicinity of the Center.

#### **Carroll County Restorative Justice**

The Organization's restorative justice program provides comprehensive alternatives to traditional court sentencing and dispute resolution within the framework of Balanced and Restorative Justice. Two key components of this process are personal accountability for one's actions (diversion) and alternative conflict resolution (mediation). Services are provided by in-house staff, volunteers, and partnered relations with other local service providers. The division was discontinued in January 2016.

#### **Support Center**

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

#### **Homeless**

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

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

**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 15 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 Medicare counseling, Medicaid assistance, long-term care counseling services, and caregiver supports.

**Housing Services**

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

The Organization 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 the U.S. Department of Housing and Urban Development (HUD) with respect to the rental charges and operating methods.

The above Organization 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.

### **Method of accounting**

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

### **Basis of presentation**

Financial statement presentation follows the recommendations of the FASB in its Accounting Standard Codification No. 958 *Financial Statements of Not-For-Profit Organizations*. Under FASB ASC No. 958, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

The Organization had no permanently restricted net assets at June 30, 2016 and 2015. The Organization had temporarily restricted net assets of \$777,943 and \$745,910 at June 30, 2016 and 2015, respectively.

### **Restricted and unrestricted support**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Support that is restricted is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

**Unrestricted net assets** include revenues and expenses and contributions which are not subject to any donor imposed restrictions. Unrestricted net assets can be board designated by the Board of Directors for special projects and expenditures.

**Temporarily restricted net assets** include contributions for which time restrictions or donor-imposed restrictions have not yet been met. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restriction (**Note 12**).

**Permanently restricted net assets** include gifts which require, by donor restriction, that the corpus be invested in perpetuity and only the income or a portion thereof (excluding capital gains restricted by State statute) be made available for program operations in accordance with donor restrictions. The Organization had no permanently restricted net assets at June 30, 2016 and 2015.

### **Fair Value Measurements**

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e. the "exit price") in an orderly transaction between market participants at the measurement date. The accounting standards for fair values establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are inputs that market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the Organization. Unobservable inputs are inputs that reflect the Organization's assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

The hierarchy is classified into three levels based on the reliability of inputs as follows:

**Level 1:** Valuations based on quoted prices in active markets for identical assets or liabilities that the Organization has the ability to access. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these products does not entail a significant degree of judgment.

**Level 2:** Valuation is determined from quoted prices for similar assets or liabilities in active markets, quoted prices for identical instruments in markets that are not active or by model-based techniques in which all significant inputs are observable in the market.

**Level 3:** Valuations based on inputs that are unobservable and significant to the overall fair value measurement. The degree of judgment exercised in determining fair value is greatest for instruments categorized as Level 3.

The availability of observable inputs can vary and is affected by a wide variety of factors, including, the type of asset/liability, whether the asset/liability is established in the marketplace, and other characteristics particular to the transaction. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes the level in the fair value hierarchy within which the fair value measurement in its entirety falls is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

Fair value is a market-based measure considered from the perspective of a market participant rather than an entity-specific measure. Therefore, even when market assumptions are not readily available, assumptions are required to reflect those that market participants would use in pricing the asset or liability at the measurement date.

As disclosed in **Note 6**, the bond payable, formerly bearing monthly interest of 69% of the sum of the one month London Interbank Offered Rate (LIBOR) plus 3.25%, when the Organization's debt service coverage ratio was 1.10; or 3.00% when the Organization's debt service coverage ratio was 1.20, included an interest rate swap agreement. The Organization paid interest at a fixed 3.85%. The arrangement was scheduled to expire on August 2040. The notional amount of the contract was \$3,145,412. Accordingly, the swap arrangement, which is a derivative financial instrument, was classified as a cash flow hedge and was valued at the net present value (NPV) of all estimated future cash flows. The Organization's purpose in entering into a swap arrangement was to hedge against the risk of interest rate increases on the related variable rate debt and not to hold the instrument for trading purposes. The swap arrangement was removed in February 2016 when the bond agreement was renewed and the effective interest rate became 2.75% plus the bank's internal cost of funds multiplied by 67%. The rate at the time of renewal was 3.10%.

For the year ended June 30, 2015, the fair value of the interest rate swap was \$7,385 and the unrealized gain was \$42,327. The fair value of the swap was included on the balance sheet as a long term liability. The amount of the unrealized gain for the year ended June 30, 2016 was \$7,385 and there was no fair value of the swap remaining after the bond was renewed.

#### **Accounts Receivable**

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

#### **Property and Depreciation**

Acquisitions of buildings, equipment, and improvements in excess of \$5,000 and all expenditures for repairs, maintenance, and betterments that materially prolong the useful lives of assets are capitalized. Buildings, equipment, and improvements are stated at cost less accumulated depreciation. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets. Depreciation expense related to assets used solely by an individual program is charged directly to the related program. Depreciation expense for assets used by more than one program is charged to the program based upon a square footage or other similar allocation.



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

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 \$233,329 and \$191,343 as of June 30, 2016 and 2015, respectively.

#### **Nonprofit tax status**

The Organization is a *not-for-profit* Section 501(c)(3) organization in accordance with the Internal Revenue Code. It has been classified as an Organization that is not a private foundation under the Internal Revenue Code and qualifies for a charitable contribution deduction for individual donors. The Organization files information returns in the United States. The Organization is no longer subject to examinations by tax authorities for years prior to 2012.

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

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.

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, 2016 and 2015, there were no discretionary contributions recorded. Subsequent to year end, the discretionary contributions were reinstated by the Organization. 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 restricted support. In the absence of such stipulations, contributions of noncash assets are recorded as unrestricted support.

### **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 unrestricted support 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 restricted support. 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 temporarily restricted net assets to unrestricted net assets 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, temporarily restricted net assets are reclassified to unrestricted net assets.

As of June 30, 2016 and 2015, there were promises to give that were absent of donor stipulations, but restricted in regards to timing, and therefore classified as temporarily restricted in the amount of \$229,419 and \$247,754, respectively. This amount was included in grants and contracts on the Consolidated Statement of Activities.

#### **Use of estimates**

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

#### **Fair Value of Financial Instruments**

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

#### **Functional allocation of expenses**

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

**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 the each employee and allocated to the various program based upon the time employees spend on each function as noted above.

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

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

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

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

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

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

The Organization submits an indirect cost rate proposal for the paid leave, fringe benefits and other indirect costs to the U.S. Department of Health and Human Services. The proposal effective for the fiscal year beginning July 1, 2015 received provisional approval and is effective until amended at a rate of 12.5%. Per the agreement with the U.S. Department of Health and Human Services, the Organization's final rate for the year ended June 30, 2015 was 11.5%.

#### **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, 2016 and 2015 was \$27,769 and \$18,009, respectively.

## **NOTE 2. 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. At June 30, 2016, the balances on interest and non-interest bearing accounts were insured by the FDIC up to \$250,000. At June 30, 2016, there was approximately \$864,000 of deposits held in excess of the FDIC limit. Management believes the Organization is not exposed to any significant credit risk on cash and cash equivalents and considers this a normal business risk.

#### **Cash Restrictions**

The Organization is required to maintain a deposit account with a bank as part of the loan security agreement disclosed at **Note 6**. The required balance in the account is \$52,497 and is restricted from withdrawal except to make payments of debt service or as approved by the US Department of Agriculture.

Amounts withdrawn to make payments of debt service must be replenished with monthly deposits until the maximum required deposit balance is achieved. The balance as of June 30, 2016 and 2015 was \$15,372 and \$11,135, respectively. The Organization was not in compliance with this requirement however, in May 2013, the client began making the required monthly deposits. The Organization has made all of their scheduled deposits for the year ended June 30, 2016. These amounts are included in restricted cash on the Statements of Financial Position.

The Organization is required to maintain a deposit account with another bank as part of a bond issue (see bond payable in **Note 6**). The required balance in the account is \$173,817 and is equal to the interest payments on the bond for a 12 month period. The balance as of June 30, 2016 and 2015 was \$186,908 and \$186,721, respectively, and the Organization was in compliance with this requirement. These amounts are included in restricted cash on the 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, 2016 and 2015 was \$509,095 and \$276,791, respectively. These amounts are included in other liabilities on the Statements of Financial Position. The total restricted cash within this account at June 30, 2016 and 2015 was \$503,888 and \$271,547, respectively, and is included in the restricted cash balance on the Statements of Financial Position. The Organization was assessed a fee of \$5,244 related to the unauthorized use of these funds in prior years. This amount was still outstanding at June 30, 2016 and 2015; however, subsequent to year end, the final assessed fee of \$5,207 was paid by the Organization.

All cash related to Cornerstone Housing North, Inc. is 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, 2016 and 2015 was \$81,593 and \$70,992, respectively.

### **NOTE 3. INVENTORY**

In 2016 and 2015, 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, 2016 and 2015, consists of weatherization materials totaling \$88,880 and \$116,150, respectively. Inventory related to the Northern Forest Heritage Park was considered to be in poor condition and not saleable and was written off in April 2015. The Northern Forest Heritage Park was sold during the year ended June 30, 2016.

**NOTE 4. ACCRUED EARNED TIME**

For the years ending June 30, 2016 and 2015, employees of the Organization are eligible to accrue vacation for a maximum of 200 hours and 240 hours, respectively. At June 30, 2016 and 2015, the Organization had accrued a liability for future annual leave time that its employees had earned and vested in the amount of \$294,243 and \$332,024, respectively. Subsequent to year end, the Organization reduced the amount that employees were allowed to accrue to 180 hours as of September 30, 2016 and will further reduce that amount to 160 hours effective December 31, 2016.

**NOTE 5. PROPERTY**

Property consists of the following at June 30, 2016:

	<b><u>Capitalized Cost</u></b>	<b><u>Accumulated Depreciation</u></b>	<b><u>Net Book Value</u></b>
Building	\$10,682,236	\$ 3,325,948	\$ 7,356,288
Equipment	2,237,057	1,726,978	510,079
Land	<u>468,767</u>	<u>-</u>	<u>468,767</u>
	<b><u>\$13,388,060</u></b>	<b><u>\$ 5,052,926</u></b>	<b><u>\$ 8,335,134</u></b>

Property consists of the following at June 30, 2015:

	<b><u>Capitalized Cost</u></b>	<b><u>Accumulated Depreciation</u></b>	<b><u>Net Book Value</u></b>
Building	\$10,599,723	\$ 3,018,512	\$ 7,581,211
Equipment	2,176,915	1,570,013	606,902
Land	<u>691,467</u>	<u>-</u>	<u>691,467</u>
	<b><u>\$13,468,105</u></b>	<b><u>\$ 4,588,525</u></b>	<b><u>\$ 8,879,580</u></b>

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, 2016 and 2015 was \$471,299 and \$482,262, respectively.

The Organization also had building refinancing costs of \$17,730 during the year ended June 30, 2014. Amortization expense and accumulated amortization for the year ended June 30, 2016 was \$887 and \$3,252, respectively. Amortization expense and accumulated amortization for the year ended June 30, 2015 was \$887 and \$2,365, respectively.

**NOTE 6. LONG TERM DEBT**

The long term debt of the Organization as of June 30, 2016 and 2015 consisted of the following:

	<u>2016</u>	<u>2015</u>
Note payable with the USDA requiring 360 monthly installments of \$1,496, including interest at 4.5% per annum. Secured by the general business assets. Final installment due June 2024.	\$ 120,899	\$ 133,110
Note payable with the USDA requiring 360 monthly installments of \$1,664, including interest at 5% per annum. Secured by general business assets. Final installment due January 2027.	163,026	174,527
Note payable with the USDA requiring 360 monthly installments of \$292, including interest at 4.75% per annum. Secured by general business assets. Final installment due April 2030.	31,688	33,651
Note payable with the USDA requiring 360 monthly installments of \$74, including interest at 4.75% per annum. Secured by general business assets. Final installment due June 2029.	8,593	9,061
Note payable with a bank requiring 120 monthly installments of \$475, including interest at 4.25% per annum. Secured by a first mortgage on a business condo. Final installment due December 2015.	-	2,820
Note payable with a bank requiring 120 monthly installments of \$3,033, including interest at 6.75% per annum. Secured by first mortgages on two commercial properties. Final installment due April 2021.	386,831	444,989
Note payable with a bank requiring 60 monthly installments of \$459, including interest at 5% per annum. This note was an unsecured line of credit that was converted to a term loan. Final installment due April 2021. See <b>Note 8</b> .	23,585	-

Note payable to a related party, interest accrues at 10% per annum, no monthly installments, full principal amount plus interest is due August 2012, informally extended. This note was paid off in April 2016.	-	12,578
Note payable to a non-profit organization (related party), interest accrues at 5% per annum, with monthly installments of \$3,400. Full principal plus interest due during the Organization's fiscal year end 2013, informally extended through September 2018.	84,563	120,147
Note payable to a financing company requiring 72 monthly installments of \$312, including interest at 5.49% per annum. Secured by the Organization's vehicle. Final installment due August 2021.	16,832	-
Note payable to a financing company requiring 72 monthly installments of \$313, including interest at 5.54% per annum. Secured by the Organization's vehicle. Final installment due July 2021.	16,628	-
Note payable to a financing company requiring 60 monthly installments of \$143, including interest at 5.99% per annum. Secured by the Organization's vehicle. Final installment due November 2020.	6,666	-
Note payable with a bank requiring 18 monthly installments of \$4,518, including interest at 4.16% per annum. Secured by second mortgage on commercial property. Final balloon payment due December 2018.	440,653	462,878
Bond payable with a bank requiring monthly installments of \$14,485 (previously \$15,260 prior to the renewal in March 2016), including interest of 2.75% plus the bank's internal cost of funds multiplied by 67% with an indicative rate as of March 2016 of 3.29%. Prior to the renewal there was a swap agreement in place with a fixed rate of 3.85%, adjusted by the difference between the fixed amount and a rate of interest equal to 69% of the sum of the 1 month LIBOR rate plus 3.25% (when the Organization's debt service coverage ratio was 1.10) or 3% (when the Organization's debt service coverage ratio was 1.20). Secured by first commercial real estate mortgage on various properties and assignments of rents at various properties. Final installment due August 2040.	2,896,533	2,948,780



Cornerstone Housing North, Inc. capital advance due to the Department of Housing and Urban Development. This capital advance is not subject to interest or principle amortization and will be forgiven after 40 years, or on August 1, 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 principle amortization. Payments are deferred for 40 years.	<u>250,000</u>	<u>250,000</u>
	6,064,097	6,210,141
Less current portion due within one year	<u>(197,181)</u>	<u>(271,685)</u>
	<u>\$ 5,866,916</u>	<u>\$ 5,938,456</u>

The scheduled maturities of long term debt as of June 30, 2016 were as follows:

<b>Years ending June 30</b>	<b>Amount</b>
2017	\$ 197,181
2018	598,108
2019	155,080
2020	153,089
2021	443,142
Thereafter	<u>4,517,497</u>
	<u>\$ 6,064,097</u>

As described at **Note 2**, the Organization is required to maintain a reserve account with a bank for the first six notes payable listed above. In May 2013, the Organization began making monthly deposits to the reserve account, but had not yet accumulated the required balance. Failure to meet this requirement may be construed by the Government to constitute default; however, the awarding agency is aware of this issue and has not made a request for advanced payment. The balance in this account as of June 30, 2016 and 2015 was \$15,372 and \$11,135, respectively.

#### **NOTE 7. CAPITAL LEASE OBLIGATIONS**

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

The obligations included in capital leases at June 30, 2016, consist of the following:

Lease payable to a financing company with monthly installments of \$208 for principal and interest at 9.5% per annum. The lease is secured by the phone system and will mature in November 2020.	\$ 8,823
Lease payable to a financing company with monthly installments of \$122 for principal and interest at 8.841% per annum. The lease is secured by the copier and will mature in March 2021.	<u>5,651</u>
	14,474
Less current portion	<u>(2,718)</u>
	<u>\$ 11,756</u>

The scheduled maturities of capital lease obligations as of June 30, 2016 were as follows:

<u>Years ending June 30</u>	<u>Amount</u>
2017	\$ 2,718
2018	2,981
2019	3,269
2020	3,584
2021	<u>1,922</u>
	<u>\$ 14,474</u>

**NOTE 8. DEMAND NOTE PAYABLE**

The Organization has available a \$750,000 line of credit with TD Bank which was secured with real estate mortgages and assignments of leases and rents on various properties as disclosed in the line of credit agreement. Borrowings under the line bear interest at 4.50% from December 17, 2015 through June 30, 2016 (previously at 4.25% from July 1, 2014 through December 16, 2015), and totaled \$600,000 and \$400,000 at June 30, 2016 and 2015, respectively. The line is subject to renewal each January.

The Organization was issued an unsecured revolving line of credit in 2014 with the New Hampshire Department of Administration Services. On June 30, 2016 and 2015, the outstanding debt totaled \$263,867 and \$256,698, respectively, which included accrued interest of \$13,867 and \$5,860, respectively.

The Organization had available a \$25,000 line of credit with Bank of New Hampshire which was secured with all business assets of the Northern Forest Heritage Park. Borrowings under the line bared interest at 4.25% per annum. The Northern Forest Heritage Park was sold during the year ended June 30, 2016, at which time the line of credit was paid off in full. The balance at June 30, 2015, was \$15,509.

The Organization had available a \$45,000 unsecured line of credit with Northway Bank. Borrowings under the line bared interest at 6.50% per annum, and totaled \$28,045 at June 30, 2015. The line of credit was converted to a term loan during the year ended June 30, 2016, see **Note 6**.

**NOTE 9. LEASES**

**Operating Leases**

The Organization has entered into numerous lease commitments for space. 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, 2016 and 2015, the annual rent expense for leased facilities was \$158,499 and \$180,867, respectively.

Minimum future rental payments under non-cancelable operating leases having initial terms in excess of one year as of June 30, 2016, are as follows:

<u>Years ending June 30</u>	<u>Amount</u>
2017	\$ 129,830
2018	63,388
2019	62,212
2020	34,974
2021	31,144
Thereafter	<u>215,882</u>
	<u>\$ 537,430</u>

**NOTE 10. IN-KIND CONTRIBUTIONS**

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

The Organization is also the beneficiary of a donation of in kind in the form of below market rent for some of the facilities utilized by the Head Start and Elder Programs.

The value of the in-kind rent is recorded at the difference between the rental payment and the market rate for the property based upon a recent appraisal.

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

**NOTE 11. CONCENTRATION OF RISK**

Tri-County Community Action Program, Inc. receives a majority of its support from federal and state governments. For the years ended June 30, 2016 and 2015, approximately \$12,200,000 (72%) and \$12,900,000 (73%), 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 effect on the Organization's programs and activities.

Cornerstone Housing North, Inc. receives a large majority of its support from the U.S. Department of Housing and Urban Development. For the years ended June 30, 2016 and 2015 approximately 66% and 69%, respectively, of the Organizations total revenue was derived from the U.S. Department of Housing and Urban Development. In the absence of additional revenue sources, the future existence of Cornerstone Housing North, Inc. is dependent upon the funding policies of the U.S. Department of Housing and Urban Development.

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

**NOTE 12. TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets are available for the following specific program services as of June 30, 2016 and 2015:

	<u>2016</u>	<u>2015</u>
NH Charitable Foundation Grant, Mt. Jasper	\$ 32,653	\$ 32,653
Berlin Area Renewable Energy Initiative	-	7,281
RSVP Program Funds	13,637	7,112
10 Bricks Shelter Funds	135,257	122,252
Service Link	19,135	-
Donations to Mahoosuc Trail	6,842	6,842
Carroll County Transit Program	682	-
Coos County Transit Program	586	-
Senior Meals	53,381	-
Community Contact	-	15,040
Donations to Maple Fund	1,825	1,825
EAP	68,143	-
FAP/EAP	12,167	38,117
Homeless Programs	43,277	47,677
Temporary Municipal Funding	229,419	247,754
Head Start	875	-
Julien Fund (AOD)	775	575
Angelias Fund (AOD)	235	235
Loan Programs	37,427	36,291
Private Funding for Alcohol and Other Drug Program	-	50,000
L. CHIP – Brown Co. House	22,314	19,443
Restricted Buildings	<u>99,313</u>	<u>112,813</u>
Total temporarily restricted net assets	<u>\$ 777,943</u>	<u>\$ 745,910</u>

**NOTE 13. COMMITMENTS AND CONTINGENCIES****Grant Compliance**

The Organization received 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. RELATED PARTY TRANSACTIONS**

As disclosed in **Note 6**, the Organization has a loan payable to the wife of the former Chief Executive Officer, which was paid off as of June 30, 2016. Also in **Note 6**, the Organization has a loan payable to a non-profit organization which also provides pass-through state and federal funding for some of the Organization's programs. See **Note 6** for terms of the note payables. Total notes payable to related parties for the years ended June 30, 2016 and 2015 was \$84,563 and \$132,725, respectively.

**NOTE 15. RESIDUAL RECEIPTS ACCOUNT**

Cornerstone Housing North, Inc.'s use of the residual receipts account is contingent upon HUD's prior written approval. During the year ended June 30, 2016, Cornerstone Housing North, Inc. was required to return to HUD the balance in the residual receipts account in excess of \$250 per unit. This resulted in a refund to HUD of \$1,184. This was recorded as a miscellaneous financial expense on the Statements of Activities during the year ended June 30, 2016.

**NOTE 16. PRIOR PERIOD ADJUSTMENT**

The beginning net assets for the year ended June 30, 2015, for Cornerstone Housing North, Inc. have been restated to correct an error. In the previously issued financial statements, salaries were allocated for the Chief Finance Officer and Chief Executive Officer of Tri-County Community Action Program, Inc., without prior written approval from HUD. HUD ultimately disallowed the expense. Tri-County Community Action Program, Inc. paid these funds back to Cornerstone Housing North, Inc. in the current year. Correction of this error increased the net assets for Cornerstone Housing North, Inc. by \$4,479 at June 30, 2015 and reduced the net assets of Tri-County Community Action Program, Inc. by \$4,479 at June 30, 2015; therefore, these amounts netted to zero on the Statements of Financial Position and Statements of Activities.

**NOTE 17. RECLASSIFICATION**

Certain amounts and accounts from the prior year consolidated financial statements have been reclassified to enhance the comparability with the presentation for the current year.

**NOTE 18. SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Non-recognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through November 16, 2016, the date the financial statements were available to be issued.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2016**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NAME	DIRECT IDENTIFYING NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
<b>U.S. Department of Health and Human Services</b>					
Head Start	93.600		01CH10000-01-00		1,180,344
Head Start	93.600		01CH10000-02-00		852,034
Low-income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning		G-15B1NHLEA	205,091
Low-income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning		G-16B1NHLEA	4,777,940
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		15AANKTOSP	10,412
Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services		102-500731	547,509
Temporary Assistance for Needy Families (NHEP Workplace Success)	93.558	Southern New Hampshire Services, Inc.		13-DHHS-BWW-CSP-02	279,641
Temporary Assistance for Needy Families (TARIC)	93.558	State of New Hampshire Department of Health and Human Services		102-500731	24,800
Centers for Disease Control and Prevention (Oral Health Program)	93.758	State of New Hampshire Department of Health and Human Services		90072003	10,260
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services (Sr Oral Health)	93.043	State of New Hampshire Department of Health and Human Services		102-500731	2,202
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		541-500383	69,142
National Family Caregiver Support (Family Caregiver)	93.052	State of New Hampshire Department of Health and Human Services		UNKNOWN	19,754
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (Sr Wheels)	93.044	State of New Hampshire Department of Health and Human Services		512-500352	44,158
Medical Assistance Program (Options Counseling and I&R #7)	93.778	State of New Hampshire Department of Health and Human Services		102-600734	43,952
Medical Assistance Program (Transportation)	93.778	State of New Hampshire Department of Health and Human Services		UNKNOWN	198,353
Medical Assistance Program (Vet's ASK)	93.778	Easter Seals New Hampshire		UNKNOWN	14,608
Nutrition Services Incentive Program (NSIP)	93.053	State of New Hampshire Department of Health and Human Services		UNKNOWN	91,879
Social Services Block Grant (Title XX I&R)	93.867	State of New Hampshire Department of Health and Human Services		UNKNOWN	3,407
Social Services Block Grant	93.867	State of New Hampshire Department of Health and Human Services		544-500386	164,777
Social Services Block Grant (Title XX HD miles)	93.867	State of New Hampshire Department of Health and Human Services		541-500383	4,520
Special Programs for the Aging - Title III, Part C - Nutrition Services (Congregate Meals)	93.045	State of New Hampshire Department of Health and Human Services		541-500383	84,096
Affordable Care Act - Aging and Disability Resource Center (Options Counseling)	93.517	State of New Hampshire Department of Health and Human Services		UNKNOWN	9,300
Centers for Medicare and Medicaid Services (SHIP)	93.324	State of New Hampshire Department of Health and Human Services		UNKNOWN	9,733
Special Programs for the Aging - Title IV and Title II - Discretionary Projects (SMPP)	93.048	State of New Hampshire Department of Health and Human Services		UNKNOWN	12,543
Special Programs for the Aging - Title IV and Title II - Discretionary Projects (SMPP Capacity Building)	93.048	Bednarq Merrimack Community Action Partnership		UNKNOWN	1,800
Administration for Community Living - Medicare Enrollment Assistance Program (MIPPA)	93.071	State of New Hampshire Department of Health and Human Services		UNKNOWN	25,658
Centers for Medicare and Medicaid Services (Marketplace Assister Services)	93.525	Lakes Region Partnership for Public Health		UNKNOWN	23,618
Administration for Children and Families, Promoting Safe & Stable Families	93.556 & 93.592	State of New Hampshire Coalition against Domestic and Sexual Violence		UNKNOWN	49,299
Center for Disease Control and Prevention (SVP)	93.136 & 93.758	State of New Hampshire Coalition against Domestic and Sexual Violence		UNKNOWN	5,036
Block Grants for Prevention and Treatment of Substance Abuse	93.959	State of New Hampshire Division of Public Health Services		05-95-49-491510	232,455
Projects for Assistance in Transition from Homelessness (PATH)	93.150	State of New Hampshire Bureau of Homelessness and Housing		500731-102	79,829
Total U.S. Department of Health and Human Services					<u>9,158,268</u>
<b>U.S. Department of Energy</b>					
Weatherization Assistance for Low-income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Services		EE0006109	186,677
Total U.S. Department of Energy					<u>186,677</u>
<b>U.S. Corporation for National and Community Service</b>					
Retired and Senior Volunteer Program	94.002		13SRANH001		58,453
Retired and Senior Volunteer Program	94.002		16RANH001		18,070
Total U.S. Corporation for National and Community Service					<u>74,523</u>
<b>U.S. Department of Agriculture</b>					
Supplemental Nutrition Assistance Program (food stamps)	10.551		UNKNOWN		5,387
Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education		UNKNOWN	133,046
Total U.S. Department of Agriculture					<u>138,413</u>
<b>U.S. Department of Homeland Security</b>					
Emergency Management Performance Grants (FEMA)	97.042		592200-001		13,333
Total U.S. Department of Homeland Security					<u>13,333</u>
<b>U.S. Department of Justice</b>					
Grants to Encourage Arrest Programs (GTEAP)	16.590	State of New Hampshire Coalition against Domestic and Sexual Violence		2014-WE-AX-0036	3,585
Crime Victim Assistance (VOCA)	16.575	State of New Hampshire Coalition against Domestic and Sexual Violence		UNKNOWN	77,396
Sexual Assault Services Formula Program (SASP)	16.017	State of New Hampshire Coalition against Domestic and Sexual Violence		2014-KF-AX-0012	9,331
Total U.S. Department of Justice					<u>90,312</u>



**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2016**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NAME	DIRECT IDENTIFYING NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
<b>U.S. Department of Transportation</b>					
Formula Grants for Rural Areas (Section 5311)	20.509	State of New Hampshire Department of Transportation		NH-18-XD46	372,323
Enhanced Mobility of Seniors and Individuals with Disabilities (Section 5310)	20.513	State of New Hampshire Department of Transportation		NH-16-XD42	800
Buses and Bus-Related Facilities Program (Section 5339)	20.526	State of New Hampshire Department of Transportation		NH-34-Q001	1,214
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of New Hampshire Department of Transportation		NH-85-XD04	37,325
Enhanced Mobility of Seniors and Individuals with Disabilities (5310 POS, NCC)	20.513	State of New Hampshire Department of Transportation		NH-16-XD43	25,082
Total U.S. Department of Transportation					<u>436,724</u>
<b>U.S. Department of Housing and Urban Development</b>					
Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services		102-500731	79,011
Continuum of Care Program (HOCP)	14.267	State of New Hampshire Department of Health and Human Services		NH0012L1T001407	130,821
Community Development Block Grant	14.228	City of Berlin (NH Community Development Finance Authority)		UNKNOWN	405,137
Total U.S. Department of Housing and Urban Development					<u>614,969</u>
<b>U.S. Department of Labor</b>					
WIA/WIOA Adult Program	17.258	Southern New Hampshire Services, Inc.		2015-0004	38,657
WIA/WIOA Dislocated Worker Formula Grants	17.278	Southern New Hampshire Services, Inc.		2015-0004	43,113
Total U.S. Department of Labor					<u>81,770</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>					<b>\$ 10,794,989</b>

**NOTE A - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal grant activity of Tri-County Community Action Program, Inc. under programs of the federal government for the year ended June 30, 2016. 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. Pass-through entity identifying numbers are presented where available.

**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.

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Tri-County Community Action Program, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 16, 2016.

**Internal Control Over Financial Reporting**

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

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

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

## Compliance and Other Matters

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

### Purpose of this Report

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

*Leone, McDonnell + Roberts*  
*Professional Association*

November 16, 2016  
North Conway, New Hampshire

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

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

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

**Report on Compliance for Each Major Federal Program**

We have audited Tri-County Community Action Program Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Tri-County Community Action Program Inc.'s major federal programs for the year ended June 30, 2016. Tri-County Community Action Program Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditors' Responsibility***

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

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

***Opinion on Each Major Federal Program***

In our opinion, Tri-County Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

## Report on Internal Control over Compliance

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

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

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

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

*Leone, McDonnell + Roberts*  
*Professional Association*

November 16, 2016  
North Conway, New Hampshire

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2016**

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 in Accordance with the Uniform Guidance*.
5. The auditors' report on compliance for the major federal award programs for Tri-County Community Action Program, Inc. expresses an unmodified opinion on all major programs.
6. No audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in this Schedule.
7. The programs tested as major programs included:
  - U.S. Dept. of Health & Human Services, Heat Start – CFDA #93.600
  - U.S. Dept. of Housing & Urban Development, Community Development Block Grant – CFDA #14.228
  - U.S. Dept. of Health & Human Services, Community Services Block Grant – CFDA #93.569
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Tri-County Community Action Program, Inc. was determined to be a low-risk auditee.

**FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None



# COMMUNITY ACTION

TRI-COUNTY CAP

30 Exchange Street, Berlin, New Hampshire 03570

p: 603 752-7001 f: 603 752 7607

[www.tccap.org](http://www.tccap.org)

CEO: Robert G. Boschen, Jr.

COO: Jeanne L. Robillard

FD/Interim CFO: Randall S. Pilotte

## BOARD OF DIRECTORS FY2017

### COÖS COUNTY

Board Chair  
Sandy Alonzo

Treasurer  
Cathy Conway

Secretary  
Gary Coulombe

### CARROLL COUNTY

Anne Barber

Michael Dewar

Vice Chair  
Dino Scala

Karolina Brzozowska

### GRAFTON COUNTY

Linda Massimilla

Tricia Garrison

Serving Coös, Carroll & Grafton Counties

Administration  
603-752-7001

Weatherization  
603-326-6626

Community Contact  
603-752-3248

Energy Programs  
603-752-7100

AoD  
603-752-7941

Transit  
603-752-1741

R.S.V.P.  
603-752-4103

Elder Programs  
603-752-3010

Beverly Raymond

[braymond@tccap.org](mailto:braymond@tccap.org)

**Professional Summary:**

Overseeing and managing all aspects of a human service/public transportation program that operates in three counties of northern NH.

**Qualifications:**

2004 to Present

\* Director of Tri County Community Action Program's Transportation Division  
Responsible for overseeing the planning and operations of the transit program.

1994 to 2004

\* Assisted prior Transportation Director with program responsibilities. Served as interim Director in the absence of a permanent Director.  
\* Human Resources and Safety Manager for Tri-County CAP, Inc., North Country Elder Programs.

1985 to 2004

\*Coordinator of the Tri-County CAP, Inc., Healthy Older People's Education (HOPE) program, a wellness program providing direct service through a volunteer base.

1996 to 2001

\*Co-proprietor and administrator for Luc's Appraisal Services, an independent vehicle adjusting firm contracting services with over 25 insurance companies.

**Committees and affiliations:**

Member of the Governor's Task Force on Transportation which has morphed into the State Coordinating Council where I represent NH Community Action Agencies

Vice Chair of the New Hampshire Transit Association and a member of the Association's Legislative Committee

Chair of the North Country Council Region Planning Commission's Transportation Advisory Committee and representing transit and the City of Berlin

Member of Region Coordinating Councils in Region 1 and 2

Member of the Community Transportation Association of America



Member of the Advisory Committee of the NHDOT's Rural Transit Assistance Program

Certified Passenger Assistance and Emergency Evacuation Trainer

**Education:**

Graduated High School


Continuing education through Granite State College to obtain a degree in Business Administration

May, 2007, received certification as a Certified Community Transportation Manager through the Community Transportation Association of America

Continue ongoing training in the field of human service and public transportation through various resources including National Transit Institute and Federal Drug and Alcohol trainings

**Paul Beroney**

Berlin, NH

  
[pberoney@tccap.org](mailto:pberoney@tccap.org) - 603-723-1792

I'm currently the **fleet maintenance manager for Tri-County Transit - Berlin. NH**

December 2015 to Present

Desired Job Type: Full-time

Work Experience

Department Manager

**Lowe's Home Improvement - North Conway, NH**

December 2006 to November 2015

Responsibilities

I was a department manager at Lowe's I over see 3 to 6 departments with seventeen employees . Three days out of the week I am required to open the store, Delivery/freight comes three to four days a week and I receive it in. I work with several customers, I'm responsible for the delivery team to get out and start deliveries . I'm on the hazmat safety team, I train people on the power equipment required for store use. I'm part of the LP( loss prevention ) team. I'm required to do monthly reports, I'm required to take care of all facility repairs and maintenance . I have basic computer skills. I'm willing to expand my skills I feel that I'm teachable/trainable

Laborer

**Sargent construction Corp. - Stillwater, ME**

February 2005 to eet maintenance manager 2006

Responsibilities

Construction work, pipe fitting, setting grades, landscaping , installing manholes, running heavy equipment, loader, backhoe, excavator, dump truck, bobcat,

Owner operator/ sole proprietor

**Beroney's Auto Body & Wrecker Service - Berlin, NH**

July 1989 to January 2005

Responsibilities

Prior to my employment at Lowe's Home Improvement, I had my own Business for twenty years running an auto body/garage and towing and recovery business, I have a New Hampshire state inspection license. I also hold a CDL-A license with air brakes

Education

Berlin High School - Berlin, NH

1986

Berlin High School

Skills

Management Experience, Business skills, CDL-A drivers license, All form of mechanic skills, Welding, all forms of auto body and painting, brazing, Metal fab work, , Construction skills, Carpentry work, Phone skills, communication with people/ customers, problem solving solutions the customer come first and be happy..I feel good costumer relations is a key to a successful

Certifications

New Hampshire state Inspector for passenger vehicles, heavy duty commercial vehicles and school bus. Certified Brake Inspector. Flagman Certification.

January 1990 to Present

Additional Information

Reference #1

Michael Mauro (603)733-9242

Known for ten years

Co worker at Lowe's home improvement

Works for Sheriff department

Lives in Madison NH

Reference #2

Jean Villnave (603)986-6342

Known for ten years

Co worker at Lowe's home improvement

Department Manager at Lowe's

Lives in Center Conway NH

Reference #3

Renney Morneau. (603)752-7040

Business

Paraprofessional

Lives in Berlin NH

**Brenda Gagne  
Transportation Operations Manager  
Tri County Community Action Program Inc.**

***Professional Summary:***

Successful management of the day to day aspects of Public Transportation routes and Demand Response transportation program including daily operations, statistical data reporting, Federal grant writing, warrant articles, Federal quarterly reports, facility management, accounting, staff management; monitoring productivity goals; and keeping current on FTA and DOT procedures and policies. Proficient in Microsoft excel, word, publisher and power point.

**Experience:**

**Tri-County CAP, Inc.  
Tri County CAP Transit  
31 Pleasant St. Suite 100  
Berlin NH 03570  
603-752-1741  
7/2004-Present**

Operations Manager

Responsibilities include;

- \*Overseeing 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

**Landscapes by Gary Weiss**  
**9314 McConnell Rd.**  
**Woodstock, IL 60098**  
**2/2004 - 6/2004**  
**(Temporary)**

Accounts Manager/Office Manager  
Administrative Assistant

Responsibilities included;

- \*Accounts payable, accounts receivable, invoicing, preparing customer statements, \*Preparing waivers, AIA G702 & G703 forms, IDOT (Illinois Dept. Of Transportation)
- \* Billing payroll, working with Windows XP, Microsoft Word, Excel, Quickbooks Pro 2004, preparing Bids, data entry.
- \*Phone communications and general receptionist and secretarial duties.
- \*Customer Service.

**Mountain Village Construction**  
**P.O. Box 96**  
**Milan, N.H. 03588**  
**1-603-723-6551**  
**5/1995 - 1/2004**

Accounts Manager/Office Manager  
Administrative Assistant

Responsibilities included;

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

**Milan Parks and Recreation Dept.**  
**P.O. Box 300**  
**Milan, N.H. 03588**  
**1-603-449-2484**  
**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 6/1979

Granite State College  
Emergency Management  
9/2005 – 12/2007  
Continuing education through Southern New Hampshire University.

NHDOT Sponsored Course  
Fundamentals of Successful Project Management  
Manchester NH 10/2004

NHDOT Sponsored Course  
MTAP/RTAP Financial Management Course  
Concord NH 11/2004

NHDOT Sponsored Course  
Basics of Facilities Management Seminar  
(Facility Maintenance Plan)

Manchester NH 6/2005

NHDOT Sponsored Workshop  
Transit Security Workshop  
Concord NH 8/2005

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

NHDOT Sponsored Workshop  
FTA Drug & Alcohol Workshop  
Concord NH 11/2005

NHDOT Sponsored Workshop  
Emergency Planning and Disaster Management  
Manchester NH 8/13/2006

NH Conference on Statewide Emergency Preparedness  
6/2007

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

Certified Safety and Security Officer  
Community Transportation Association of America  
10/2013

National Transit Institute  
Procurement for Small and Medium Transit Systems  
10/9/2012-10/10/2012

Tri State Transit Conference  
9/2007  
10/2008  
10/2010  
9/2012  
9/2016

**CONTRACTOR NAME**

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Beverly Raymond	Transportation Director	\$53,560.00	N/A	None
Paul Beroney	Maintenance Manager	\$37,440.00	N/A	None
Brenda Gagne	Operations Manager	\$35,360.00	N/A	None

**\*NOTE:** Funding from this contract is used to match federal funds utilized to operate the service (fuel, vehicle maintenance, insurance) not for salaries.