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STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
OFFICE OF HUMAN SERVICES
BUREAU OF HOMELESS AND HOUSING SERVICES

Nicholas A. Toumpas
Commissioner

129 PLEASANT STREET, CONCORD, NH 03301-3857
603-271-9196 1-800-852-3345 Ext. 9196

FAX: 603-271-5139 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

Mary Ann Cooney
Associate Commissioner

June 1, 2015

Her Excellency, Governor Margaret Wood Hassan
and the Honorable Council
State House
Concord, New Hampshire 03301

Sole Source

REQUESTED ACTION

Authorize the Department of Health and Human Services, Bureau of Homeless and Housing Services to enter into a **sole source** agreement with Tri-County Community Action Program Inc. (Vendor Code 177195), 30 Exchange Street, Berlin, NH 03570 to provide services to homeless individuals with serious mental illness, in an amount not to exceed \$159,658 effective July 1, 2015 or upon Governor and Council approval, whichever is later, through June 30, 2017. 100% Federal Funds.

Funds to support this request are anticipated to be available in the following account in State Fiscal Years 2016 and State Fiscal Year 2017 upon the availability and continued appropriation of funds in the future operating budgets with the ability to adjust encumbrances between State Fiscal Years through the Budget Office without Governor and Executive Council approval, if needed and justified.

05-95-42-423010-7926 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS:HUMAN SERVICES, PATH GRANT

| Fiscal Year | Account/Class | Title | Amount |
|---------------|---------------|--------------------------------|------------------|
| 2016 | 500731-102 | Contracts for Program Services | \$79,829 |
| 2017 | 500731-102 | Contracts for Program Services | \$79,829 |
| Total: | | | \$159,658 |

EXPLANATION

This is a **sole source** agreement because Tri-County Community Action Program has been providing these services for multiple years and is the only program in the Coos, Carroll and Grafton County that is able to provide these specialized services to individuals with serious mental illness or who have both serious mental illness and substance use disorders and are homeless or at imminent risk of being homeless. In addition, the provider must be specifically identified in the renewal grant application prior to the ending of the funding cycle.

Funds from the Substance Abuse and Mental Health Administration for Projects for Assistance in Transition from Homelessness enable Tri-County Community Action Program to provide services to individuals with serious mental illness or who have both serious mental illness and substance use disorders and are homeless or at imminent risk of being homeless. The primary emphasis of New Hampshire's Projects for Assistance in Transition from Homelessness is the outreach and engagement into services and housing of Projects for Assistance in Transition from Homelessness eligible individuals. Services provided through this program will include outreach, screening and diagnostic treatment, community mental health services, training and case management. Projects for Assistance in Transition from Homelessness case management services include assistance in obtaining and coordinating services for eligible homeless individuals, assistance to eligible individuals in obtaining income support services, including housing assistance, food stamps, and supplementary security income benefits, and referrals for such other services as may be appropriate such as referrals for primary health care, mental health treatment, and substance abuse treatment. It is anticipated that Tri-County Community Action Program will serve approximately 300 individuals.

Should the Governor and Executive Council not approve this Request, shelter and homeless prevention resources for homeless individuals with serious mental disorders may not be available in their community which may increase the demand placed upon local welfare authorities. People who are without housing and resources will resort to seeking local shelter in places that are not fit for people to live in, or will attempt to travel to shelters in other communities. This will increase the likelihood that homeless people will be in danger of injury or death, and will be cut off from basic supports for health, education and treatment. Numerous jobs would also be lost since the shelter and/or resource agencies would have to close their doors or drastically reduce staff.

Area served: Coos, Carroll and Grafton Counties

Source of funds: 100% Federal Funds, \$159,658

Respectfully submitted,



Mary Ann Cooney
Associate Commissioner

Approved by:



Nicholas A. Toumpas
Commissioner

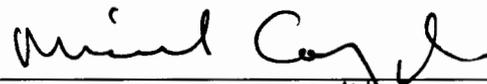
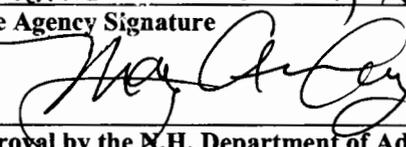
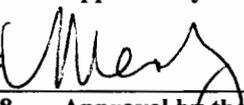
Subject: Project for Assistance in Transition from Homelessness (PATH)

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

| | | | |
|--|---|--|--|
| 1.1 State Agency Name NH Department of Health and Human Services | | 1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-6504 | |
| 1.3 Contractor Name Tri-County Community Action Program, Inc.. | | 1.4 Contractor Address 30 Exchange Street Berlin, NH 03570 | |
| 1.5 Contractor Phone Number 603-752-7001 | 1.6 Account Number 05-95-42-423101-7926 | 1.7 Completion Date June 30, 2017 | 1.8 Price Limitation \$159,658 |
| 1.9 Contracting Officer for State Agency Eric D. Borrin | | 1.10 State Agency Telephone Number 603-271-9558 | |
| 1.11 Contractor Signature  | | 1.12 Name and Title of Contractor Signatory Michael Coughlin CEO | |
| 1.13 Acknowledgement: State of <u>NH</u> , County of <u>Coes</u> On <u>5-28-15</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  | | | |
| 1.13.2 Name and Title of Notary or Justice of the Peace Suzanne C. French, Notary | | SUZANNE C. FRENCH Notary Public - New Hampshire My Commission Expires June 19, 2018 | |
| 1.14 State Agency Signature  | | 1.15 Name and Title of State Agency Signatory Mary Ann Carey Associate Commissioner | |
| 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) By:  Megan A. Yule - Attorney On: 6/9/15 | | | |
| 1.18 Approval by the Governor and Executive Council 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, this Agreement, and all obligations of the parties hereunder, shall not become effective until the date the Governor and Executive Council approve this Agreement ("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. 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.

Contractor Initials: MLC
Date: 5-28-15

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 consent of the N.H. Department of Administrative Services. None of the Services shall be subcontracted by the Contractor without the prior written 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 \$250,000 per claim and \$2,000,000 per occurrence; and

14.1.2 fire and extended coverage insurance 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 fifteen (15) 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

Contractor Initials: MC
Date: 9-28-15

certificate(s) of insurance shall contain a clause requiring the insurer to endeavor to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than ten (10) 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.

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

Projects for Assistance in Transition from Homelessness

1. CONDITIONAL NATURE OF AGREEMENT

- 1.1 This contract is funded with Federal funds anticipated to be available based upon continued appropriation. Funds are conditioned upon continued support of the program by the state and federal governments. Department access to supporting federal funding is dependent upon the selected Contractor meeting the requirement in accordance with the U.S. Department of Health and Human Services, Substance Abuse and Mental Health Services Administration, Catalog of Federal Domestic Assistance (CFDA #93.150)
- 1.2 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.
- 1.3 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.
- 1.4 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.
- 1.5 The Contractor shall be licensed to provide client level data into the New Hampshire Homeless Management Information System (NH HMIS). Programs under this contract must be familiar with and follow New Hampshire Homeless Management Information System policy, including specific information that is required for data entry, accuracy of data entered, and time required for data entry. Current NH HMIS policy can be accessed electronically through the following website: <http://www.nh-hmis.org>
- 1.6 Failure to submit the above reports or enter data into HMIS in a timely manner could result in delay or withholding of reimbursements until such reports are received or data entries are confirmed by the State.

2. SERVICES

- 2.1 The Contractor shall provide services to individuals with serious mental illness or who have both serious mental illness and substance use disorders and are



Exhibit A

homeless or at imminent risk of being homeless which include but are not limited to;

- 2.1.1 Outreach Services.
- 2.1.2 Screening and diagnostic treatment services.
- 2.1.3 Habilitation and rehabilitation services.
- 2.1.4 Mental Health Services.
- 2.1.5 Alcohol and drug treatment services.
- 2.1.6 Case management services that include;
 - 2.1.6.1 Assistance in obtaining and coordinating services.
 - 2.1.6.2 Assistance in obtaining income support services, including housing assistance, food stamps, and supplemental security income benefits.
 - 2.1.6.3 Referrals for additional services as may be appropriate including referrals to Primary Care.
- 2.1.7 Supportive and supervisory services in residential settings.
- 2.1.8 Housing services.

3. PROGRAM REPORTING REQUIREMENTS

- 3.1 The Contractor shall submit quarterly and annual reports to the Department which include;
 - 3.1.1 Demographic information on contacts and enrolled clients, reporting age, gender, race/ethnicity, veteran status, prior/current residence, substance use disorder, length of time outdoors.
 - 3.1.2 Detailed narrative budget yearly.
 - 3.1.3 The number of current enrolled clients receiving services.
 - 3.1.4 Services and referrals provided to outreached and enrolled clients.
- 3.2 The Contractor shall maintain records of clients and services provided. Accurate and up to date data must be entered into HMIS on a daily basis.
- 3.3 Failure to submit the above reports or enter data into HMIS in a timely manner could result in delay or withholding of reimbursements until such reports are received or data entries are confirmed by the Department.

4. CONTRACT ADMINISTRATION

- 4.1 The Contractor shall have appropriate levels of staff attend all meetings or trainings requested by the Bureau of Homeless and Housing Services (BHHS).



Exhibit A

To the extent possible BHHS shall notify the contractor of the need to attend such meetings five (5) working days in advance of each meeting

- 4.2 The Bureau Administrator of BHHS or designee may observe performance, activities and documents under this Agreement; however, these personnel may not unreasonably interfere with contractor performance.
- 4.3 The Contractor shall inform BHHS of any staffing changes.
- 4.4 Contract records shall be retained for a period of five (5) years following completion of the contract and receipt of final payment by the Contractor, or until an audit is completed and all questions arising there fro are resolved, whichever is later
- 4.5 Changes to the contract service that do not affect its scope, duration, or financial limitations may be made upon mutual agreement between the Contractor and the BHHS.



Exhibit B

Method and Conditions Precedent to Payment

The following financial conditions apply to the scope of services as detailed in Exhibit A – Projects for Assistance in Transition from Homelessness Program.

This contract is funded by the New Hampshire General Fund and/or by federal funds made available under the Catalog of Federal Domestic Assistance (CFDA), as follows:

NH General Fund: Not applicable

Federal Funds:

CFDA #: 93.150

Federal Agency: Substance Abuse and Mental Health Services Administration

Program Title: Projects for Assistance in Transition from Homelessness Program

Total Amount Projects for Assistance in Transition from Homelessness Program;

July 1, 2015 – June 30, 2017: not to exceed \$159,658

Funds allocation under this agreement for Projects for Assistance in Transition from Homelessness Program;

Total program amount: \$159,658

1. Subject to the availability of State general funds, General Provisions of this Agreement and in consideration of the satisfactory completion of the services to be performed under this Agreement, the State agrees to fund the Contractor for the Projects for Assistance in Transition from Homelessness Program, in an amount not to exceed and for the time period specified above.

2. REPORTS

As part of the performance of the Project Activities, the Contractor covenants and agrees to submit the following:

2.1. Audited Financial Report: The Audited Financial Report shall be prepared in accordance with the regulations that implement OMB Circular A-133. Three (3) copies of the audited financial report shall be submitted within thirty (30) days of the completion of said report to the State.

2.2. Where the Contractor is not subject to the requirements of OMB Circular A-133, within ninety (90) days after the Completion or Termination Date, one copy of an audited financial report shall be submitted to the State. Said audit shall be conducted utilizing the guidelines set forth in "Standards for Audit of Governmental Organizations, Program Activities, and Functions" by the Comptroller General of the United States.



Exhibit B

3. PROJECT COSTS: PAYMENT SCHEDULE; REVIEW BY THE STATE

- 3.1. Project Costs: As used in this Agreement, the term "Project Costs" shall mean all expenses directly or indirectly incurred by the Contractor in the performance of the Project Activities, as determined by the State to be eligible and allowable for payment in accordance with Public Law 102-550 as well as allowable cost standards set forth in OMB Circular A-87 as revised from time to time and with the rules, regulations, and guidelines established by the State. Nonprofit subcontractors shall meet the requirements of OMB Circular A-122.
- 3.2. Payment of Project Costs: Subject to the availability of State general funds, General Provisions of this Agreement and in consideration of the satisfactory completion of the services to be performed under this Agreement, the State agrees to fund the Contractor for Projects for Assistance in Transition from Homelessness Program in an amount not to exceed as specified above. Reimbursement requests for all Project Costs shall be submitted on a monthly basis and accompanied by an invoice from the Contractor for the amount of each requested disbursement along with a payment request form as designated by the State, which shall be completed and signed by the Contractor. The Contractor shall provide additional financial information if requested by the State to verify expenses.
- 3.3. Review of the State Disallowance of Costs: At any time during the performance of the Services, and upon receipt of the Annual Performance Report, Termination Report or Audited Financial Report, the State may review all Project Costs incurred by the Contractor and all payments made to date. Upon such review the State shall disallow any items of expenses that are not determined to be allowable or are determined to be in excess of actual expenditures, and shall, by written notice specifying the disallowed expenditures, inform the Contractor of any such disallowance. If the State disallows costs for which payment has not yet been made, it shall refuse to pay such costs. Any amounts awarded to the Contractor pursuant to this agreement are subject to recapture. The funds authorized to be expended under this Agreement shall be used only for The Projects for Assistance in Transition from Homelessness Program.

4. USE OF GRANT FUNDS

- 4.1. The State agrees to provide payment for actual costs, up to the not to exceed amount for the Projects for Assistance in Transition from Homelessness Program as specified in this Exhibit.
- 4.2. The Contractor may amend the contract budget through line item increases, decreases or the creation of new line items provided these amendments do not exceed the contract price. Such amendments shall only be made upon written request to and written approval from the State.
- 4.3. Conformance to OMB Circular A-110: Grant funds are to be used only in accordance with procedures, requirements, and principles specified in OMB Circular A-110.

5. CONTRACTOR FINANCIAL MANAGEMENT SYSTEM

- 5.1. Fiscal Control: The Contractor shall establish fiscal control and fund accounting procedures which assure proper disbursement of, and accounting for, grant funds and



Exhibit B

any required nonfederal expenditures. This responsibility applies to funds disbursed in direct operations of the Contractor.

- 5.2. The Contractor shall maintain a financial management system that complies with Attachment G of A-102, "Standards of Contractor Financial Management Systems" or such equivalent system as the State may require. Requests for payment shall be made according to EXHIBIT B, Section 3.2 of this Agreement.



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 EEOP on file and submit an EEOP Certification Form to the OCR, certifying that its EEOP 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 EEOP Certification Form to the OCR certifying it is not required to submit or maintain an EEOP. Non-profit organizations, Indian Tribes, and medical and educational institutions are exempt from the EEOP requirement, but are required to submit a certification form to the OCR to claim the exemption. EEOP 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.

3. Subparagraph 14.1.1 of the General Provisions of this contract, is deleted and the following subparagraph is added:

- 14.1.1 comprehensive general liability against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$1,000,000 per occurrence with additional general liability umbrella coverage of not less than \$5,000,000; and



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



- 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:

5-28-15
Date

Michael Coughlin
Name: Michael Coughlin
Title: CEO



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

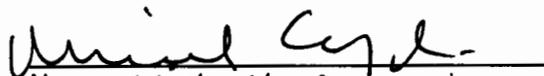
The undersigned certifies, to the best of his or her knowledge and belief, that:

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-1.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

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

Contractor Name:

5-28-15
Date


Name: Michael Corbin
Title: CEO



**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 (l)(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:

5-28-15
Date

Michael Coughlin
Name: Michael Coughlin
Title: CEO



**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 WC

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



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:

5-28-15
Date

Michael Coughlin
Name: *Michael Coughlin*
Title: *CEO*

Exhibit G

Contractor Initials MC

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



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:

5.28.15
Date

Michael Coughlin
Name: Michael Coughlin
Title: CEO



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

- l. "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 (I). 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) I, 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.

NH D H H S
 The State
[Signature]
 Signature of Authorized Representative
MARY Ann Conway
 Name of Authorized Representative
Associate Counselor
 Title of Authorized Representative
6/5/15
 Date

Tri-County Community Action Program, Inc.
 Name of the Contractor
[Signature]
 Signature of Authorized Representative
Michael Coughlin
 Name of Authorized Representative
CEO
 Title of Authorized Representative
5-28-15
 Date



**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:

5-28-15
Date

Michael Coughlin
Name: Michael Coughlin
Title: CEO



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: _____ |

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 1st day of May A.D. 2015

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 9-23-2014:
(Date)

RESOLVED: That the Chief Executive Director
(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 28th day of May, 2015.
(Date Contract Signed)

4. Michael Coughlin 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 28th day of May, 2015.

By Gary Coulombe.
(Name of Elected Officer of the Agency)


(Notary Public/Justice of the Peace)

(NOTARY SEAL)

Commission Expires: 6-19-2018

SUZANNE C. FRENCH
Notary Public - New Hampshire
Commission Expires June 19, 2018



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
5/28/2015

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).

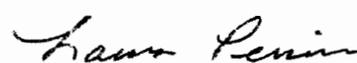
| PRODUCER FIAI/Cross Insurance 1100 Elm Street Manchester NH 03101 | CONTACT NAME: Karen Shaughnessy PHONE (A/C, No, Ext): (603) 669-3218 FAX (A/C, No): (603) 645-4331 E-MAIL ADDRESS: kshaughnessy@crossagency.com | | | | | | | | | | | | | |
|---|---|-------------------------------|--------|-----------------------|-------|--|--|------------|--|------------|--|------------|--|------------|
| | <table border="1"> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> <tr> <td>INSURER A Arch Ins Co</td> <td>11150</td> </tr> <tr> <td>INSURER B Maine Employers Mutual Ins Co.</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table> | INSURER(S) AFFORDING COVERAGE | NAIC # | INSURER A Arch Ins Co | 11150 | INSURER B Maine Employers Mutual Ins Co. | | INSURER C: | | INSURER D: | | INSURER E: | | INSURER F: |
| INSURER(S) AFFORDING COVERAGE | NAIC # | | | | | | | | | | | | | |
| INSURER A Arch Ins Co | 11150 | | | | | | | | | | | | | |
| INSURER B Maine Employers Mutual Ins Co. | | | | | | | | | | | | | | |
| INSURER C: | | | | | | | | | | | | | | |
| INSURER D: | | | | | | | | | | | | | | |
| INSURER E: | | | | | | | | | | | | | | |
| INSURER F: | | | | | | | | | | | | | | |
| INSURED Tri-County Community Action Program, Inc 30 Exchange Street Berlin NH 03570 | | | | | | | | | | | | | | |

| | | |
|------------------|--|-------------------------|
| COVERAGES | CERTIFICATE NUMBER:CL1471714530 | 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 INSR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS |
|----------|--|--|---|-------------------------|-------------------------|--|
| A | <input checked="" type="checkbox"/> GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR | | NCPCKG0328200 | 7/22/2014 | 7/1/2015 | 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 |
| | GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC | | | | | |
| A | <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS | <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS | NCAUT0328200 | 7/22/2014 | 7/1/2015 | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Underinsured motorist \$ 1,000,000 |
| | UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$ | | | | | |
| B | <input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below | Y/N <input checked="" type="checkbox"/> N/A | 3102801186 (3a.) NH All officers included | 7/1/2014 | 7/1/2015 | <input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000 |
| | Professional Liability | | | | | |
| A | | | NCPCKG0328200 | 7/22/2014 | 7/22/2015 | Per Occurrence \$1,000,000 Aggregate \$3,000,000 |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
Re: PATH Program. Refer to policy for exclusionary endorsements and special provisions.

| | |
|---|--|
| CERTIFICATE HOLDER NH Dept of Health & Human Services Attn: Caroline Trexler; Program Specialis Contracts & Procurement 129 Pleasant Street Concord, NH 03301 | CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE Laura Perrin/KS5  |
|---|--|

Tri-County Community Action Program, Inc.
Helping people, changing lives... in the North Country of New Hampshire

Tri-County CAP

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

Our mission: Tri-County CAP is 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.

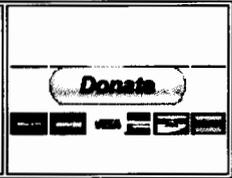


**We are developing a new website.
Please excuse our work in progress.**

| | |
|--|---|
| <p><i>Tri-County CAP is a multi-program agency with many projects and service locations. If you are unable to find information you need about TCCAP or any of its programs on this website please call our Central Office in Berlin at 603-752-7001, or call one of our <u>Community Contact Centers</u> located throughout northern NH.</i></p> | <p>Tri-County Transit has a new website.</p>  <p>Visit us here for the latest schedules, news and service updates for all our transit operations in Coös, Carroll and Grafton Counties</p> |
|--|---|


Administration: 603-752-7001
30 Exchange Street
Berlin, NH 03570 [map](#)
email: admin@tccap.org

Want to support TCCAP? For over 45 years, TCCAP has made a difference in the lives of New Hampshire residents by helping them in their time of need. Thousands of households rely on us every year for assistance in achieving self-sufficiency and maintaining financial stability. Perhaps we have helped you or someone you know. Now we need your help to maintain our own financial stability. Will you make an investment in TCCAP's future? Your tax-deductible donation, in any amount, is welcome and will be used to support services to clients.



[Download a brochure](#) in .pdf format listing our programs and contact information.

• Programs • About TCCAP • News and Events • Employment • Volunteer • Search TCCAP • Contact Us •

Tri-County CAP serves Coös, Carroll & Grafton Counties in NH.
Other NH CAP agencies serve [Hillsborough](#), [Sullivan/Cheshire](#), [Belknap/Merrimack](#), [Strafford](#), and [Rockingham](#) Counties.

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Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2014
AND
INDEPENDENT AUDITORS' REPORTS**

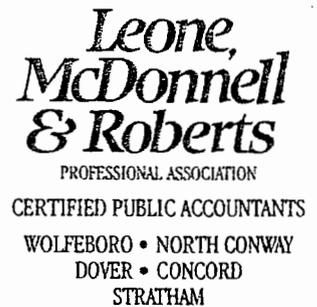
TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

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



INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of Tri-County Community Action Program, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the 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 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 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 financial statements referred to above present fairly, in all material respects, the financial position of Tri-County Community Action Program, Inc. as of June 30, 2014, and the changes in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Prior Period Adjustment

The financial statements of Tri-County Community Action Program, Inc. as of June 30, 2013, were audited by other auditors whose report dated March 31, 2014 expressed a qualified opinion on those financial statements. The reason for the qualified opinion on the fiscal year 2013 statements was that the Organization had not previously classified the difference between its assets and liabilities as unrestricted net assets, temporarily restricted net assets and permanently restricted net assets based on the existence or absence of donor-imposed restrictions. The previous auditor stated that the effects on the financial statements of that departure were not readily determinable. As discussed in **Note 14** to the financial statements, the Organization has adjusted its 2013 financial statements to retrospectively apply the change in temporarily restricted net assets. The other auditors reported on the financial statements before the retrospective adjustment.

As part of our audit of the fiscal year 2014 financial statements, we also audited the adjustments described in **Note 14** that were recorded to restate the fiscal year 2013 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the 2013 financial statements of the Organization other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the 2013 financial statements as a whole.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 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 January 19, 2015, 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.

*Leanne McDonnell & Roberts
Professional Association*

January 19, 2015
North Conway, New Hampshire

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

STATEMENT OF FINANCIAL POSITION
JUNE 30, 2014

ASSETS

CURRENT ASSETS

| | |
|--------------------------|----------------------|
| Cash | \$ 375,399 |
| Accounts receivable | 833,677 |
| Inventories | 66,039 |
| Prepaid expenses | 27,286 |
| Other assets | <u>818</u> |
| Total current assets | <u>1,303,219</u> |

PROPERTY

| | |
|--------------------------------|----------------------|
| Property, plant, and equipment | 10,782,988 |
| Less accumulated depreciation | <u>(4,018,976)</u> |
| Property, net | <u>6,764,012</u> |

OTHER ASSETS

| | |
|-------------------------------|--------------------|
| Restricted cash | 704,665 |
| Building refinance costs, net | <u>16,252</u> |
| Total other assets | <u>720,917</u> |

TOTAL ASSETS

\$ 8,788,148

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

| | |
|-----------------------------------|----------------------|
| Current portion of long term debt | \$ 315,312 |
| Demand note payable | 501,051 |
| Accounts payable | 652,705 |
| Accrued compensated absences | 277,779 |
| Accrued salaries | 111,486 |
| Accrued expenses | 112,335 |
| Refundable advances | 224,571 |
| Other liabilities | <u>405,593</u> |
| Total current liabilities | <u>2,600,832</u> |

LONG TERM DEBT

| | |
|--|----------------------|
| Long term debt, net of current portion | 4,253,893 |
| Interest rate swap at fair value | <u>49,713</u> |
| Total liabilities | <u>6,904,438</u> |

NET ASSETS

| | |
|------------------------|----------------------|
| Unrestricted | 1,220,497 |
| Temporarily restricted | <u>663,213</u> |
| Total net assets | <u>1,883,710</u> |

TOTAL LIABILITIES AND NET ASSETS

\$ 8,788,148

See Notes to Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014**

| | <u>Unrestricted</u> | <u>Temporarily Restricted</u> | <u>Total</u> |
|---|---------------------|-----------------------------------|---------------|
| REVENUES AND OTHER SUPPORT | | | |
| Grant and contracts | \$ 14,550,759 | \$ - | \$ 14,550,759 |
| Program funding | 1,430,906 | - | 1,430,906 |
| Utility programs | 1,235,250 | - | 1,235,250 |
| In-kind contributions | 141,303 | - | 141,303 |
| Contributions | 253,696 | - | 253,696 |
| Fundraising | 48,388 | - | 48,388 |
| Rental income | 742,117 | - | 742,117 |
| Interest income | 877 | - | 877 |
| Gain on disposal | 4,404 | - | 4,404 |
| Other revenue | 256,500 | - | 256,500 |
| | <hr/> | <hr/> | <hr/> |
| Total revenues and other support | 18,664,200 | - | 18,664,200 |
| NET ASSETS RELEASED FROM RESTRICTIONS | <hr/> | <hr/> | <hr/> |
| | 59,923 | (59,923) | - |
| | <hr/> | <hr/> | <hr/> |
| Total revenues, other support, and net assets released from restrictions | 18,724,123 | (59,923) | 18,664,200 |
| FUNCTIONAL EXPENSES | | | |
| Program Services: | | | |
| Agency fund | 1,020,464 | - | 1,020,464 |
| Head Start | 2,004,565 | - | 2,004,565 |
| Guardianship | 725,590 | - | 725,590 |
| Transportation | 974,583 | - | 974,583 |
| Volunteer | 103,631 | - | 103,631 |
| Workforce development | 520,858 | - | 520,858 |
| Alcohol and other drugs | 1,032,132 | - | 1,032,132 |
| Carroll County dental | 484,898 | - | 484,898 |
| Carroll County restorative justice | 160,275 | - | 160,275 |
| Support center | 238,519 | - | 238,519 |
| Homeless | 468,841 | - | 468,841 |
| Energy and community development | 7,750,706 | - | 7,750,706 |
| Elder | 1,069,155 | - | 1,069,155 |
| | <hr/> | <hr/> | <hr/> |
| Total program services | 16,554,217 | - | 16,554,217 |
| Supporting Activities: | | | |
| General and administrative | 1,227,656 | - | 1,227,656 |
| Fundraising | 5,678 | - | 5,678 |
| | <hr/> | <hr/> | <hr/> |
| Total supporting activities | 1,233,334 | - | 1,233,334 |
| Total functional expenses | <hr/> | <hr/> | <hr/> |
| | 17,787,551 | - | 17,787,551 |
| CHANGES IN NET ASSETS FROM OPERATIONS | <hr/> | <hr/> | <hr/> |
| | 936,572 | (59,923) | 876,649 |
| OTHER INCOME AND (EXPENSE) | | | |
| Gain on interest rate swap | 32,937 | - | 32,937 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL CHANGES IN NET ASSETS | 969,509 | (59,923) | 909,586 |
| NET ASSETS, BEGINNING OF YEAR (AS ORIGINALLY STATED) | <hr/> | <hr/> | <hr/> |
| | (227,714) | 1,125,522 | 897,808 |
| PRIOR PERIOD ADJUSTMENT (NOTE 14) | <hr/> | <hr/> | <hr/> |
| | 478,702 | (402,386) | 76,316 |
| NET ASSETS, BEGINNING OF YEAR (RESTATED) | <hr/> | <hr/> | <hr/> |
| | 250,988 | 723,136 | 974,124 |
| NET ASSETS, END OF YEAR | <hr/> | <hr/> | <hr/> |
| | \$ 1,220,497 | \$ 663,213 | \$ 1,883,710 |

See Notes to Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2014**

CASH FLOWS FROM OPERATING ACTIVITIES

| | |
|---|------------|
| Change in net assets | \$ 909,586 |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | |
| Depreciation and amortization | 379,543 |
| Gain on disposal of property | (4,404) |
| Gain on interest rate swap | (32,937) |
| (Increase) decrease in assets: | |
| Restricted cash | (73,140) |
| Accounts receivable | 132,610 |
| Inventories | (1,016) |
| Due from insurance | 41,353 |
| Prepaid expenses | (11,234) |
| Other assets | 502 |
| Increase (decrease) in liabilities: | |
| Accounts payable | (505,581) |
| Accrued compensated absences | 17,426 |
| Accrued salaries | 34,078 |
| Accrued expenses | (5,322) |
| Refundable advances | 213,275 |
| Other liabilities | (62,247) |

NET CASH PROVIDED BY OPERATING ACTIVITIES

1,032,492

CASH FLOWS FROM INVESTING ACTIVITIES

| | |
|------------------------------------|-----------|
| Proceeds from disposal of property | 4,404 |
| Purchase of property and equipment | (177,038) |

NET CASH USED IN INVESTING ACTIVITIES

(172,634)

CASH FLOWS FROM FINANCING ACTIVITIES

| | |
|---------------------------------------|-----------|
| Net repayment of demand note payable | (184,536) |
| Repayment of long-term debt | (347,318) |
| Repayment of captial lease obligation | (41,284) |

NET CASH USED IN FINANCING ACTIVITIES

(573,138)

NET INCREASE IN CASH

286,720

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR

88,679

CASH AND CASH EQUIVALENTS BALANCE, END OF YEAR

\$ 375,399

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:

Cash paid during the year for:
 Interest

\$ 247,825

See Notes to Financial Statements

TRISQUANT COMMUNITY ACTION PROGRAM, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2014

| | Agency Fund | Head Start | Guardianship | Transportation | Volunteer | Workforce Development | Alcohol and Other Drugs | Carroll County Restorative Justice | Support Center | Homeless | Energy and Development | Elder | Total | General & Administrative | Fundraising | Total |
|--|--------------|--------------|--------------|----------------|------------|-----------------------|-------------------------|------------------------------------|----------------|------------|------------------------|--------------|---------------|--------------------------|-------------|---------------|
| Direct Expenses | | | | | | | | | | | | | | | | |
| Payroll | \$ 75,574 | \$ 927,195 | \$ 418,424 | \$ 440,898 | \$ 70,890 | \$ 258,047 | \$ 897,309 | \$ 84,824 | \$ 130,919 | \$ 224,827 | \$ 1,174,451 | \$ 427,138 | \$ 5,098,718 | \$ 857,318 | \$ - | \$ 9,854,034 |
| Payroll taxes and benefits | 19,281 | 301,922 | 134,094 | 90,733 | 24,348 | 83,453 | 187,205 | 28,829 | 34,040 | 61,548 | 387,088 | 118,028 | 1,535,078 | 174,732 | - | 1,709,810 |
| Assistance to clients | 474 | - | - | - | - | - | - | - | 2,202 | 80,487 | 5,497,258 | 11,859 | 5,805,902 | - | - | 5,805,902 |
| Consultants and contractors | 26,489 | 40,239 | 11,957 | 28,319 | - | 13,372 | 7,297 | 2,757 | 14,180 | 2,824 | 17,259 | 58,709 | 231,864 | 253,972 | - | 478,866 |
| Fiscal and administrative | 15,321 | 42,944 | 6,294 | 1,828 | 732 | 348 | 5,214 | 248 | 1,723 | 3,534 | 34,744 | 7,915 | 128,444 | 11,235 | - | 147,688 |
| Space costs and rentals | 7,728 | 190,490 | 47,362 | 13,200 | 5,148 | 128,273 | 20,486 | 33,975 | 1,723 | 22,502 | 68,010 | 78,842 | 714,004 | 140,988 | - | 884,988 |
| Consumable supplies | 1,844 | 151,108 | 14,890 | 38,832 | 125 | 3,703 | 70,139 | 9,086 | 3,559 | 4,743 | 321,940 | 288,260 | 908,974 | 15,178 | - | 928,152 |
| Rental, lease, purchase and maintenance of equipment | 69,227 | 72 | 13,772 | 548 | - | - | - | - | - | - | - | - | 83,616 | 28 | - | 83,644 |
| Building and grounds maintenance | 97,882 | 85,754 | 100 | 6,589 | - | 8,972 | 23,785 | 7,295 | 8,745 | 3,772 | 1,092 | 3,987 | 238,931 | 765 | - | 239,696 |
| Utilities | 182,122 | 26,405 | 15,089 | 19,832 | 1,098 | - | 45,780 | 2,362 | 19,057 | 27,315 | 35,535 | 20,303 | 498,744 | 8,654 | - | 498,998 |
| Fixed fees | 1,108 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Travel and meetings | 1,447 | 82,594 | 29,022 | 41,022 | 603 | 18,433 | 14,132 | - | 5,941 | 11,788 | 9,920 | 3,280 | 3,150 | 32,479 | - | 51,500 |
| Vehicle expense | 129,981 | - | - | 181,804 | - | - | 1,894 | - | - | 4,120 | 59,243 | 28,086 | 220,457 | 6,019 | - | 254,936 |
| Insurance | 174,371 | 24,141 | 922 | 30,038 | 717 | - | 24,081 | 341 | 7,946 | 17,189 | 33,038 | - | 280,864 | 1,965 | - | 280,929 |
| Interest expense | - | - | - | - | - | - | 65,742 | - | - | - | - | - | - | - | - | - |
| Other direct program costs | 33,871 | 8,354 | - | 6,585 | - | 8,257 | 7,234 | - | 200 | 2,581 | 478 | 492 | 247,825 | 292 | - | 248,117 |
| Depreciation and amortization expense | 184,173 | 4,044 | 5,642 | 74,436 | - | - | 5,078 | - | 10,023 | 1,751 | 7,032 | 23,690 | 379,543 | 10,077 | 5,878 | 379,543 |
| In-kind expended | 141,303 | - | - | - | - | - | 21,947 | 46,801 | - | - | - | - | 141,303 | - | - | 141,303 |
| Total Direct Expenses | 1,020,464 | 2,004,585 | 725,590 | 974,583 | 103,831 | 520,858 | 1,032,132 | 484,898 | 238,519 | 468,841 | 7,750,708 | 1,080,155 | 16,554,217 | 1,227,656 | 5,878 | 17,787,551 |
| Indirect Expenses | | | | | | | | | | | | | | | | |
| Indirect costs | 108,444 | 215,138 | 82,818 | 110,873 | 12,883 | 47,800 | 124,671 | 19,154 | 28,793 | 47,837 | 264,989 | 114,838 | 1,227,856 | (1,227,856) | - | 1,227,856 |
| Total Direct & Indirect Expenses | \$ 1,128,908 | \$ 2,219,893 | \$ 808,408 | \$ 1,085,456 | \$ 116,714 | \$ 568,658 | \$ 1,156,803 | \$ 504,052 | \$ 267,312 | \$ 516,678 | \$ 8,015,697 | \$ 1,195,093 | \$ 17,781,872 | \$ - | \$ 5,878 | \$ 17,787,551 |

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2014**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of activities

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.

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.

An example is The Northern Forest Heritage Park (the Park), which provides hundreds of individuals with an educational experience as they visit a full-size replica logging camp, interactive exhibits, the Brown Company House Museum, the Artisans' Display Gallery and gift shop, as well as boat tours, cultural festivals, demonstrations, and competitions. The Park is also available for community and family events.

Head Start

Head Start serves hundreds of children and their families in multiple classrooms and locations throughout three counties. Research demonstrates that children who are healthy learn better. Due to this fact, parents in our program receive assistance in completing medical and dental exams for their children. To further assist in breaking the cycle of poverty, each family enrolled in Head Start receives assistance in completing a family needs assessment, and subsequent support in achieving their self-sufficiency and personal improvement goals.

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 18 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 330 volunteers, ages 55 and older. These volunteers share their skills, life experiences, and time with over 50 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.

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.

Support Center

The Organization's Support Center at Burch House is a domestic and sexual violence crisis center that provides direct service and shelter to victims of domestic and sexual violence in Northern Grafton County. Support groups for victims and survivors are provided all year long. Violence prevention programs reach out to students in grades 4-12 and to civic and community groups, as well as to other health and human service professionals in the area.

Supports groups for victims and survivors are provided all year long. Open 24 hours a day, services include: Crisis intervention, emergency shelter, court, hospital and police advocacy and accompaniment, support groups, violence prevention programs reach out to students in grades 4-12 and community outreach trainings and professional presentations to civic and community groups, as well as to other health and human service professionals in the area.

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 and Development, and Community Contact

Energy programs provide fuel assistance, electric assistance, utility conservation, and weatherization measures including insulation, air-sealing, energy efficient lighting and refrigerators, hot water conservation measures, minor home repairs, and replacement windows and doors.

Eight Community Contact sites allow for local participant access. Applications for energy assistance program, rental security deposit assistance and other emergency services are taken at these community contact offices. These offices also provide information to the Organization's clients about their other programs and programs available through other organizations in the community.

Elder

The Organization's Elder program provides senior meals in 12 community dining sites, home-delivered meals (Meals on Wheels) to the frail and homebound elderly, and senior nutrition education and related programming. Adult Day Services including respite for those caring for an adult who requires assistance with activities of daily living, support groups, caregiver education, and in-home assessments. The Coos County ServiceLink Aging & Disability Resource Center assists with Medicare counseling, Medicaid assistance, long-term care counseling services, and caregiver supports.

Method of accounting

The accompanying financial statements have been prepared on 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, revenues, 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, 2014. The Organization had temporarily restricted net assets of \$663,213 at June 30, 2014 after the prior period adjustment as described in **Note 14**.

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.

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, 2014.

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 note payable which bears 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 is 1.10; or 3.00% when the Organization's debt service coverage ratio is 1.20. 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 Organization pays interest at a fixed 3.85%. The arrangement is 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, is classified as a cash flow hedge.

For the year ended June 30, 2014, the fair value of the interest rate swap was \$49,713 and the unrealized gain was \$32,937. The fair value of the swap is included on the balance sheet as a long term liability. No amounts have been reclassified as interest expense and based upon the Organization's intent to hold the derivative until expiration they do not expect to reclassify any unrealized gains or losses to interest expense.

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 upon 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 are charged to expense as incurred.

Estimated useful lives are as follows:

| | |
|----------------------------|----------------|
| Buildings and Improvements | 20 to 40 years |
| Vehicles | 5 to 8 years |
| Furniture and Equipment | 5 to 15 years |

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 \$224,571 as of June 30, 2014.

Nonprofit tax status

The Organization is a *not-for-profit* Section 501(c) (3) organization of 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 2009.

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), subject to examination by the IRS, generally for three years after it is filed.

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, payments had ceased, therefore as of June 30, 2014, there were no discretionary contributions recorded. Further information can be obtained from the Organization's 403(b) audited financial statements.

Donated services and goods

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.

Use of estimates

The presentation of financial statements in conformity with U.S. generally accepted accounting principles 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.

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 program 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 supplemental statements of functional expenses. Depreciation applicable to assets which are used by multiple programs, primarily buildings, is charged to the benefiting program based upon an analysis of square footage. The same calculation is used to allocate other building costs including insurance. These costs are reported as space costs on the supplemental 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, 2013 received provisional approval and is effective until amended. The rate is 12.3%.

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 year ended June 30, 2014 was \$11,778.

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, 2014, the balances on interest and non-interest bearing accounts were insured by the FDIC up to \$250,000. At June 30, 2014, there was approximately \$487,000 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, 2014 was \$6,219. The Organization was not in compliance with this requirement however, in May 2013, the client began making the required monthly deposits of \$437. This amount is included in restricted cash on the Statement 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 \$186,516 and is equal to the interest payments on the bond for a 12 month period. The balance as of June 30, 2014 was \$187,107, and the Organization was in compliance with this requirement. This amount is included in restricted cash on the Statement 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 withdrawal at June 30, 2014 was \$403,598. These amounts are included in other liabilities on the Statement of Financial Position. The total restricted cash within this account at June 30, 2014 was \$398,354, and is included in the restricted cash balance on the Statement of Financial Position.

During fiscal year 2013, the Court Appointed Special Trustee requested and received \$225,000 from private donors. These funds were restricted to use by the Special Trustee under his individual authority. As of June 30, 2014, the remaining balance of these funds is \$112,985. This amount is included in restricted cash on the Statement of Financial Position.

NOTE 3. INVENTORY

In 2014, inventory included weatherization materials which have 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.

NOTE 4. PROPERTY

Property consists of the following at June 30, 2014:

| | Capitalized <u>Cost</u> | Accumulated <u>Depreciation</u> | Net <u>Book Value</u> |
|-----------|------------------------------------|--|----------------------------------|
| Building | \$7,972,540 | \$ 2,448,604 | \$ 5,523,936 |
| Equipment | 2,214,981 | 1,570,372 | 3,785,353 |
| Land | <u>595,467</u> | <u>-</u> | <u>595,467</u> |
| | <u>\$10,782,988</u> | <u>\$ 4,018,976</u> | <u>\$ 6,764,012</u> |

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

Depreciation expense for the year ended June 30, 2014 was \$378,065.

The Organization also had building refinancing costs of \$17,730. Amortization expense for the year ended June 30, 2014 was \$1,478.

NOTE 5. ACCRUED EARNED TIME

Employees of the Organization are eligible to accrue vacation for a maximum of 240 hours. At June 30, 2014, the Organization had accrued a liability for future annual leave time that its employees had earned and vested in the amount of \$277,779.

NOTE 6. LONG TERM DEBT

The long term debt of the Organization as of June 30, 2014 consisted of the following:

| | |
|--|-----------|
| Note payable requiring 360 monthly installments of \$484 including interest at 5% per annum. Secured by general business assets. Final installment due March 2024. | \$ 44,319 |
| Note payable requiring 360 monthly installments of \$1,746 including interest at 4.5% per annum. Secured by general business assets. Final installment due June 2024. | 144,785 |
| Note payable requiring 360 monthly installments of \$1,664 including interest at 5% per annum. Secured by general business assets. Final installment due January 2027. | 185,470 |
| Note payable requiring 360 monthly installments of \$292 including interest at 4.75% per annum. Secured by general business assets. Final installment due April 2030. | 38,753 |
| Note payable requiring 360 monthly installments of \$74 including interest at 4.75% per annum. Secured by general business assets. Final installment due June 2029. | 9,507 |
| Note payable 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. | 8,340 |
| Note payable requiring 120 monthly installments of \$3,799 including interest at 6.75% per annum. Secured by first mortgages on two commercial properties. Final installment due April 2021. | 459,945 |

Note payable to a related party, interest accrues 6% per annum, no monthly installments, full principal amount plus interest is due August 2012, informally extended. 26,170

Note payable to a non-profit organization (related party), interest accrues 6% per annum, no monthly installments, full principal plus interest due during the Organization's fiscal year end 2013, informally extended. 149,866

Bond payable requiring monthly installments of \$15,260 including interest monthly adjusted by a swap agreement 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 is 1.10) or 3.00% (when the Organization's debt service coverage ratio is 1.20). Secured by first commercial real estate mortgage on various properties and assignment of rents at various properties. Final installment due August 2040. 3,016,868

Note payable requiring 240 monthly installments of \$4,518 including interest at 4.16% per annum. Secured by second mortgage on commercial property. Final installment due December 2032. 485,182

Less current portion due within one year 4,569,205 (315,312)

Total long term debt \$ 4,253,893

The scheduled maturities of long term debt as of June 30, 2014 were as follows:

| <u>Years ending June 30</u> | <u>Amount</u> |
|---------------------------------|---------------------|
| 2015 | \$ 315,312 |
| 2016 | 142,626 |
| 2017 | 146,154 |
| 2018 | 545,938 |
| 2019 | 134,263 |
| Thereafter | <u>3,284,912</u> |
| | <u>\$ 4,569,205</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, 2014 was \$6,219.

As described at **Note 2**, the Organization is required to maintain a reserve account with a bank related to the bond payable listed above. Additionally, the Organization is required to maintain a debt coverage ratio of 1:1.10 as stipulated in the loan agreement.

NOTE 7. DEMAND NOTE PAYABLE

The Organization has available a \$45,000 unsecured line of credit with Northway Bank, at June 30, 2014. Borrowings under the line bear interest at 6.50% per annum, and totaled \$33,611 at June 30, 2014, respectively. The line of credit is unsecured.

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 4.25% per annum, and totaled \$400,000 at June 30, 2014. The line is subject to renewal each January.

The Organization has available a \$25,000 line of credit with Bank of New Hampshire which is secured with all business assets of the Northern Forest Heritage Park. Borrowings under the line bear interest at 4.25% per annum, and totaled \$16,601 at June 30, 2014.

The Organization was issued a revolving line of credit in 2014 with the New Hampshire Department of Administration Services. On June 30, 2014, the outstanding debt totaled \$50,839, which included accrued interest of \$839.

NOTE 8. LEASES

Capital Leases

The Organization leased equipment from Leaf Financial Corporation under the terms of a capital lease. The economic substance of the lease was that the Organization was financing the acquisition of the assets through the lease, and accordingly, it was recorded in the Organization's assets and liabilities. In 2014, the remaining balance was paid off and the balance was subsequently reduced to zero.

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 year ended June 30, 2014, the annual rent expense for leased facilities was \$188,455.

Minimum future rental payments under non-cancelable operating leases having initial terms in excess of one year as of June 30, 2014, are as follows:

| <u>Years ending June 30</u> | <u>Amount</u> |
|---------------------------------|-------------------|
| 2015 | \$ 171,566 |
| 2016 | 93,116 |
| 2017 | 81,757 |
| 2018 | 83,531 |
| 2019 | 70,936 |
| Thereafter | <u>282,000</u> |
| | <u>\$ 782,906</u> |

Rent expense for the year ended June 30, 2014 totaled \$714,004.

NOTE 9. IN-KIND CONTRIBUTIONS

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.

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 10. CONCENTRATION OF RISK

The Organization receives a large majority of its support from federal and state governments. For the year ended June 30, 2014 approximately \$14,018,226 (73%) 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 an effect on the Organization's programs and activities.

NOTE 11. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following specific program services as of June 30, 2014:

| | |
|--|-------------------|
| NH Charitable Foundation Grant, Mt. Jasper | \$ 32,653 |
| Donations to Special Trustees | 50,000 |
| Champagne Family Rescue | 616 |
| Berlin Area Renewable Energy Initiative | 19,838 |
| Transitions in Caregiving Plus | 3,235 |
| 10 Bricks Shelter Funds | 107,221 |
| Fuel Assistance Emergency Fund | 8,689 |
| Donations to Mahoosuc Trail | 1,842 |
| Carroll County Transit Program | 7,954 |
| Community Contact | 3,543 |
| Donations to Maple Fund | 1,825 |
| Private Funding for Fuel Assistance Program | 149,178 |
| Pellet Stove Program | 25,000 |
| Private Funding for Head Start | 26,028 |
| Loan Programs | 153 |
| Private Funding for Alcohol and Other Drug Program | 50,000 |
| Funding for Tyler Blain House | 12,595 |
| North Country Transit Other | 22,041 |
| Restricted Buildings | <u>140,802</u> |
| Total temporarily restricted net assets | <u>\$ 663,213</u> |

NOTE 12. 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.

Other Liabilities

During fiscal year 2012, the Organization withdrew \$375,000 from an account entrusted to the Organization as part of the Guardianship Program (see **Note 2**). This unauthorized withdrawal was reported to the New Hampshire Assistant Attorney General of the Charitable Trust Division and an agreement was reached to replenish the account. The Organization returned \$191,000 during the fiscal year ended June 30, 2013 and \$184,000 during the fiscal year ended June 30, 2014 to the Guardianship Services Program account.

In addition to the requirement to return the funds, the Organization was assessed a fee of \$5,244 related to the unauthorized use of these funds. This amount was still outstanding at June 30, 2014 as no official notice or request for payment had been received by the Organization.

NOTE 13. RELATED PARTY TRANSACTIONS

As disclosed in **Note 6**, the Organization has a loan payable to the wife of the former Chief Executive Officer. 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 note payables to related parties for the year ended June 30, 2014 was \$176,036.

NOTE 14. PRIOR PERIOD ADJUSTMENTS

The beginning net assets for 2014 have been restated to correctly classify unrestricted and temporarily restricted net assets. The prior auditors had modified their audit opinion for the year ended June 30, 2013 with regards to these balances stating that the Organization had previously not classified these net asset balances appropriately. They also stated that the effects on the financial statements were not reasonably determinable. During the year ended June 30, 2014, the Organization reviewed their entire unrestricted and temporarily restricted net asset balances and corrected this issue. The effect of the restatement was to increase unrestricted net assets and decrease temporarily restricted net assets for 2013 by \$402,386.

There was also another adjustment, totaling a net amount of \$76,316, related to refundable advances not recorded at June 30, 2013.

NOTE 15. 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 January 19, 2015, 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, 2014

| Federal Grantor/Pass Through Grantor/Program Title | Pass-through Entity Identifying Number | Federal CFDA Number | Federal Expenditures |
|--|---|---------------------------|-------------------------|
| U.S. Department of Health and Human Services | | | |
| <i>Direct</i> | | | |
| Head Start | 01CH1041/47 | 93.600 | \$ 1,174,745 |
| Head Start | 01CH1041/48 | 93.600 | 854,328 |
| <i>Passed through New Hampshire Office of Energy and Planning</i> | | | |
| Low-Income Home Energy Assistance (Admin.) | 1025875 | 93.568 | 86,709 |
| Low-Income Home Energy Assistance (Assurance 16) | 1025875 | 93.568 | 31,324 |
| Low-Income Home Energy Assistance (Admin.) | 1033340 | 93.568 | 384,079 |
| Low-Income Home Energy Assistance (Program) | 1033340 | 93.568 | 5,322,937 |
| Low-Income Home Energy Assistance (Assurance 16) | 1033340 | 93.568 | 103,369 |
| Low-Income Home Energy Assistance (HRRP) | 1025855 | 93.568 | 17,353 |
| Low-Income Home Energy Assistance (HRRP) | 1033553 | 93.568 | 72,444 |
| Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (SEAS) | 14AANHT3SP | 93.044 | 10,780 |
| <i>Passed through New Hampshire Health and Human Services</i> | | | |
| Community Services Block Grant | 1026069 | 93.569 | 112,288 |
| Community Services Block Grant | 102500731 | 93.569 | 486,633 |
| Temporary Assistance for Needy Families (NHEP Workplace Success) | | 93.558 | 332,099 |
| Temporary Assistance for Needy Families (JARC) | | 93.558 | 24,300 |
| Preventative Health and Health Services Block Grant (Oral Health Program) | 90072003 | 93.991 | 10,617 |
| Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services (Sr Oral Health) | 102-500731 | 93.043 | 210 |
| Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (Adult Medical) | 1016495 | 93.044 | 2,449 |
| Special Programs for the Aging - Title III, Part C - Nutrition Services (HD Meals) | 1016499 | 93.045 | 157,945 |
| National Family Caregiver Support, Title III, Part E | 1008784 | 93.052 | 8,591 |
| National Family Caregiver Support, Title III, Part E | 14AANHT3FC | 93.052 | 10,738 |
| Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (Sr Wheels) | 1016495 | 93.044 | 50,593 |
| Medical Assistance Program (Assessment & Counseling #1) | 1008784 | 93.778 | 20,909 |
| Medical Assistance Program (Options Counseling and I&R #7) | | 93.778 | 33,902 |
| Medical Assistance Program (Transportation) | | 93.778 | 48,032 |
| Nutrition Services Incentive Program (NSIP) | | 93.053 | 71,604 |
| Social Services Block Grant (Title XX I&R) | G-1301NHSOSR | 93.667 | 5,199 |
| Social Services Block Grant (Title XX I&R) | 1008784 | 93.667 | 2,063 |
| Social Services Block Grant (Title XX Adult Daycare) | 1016503 | 93.667 | 2,134 |
| Social Services Block Grant (Title XX HD Meals APS) | 1016496 | 93.667 | 2,857 |
| Social Services Block Grant (Title XX HD Meals) | 1016495 | 93.667 | 59,754 |
| Special Programs for the Aging - Title III, Part C - Nutrition Services (Congregate Meals) | 1016501 | 93.045 | 66,556 |
| Affordable Care Act - Aging and Disability Resource Center (ADRC Optional) | 90RO0028 | 93.517 | 14,544 |
| Centers for Medicare and Medicaid Services (SHIP) | 1008784 | 93.779 | 7,325 |
| Centers for Medicare and Medicaid Services (SHIP) | 1NOCMS020220 | 93.779 | 4,197 |
| Special Programs for the Aging - Title IV and Title II - Discretionary Projects (SMPP) | 1008784 | 93.048 | 3,084 |
| Special Programs for the Aging - Title IV and Title II - Discretionary Projects (SMPP) | 90MP0176 | 93.048 | 7,354 |
| Administration for Community Living - Medicare Enrollment Assistance Program (MIPPA) | | 93.071 | 2,818 |
| Centers for Medicare and Medicaid Services (Marketplace Assister Services) | | 93.525 | 24,957 |
| <i>Passed Through New Hampshire Coalition against Domestic and Sexual Violence</i> | | | |
| Family Violence Prevention and Services/Battered Women's Shelters - Grants to States and Indian Tribes (SPIRDV) | | 93.671 | 26,638 |
| Family Violence Prevention and Services/Battered Women's Shelters - Grants to States and Indian Tribes (DVS) | | 93.671 | 22,884 |
| <i>Passed through New Hampshire Division of Public Health Services</i> | | | |
| Block Grants for Prevention and Treatment of Substance Abuse | | 93.959 | 260,450 |
| <i>Passed through New Hampshire Division of Child Support Services</i> | | | |
| Projects for Assistance in Transition from Homelessness (PATH) | | 93.150 | 79,829 |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: | | | 10,021,622 |
| U.S. Department of Energy | | | |
| <i>Passed through Governor's Office of Energy and Community Services</i> | | | |
| Weatherization Assistance for Low-Income Persons | 1033409 | 81.042 | 209,433 |
| <i>Passed through NH Community Development Finance Authority</i> | | | |
| Energy Efficiency and Conservation Block Grant Program (Better Buildings) | | 81.128 | 72,291 |
| TOTAL U.S. DEPARTMENT OF ENERGY: | | | 281,724 |
| U.S. Corporation for National and Community Service | | | |
| <i>Direct</i> | | | |
| Retired and Senior Volunteer Program | 13SRANH001 | 94.002 | 72,754 |
| TOTAL U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE: | | | 72,754 |

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2014

| Federal Grantor/Pass Through Grantor/Program Title | Pass-through Entity Identifying Number | Federal CFDA Number | Federal Expenditures |
|--|---|---------------------------|-------------------------|
| <u>U.S. Department of Agriculture</u> | | | |
| <i>Direct</i> | | | |
| Supplemental Nutrition Assistance Program (food stamps) | | 10.551 | 6,520 |
| Rural Housing Preservation Grants | | 10.433 | 4,392 |
| <i>Passed Through New Hampshire Department of Education</i> | | | |
| Child and Adult Care Food Program | | 10.558 | <u>105,782</u> |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE: | | | <u>116,694</u> |
| <u>U.S. Department of Homeland Security</u> | | | |
| <i>Direct</i> | | | |
| Emergency Management Performance Grants (FEMA) | 128735 | 97.042 | <u>21,889</u> |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY: | | | <u>21,889</u> |
| <u>U.S. Department of Justice</u> | | | |
| <i>Passed through New Hampshire Coalition Against Domestic and Sexual Violence</i> | | | |
| Crime Victim Assistance (VOCA) | | 16.575 | 66,702 |
| Sexual Assault Services Formula Program (SASP) | 2012-KF-AX-0021 | 16.017 | <u>7,878</u> |
| TOTAL U.S. DEPARTMENT OF JUSTICE: | | | <u>74,580</u> |
| <u>U.S. Department of Transportation</u> | | | |
| <i>Passed through New Hampshire Department of Transportation</i> | | | |
| Formula Grants for Rural Areas (Section 5311) | NH-18-X044 | 20.509 | 293,798 |
| Job Access and Reverse Commute Program (FTA- Section 5316) | | 20.516 | 37,386 |
| Enhanced Mobility of Seniors and Individuals with Disabilities (5310 POS, NCC) | NH-65-X002 | 20.513 | 47,225 |
| Enhanced Mobility of Seniors and individuals with Disabilities (5310 POS, MWVEC) | | 20.513 | <u>29,258</u> |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION: | | | <u>407,666</u> |
| <u>U.S. Department of Housing and Urban Development</u> | | | |
| <i>Passed through New Hampshire Office of Family Services</i> | | | |
| Emergency Solutions Grant Program | | 14.231 | 32,512 |
| Supportive Housing Program (HOIP) | | 14.235 | 130,188 |
| <i>Passed through New Hampshire Health and Human Services then Southwestern Community Services</i> | | | |
| Emergency Solutions Grant Program (Rapid Re-Housing and Prevention) | | 14.231 | <u>40,126</u> |
| TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT: | | | <u>202,826</u> |
| <u>U.S. Department of Labor</u> | | | |
| <i>Passed through New Hampshire Department of Labor</i> | | | |
| WIA Adult Program | 2009-005 | 17.258 | 64,919 |
| WIA Dislocated Worker Formula Grants | 2009-005 | 17.278 | <u>77,328</u> |
| TOTAL U.S. DEPARTMENT OF LABOR: | | | <u>142,247</u> |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | <u>\$ 11,342,002</u> |

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, 2014. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of Tri-County Community Action Program, Inc., it is

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, 2014, 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 January 19, 2015.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies: FS-2014-001, FS-2014-002, and FS-2014-003.

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 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.

*Leon McDannell : Roberts
Professional Association*

North Conway, New Hampshire
January 19, 2015

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

CERTIFIED PUBLIC ACCOUNTANTS
WOLFEBORO • NORTH CONWAY
DOVER • CONCORD
STRATHAM

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 Circular A-133 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, 2014. 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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, 2014.

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 OMB Circular A-133, 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Leane, McDonnell : Roberts
Professional Association*

North Conway, New Hampshire
January 19, 2015

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014

1. The auditors' report expresses an unmodified opinion on the financial statements of Tri-County Community Action Program, Inc.
2. Three 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* and are included in the Findings – Financial Statement Audit below.
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 OMB Circular A-133*.
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. There were no audit findings which the auditor would be required to report under section 510(a) of OMB Circular A-133.
7. The programs tested as major programs included:
 - Low Income Home Energy Assistance – CFDA #93.568
 - Aging Cluster:
 - Special Programs for the Aging – Title III, Part B – CFDA #93.044
 - Special Programs for the Aging – Title III, Part C – CFDA #93.045
 - Nutrition Services Incentive Program – CFDA #93.053
 - Community Services Bock Grant – CFDA #93.569
 - Head Start – CFDA #93.600
 - Temporary Assistance for Needy Families – CFDA #93.558
8. The threshold for distinguishing Type A and B programs was \$340,260.
9. Tri-County Community Action Program, Inc. was determined not to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

FS-2014-001

Condition: The Organization records their monthly receivables based on the invoicing done by the Program Directors. The non-contract billings are recorded as miscellaneous receivables for the year-end balance. Management reviews subsequent cash receipts to capture any payments that may have been overlooked by a Program Director when completing their reports for year end.

Criteria: A system needs to be developed to ensure that all financial information, including the receivable balances and estimates for allowance for doubtful accounts, is captured and reported in the financial statements.

Cause: Procedures have not been fully designed and implemented over the accounts receivable in order to safeguard the assets.

Effect: Although we did not encounter receivables that were not properly recorded, there is the risk that the miscellaneous receivables balance would be misstated.

Recommendation: The Organization should design and implement policies and procedures for the recording, reporting and collection of all receivables.

Management Response: Management agrees with this finding. Due to the structure of the Organization, billing needs to be initiated by the program departments after reviewing their monthly results from their records and the Organization's accounting system. The Finance Department reviews the revenue and expense reports to review for flags (such as budget variances) that indicate possible unbilled items due to an unexpected revenue and expense imbalance. Monthly inquiries are made of Department Directors to ask about potential unbilled items. Written procedures will be created for Directors and/or their designees to follow to help prevent missed billings, receivable adjustments, and/or the accrual of as yet unbilled but earned receivables.

FS-2014-002

Condition: The Organization failed to comply with the requirements to report net assets as unrestricted, temporarily restricted, and permanently restricted.

Criteria: The Organization needs to have a process in place to identify restrictions on grants and donations, as well as monies received from Federal funds.

Cause: The predecessor auditor provided guidance to management on how to record the net assets.

Effect: The Organization required assistance and guidance on how to calculate the amount of Federal funds included in temporarily restricted net assets, resulting in a prior period adjustment.

Recommendation: The Organization needs to develop a policy to properly record the donations and grants to the appropriate net asset classification.

Management Response: Management agrees with this finding. The predecessor auditor and former fiscal management had discussions related to the treatment of the net asset section. The Organization decided to seek and utilize the guidance of the predecessor auditor. Before this finding current management was reviewing and questioning the prior recommended net asset classifications. After review of documentation and consulting with the current auditors, the current management concurs that net assets need to be classified differently and that specific written instructions are required to insure proper classification in the future. Subsequent to June 30, 2014, management analyzed the net asset balances and posted adjustments to properly classify net assets by restriction at June 30 2014.

FS-2014-003

Condition: The Organization failed to design and implement procedures to control and monitor the use of a certain bank account and the proper recording of another account.

Criteria: Controls over the bank accounts must be designed and implemented to prevent, or detect and correct, errors including misappropriations.

Cause: A lack of internal control procedures over the Organization's bank accounts, noted above, and the reconciliation of those accounts.

Effect: One bank account was not properly recorded in the Organization's general ledger, resulting in an adjustment to the trial balance. Another bank account was reported on a cash basis, rather than an accrual basis, and had to be adjusted accordingly.

Recommendation: Management should further improve controls over the bank accounts in order to ensure that they are being reported properly.

Management Response: Management agrees with this finding. Although immaterial to the financial statements in this instance, Management agrees that all bank accounts need to be recorded and reconciled properly due to the responsibility related to the custody of these cash assets. The Organization has corrected the issue related to both referenced accounts above and is performing further research to ensure no other such accounts have been omitted.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

FOR THE YEAR ENDED JUNE 30, 2013

Financial Statement Audit

FS-2013-01

Condition: Although some improvements have been made since the prior year audit, the financial reporting system continues to be inadequate in its ability to identify, capture, and record information. Procedures to prevent, or detect and correct material misstatements in the financial statements are not effective. Customary accounting procedures were not fully implemented and those procedures which did exist were not consistently done in a timely manner.

Audit fieldwork was scheduled to begin on September 30, 2013, three months after the fiscal year end. Although we held a pre-audit conference on June 13, 2013 and provided the Chief Financial Officer with specific requests for information, we did not receive an adjusted trial balance until September 26, 2013 which, when received, was labeled as "Draft".

When we arrived to perform audit procedures, the client was in still in the process of reconciling revenues and total expenditures to a worksheet used to prepare the draft Schedule of Expenditures of Federal Awards (SEFA). This process was required, because as noted in the prior year audit deficiencies letter, there were many inaccuracies in the posting of revenue throughout the year. Many adjustments were required before the financial reporting system accurately reported the total revenues by program. Therefore a final SEFA could not be prepared until January 2014. This also made it difficult for program managers to manage their programs since the revenue as reported to them during the year was incorrectly allocated by source.

The financial reporting system was closed on a monthly basis without ensuring all accounts payable invoices relating to the period were posted. Entries for internal expenses such as depreciation and occupancy costs were missing from several month end reports. These errors not only caused an issue for program managers during the fiscal year because financial information used to support reimbursement requests frequently changed when these adjustments were finally calculated and posted, but also caused determining final expenditures by program extremely difficult.

Additionally, although reconciliations of most balance sheet accounts had been prepared at year end, there had been little to no effort made to reconcile the annual amounts for payroll, depreciation, or occupancy costs to the trial balance. Our audit procedures found issues with the depreciation and occupancy costs as reported on the trial balance which were later corrected through adjusting entries.

It was also noted that on the Aging Cluster quarterly program service reports, that the amounts reported as expenditures of the program were incorrect because the departments are not receiving timely financial reports with correct financial information.

Recommendation: The Organization should continue its efforts to further enhance and refine the financial reporting system so that information can be obtained in a timely manner.

Prior Year Management Response: Management agrees with this finding.

The Organization did have difficulty with completing the preparation for the audit and closing out the year. The prior year audit was not finished until March 31st, and it appears that the new Chief Financial Officer and Senior Accountant, who started in May 2013 and June 2013 respectively, spent their time acclimating themselves as best they could.

The Organization was struggling to keep its doors open and much activity and effort was being placed on survival activities like cash management. Management expects that closing out the fiscal year and audit preparation will be much quicker in FY14 as the Organization's financial stability has improved significantly and less staff time and energy is diverted to survival efforts.

Management agrees with the finding that not all accounts payable expenses were being properly recorded by the end of the posting period. Because the Organization was so strapped for cash, it would close the monthly quickly, usually around the 5th of the month, so that it could send out billings. Some accounts payable invoicing was not being recorded in the monthly posting period, usually due to a lag in receiving invoices from vendors. The Organization would capture these payables in the next month.

Management sees this as a problematic process that frankly will probably continue until there is an adequate cash reserve. The Organization is currently working on improving cash reserves by selling off surplus real estate. The Lancaster property has already sold, an offer has been made on the Ashland property (contingent upon a vote at Town Meeting), and a proposal is being negotiated for the Northern Forest Heritage Park property. The School Street property in Berlin is actively on the market. As each property closes, a portion of the proceeds will move into a cash reserve account, so the Organization will be able to remedy this problem over time.

Starting late in fiscal 2013, and continuing to the present time, on the advice of a consultant, the Organization changed its methodology of posting depreciation, posting to the departments where the item is used, rather than to the whole agency. The posting is now done monthly, rather than annually, as previously done.

Current Status: We have found significant improvement over the Organization's ability to identify and record information, as well as the procedures to prevent, or detect and correct material misstatements. We have identified one item (FS-2014-002) that we would consider to be a significant deficiency that needs adjustment in order to produce financial statements.

FS-2013-02

Condition: Procedures for the recording of receivables are poorly designed and inadequate to ensure reporting in accordance with generally accepted accounting principles

In fiscal year 2013, the Organization began utilizing the accounts receivable module of the financial reporting system. This system was used for a portion of the year and was not used for all types of receivables. Programs with significant client activity such as the Dental Center, Restorative Justice, Alcohol and Other Drugs and Transportation track their receivables using a variety of systems which range from patient billing systems to excel worksheets. Because the fiscal department does not track receivables for these program areas, the finance department has no way to ensure that all receivables have been recorded, an allowance has been established for doubtful accounts, or that collection efforts are made to ensure payment is received.

Recommendation: The Organization should design and implement policies and procedures for the recording, reporting and collection of all receivables.

Prior Year Management Response: Management agrees with this finding.

In April, 2013 the Organization initiated the use of the "accounts receivable" module for contract receivables. Later that year, the Organization also began the process of recording receivables for non-contract billings, such as for Alcohol & Other Drugs and Dental receivables. This is a new process for the Organization, but staff seems to be taking it very seriously. Staff in the finance department now have a method to remind program directors when non-contract receivable information is due. This has been a work in progress, but management believes the information is much more accurate now.

Receivables for the Alcohol & Other Drugs and Dental programs require more intensive attention. The Chief Financial Officer is working with the leadership of those two programs, both to collect what is collectable from old accounts, and to put procedures in place to better assure payments in the future. It is likely that there will always be some accounts from both of these programs that will remain uncollectable, due to the population the Organization serves: low-income, transient, jail-bound in some cases. But we need to follow best practices to ensure as much as possible is collected at the point of service, and to stay in touch with clients after they have left.

Current Status: The Organization records their monthly receivables based on invoicing done by the Program Directors. The non-contract billings are recorded as miscellaneous receivables for the year-end balance. Management reviews subsequent cash receipts to capture any payments that may have been overlooked by a Program Director when completing their reports for year end. If there was a delay in payment to the Organization, there is the risk that the miscellaneous receivables would be misstated. During our testing in the current year, we noted the Organization had properly captured the appropriate receivables balance (FS-2014-001).

FS-2013-03

Condition: Although the Organization states in its accounting policies that it complies with the requirements to report net assets as unrestricted, temporarily restricted, and permanently restricted, it appears that finance department personnel did not fully understand the requirements related to each classification.

This was evidenced by the Chief Financial Officer closing all temporarily restricted net asset accounts from fiscal year 2012 into one summary account, thereby losing the detail of which grant had remaining temporarily restricted funds to be expended.

It was further evidenced by the entries related to the sale of vehicles by the transportation program, the proceeds of which have to be used to reacquire new vehicles. This amount was recorded as sales revenue and not identified as temporarily restricted proceeds until questioned by the auditor.

Furthermore, the Organization lacks a process to identify the amount of temporarily restricted net assets at year end because they are unable to correctly adjust the financial reporting system to report the total expenditures by program, do not have a mechanism in place to calculate the restricted revenues in excess of expenditures once correctly adjusted, and do not appear to be working toward developing a methodology to correct this deficiency.

Recommendation: The Organization should develop a policy regarding the acceptance of donations and other grants. This should be completed in conjunction with consideration of a risk management policy. The Organization should create a standard form which should include an identification of any restrictions imposed by the donors on the award since many private donors fail to stipulate this in their own documentation. The finance department employees, as well as other program staff, should be educated on the proper classification of net assets. The accounting system or other mechanism should be utilized to track revenues which are unexpended at the fiscal year end. If the donation is restricted as to the allowable time frame for expenditure, then the donation should be returned to the donor. If there is no time restriction then they should record these assets as temporarily restricted in the financial statements. These funds should be made available in the subsequent year for continuation of the donated purpose.

Prior Year Management Response: Management agrees with this finding.

There is a policy regarding the acceptance of donations and other grants, but it appears to be outdated, and does not include a standard form which would document the donor's restrictions as to the use of funds. Management will work with the finance department to ensure that the policy is updated and such a form is created. Moreover, the finance department will be directed to create a simple, less cumbersome system to track expended and unexpended grant and donation revenues, and record them accurately in the financial statements.

Current Status: We noted that there were some items within temporarily restricted net assets that related to programs and should be transferred to unrestricted, resulting in a prior period adjustment (FS-2014-002).

FS-2013-04

Condition: Procedures to allocate shared occupancy costs to the benefitting programs were inadequate and failed to allocate the costs accurately. Furthermore, reconciliation procedures that would have identified the errors were not performed.

Recommendation: Procedures to identify, allocate and reconcile occupancy costs to the benefitting programs should be refined to ensure that all costs are captured, properly allocated and posted to the financial reporting system.

Prior Year Management Response: Management agrees with this finding.

FY 2013 was the first year that the Organization moved to capture occupancy costs and assign them to benefitting programs, rather than to the agency as a whole. Naturally, with so many properties, and so many programs, there have been some errors in implementing this process. But it does seem to capture true programs costs much better than the previous method. Management's position is that the agency needs to get this right, so there is a process for cost allocation that can be used in future years.

Management plans to review occupancy costs regularly, to ensure that they are captured. Finance department now reconciles occupancy costs quarterly for accuracy, and this practice will continue.

Current Status: During our testing, we noted that the costs were allocated properly and that reconciliation procedures were performed.

FS-2013-05

Condition: The listing of property and equipment as originally received from the Organization did not include \$661,615 of assets which were included in the total assets per the trial balance. Further inquiry revealed that the Chief Financial Officer had removed the assets from the listing because they were fully depreciated and planned to post a journal entry to remove the asset balance and related depreciation from the accounts. However, no procedures were performed to identify if the assets were still in existence and still being used by the Organization.

Recommendation: Design and implement a policy for property and equipment which includes the requirement to periodically take a physical inventory of assets currently in use and to update the fixed asset as needed for additions and disposals.

Prior Year Management Response: Management agrees with this finding.

In the new Accounting Policy and Procedure Manual, there is a process for property and equipment that allows the Organization to dispose of or write off fully depreciated assets.

During FY 2014, the Chief Operating Officer assigned an employee to list all property and equipment in existence, and there is a draft that needs to be reviewed, so there is a listing of all the Organization's assets in one place. This list will be reviewed at least annually in the future.

Current Status: The assets mentioned were added back to the schedule and the full listing was reviewed by management. Those assets that were no longer in existence, or in service, were removed from the listing and the accounts were reconciled to the trial balance.

FS-2013-06

Condition: The Organization failed to design and implement procedures to control and monitor the use of the organizations bank accounts.

A test of the controls over the bank reconciliation process identified missing reconciliations for July 2013 for nine bank accounts used for the senior meal site locations, senior wheels program and the Head Start policy council. These bank accounts are reconciled at the individual site/program locations and a copy of the reconciliation is to be sent to the fiscal department for review. The July reconciliations had not been received by the fiscal department as of September 30, 2013, the first date of audit fieldwork. Although the reconciliation had been identified as missing by the Accounting Manager, the Chief Financial Officer had not requested or obtained the missing items. The balances in the account were immaterial however; failure to monitor and enforce controls may create opportunities for fraud or errors to go undetected.

Confirmations of account balances with banking institutions revealed two accounts with the Woodsville Guaranty Savings Bank which were not listed in the financial reporting system and appeared to have been overlooked. The accounts balances were immaterial however, the accounts should be closed if no longer being used. Bank accounts which are not monitored and reconciled may create opportunities for fraudulent activity.

Examination of the operating bank account reconciliation revealed an unusual adjustment related to the line of credit. The operating account is tied to a line of credit which is automatically drawn upon when checks presented for payment exceed the available bank balance. At fiscal year end, the organization had \$96,818 in outstanding checks against a bank balance of \$5,832. The checks had not been presented for payment and therefore the line of credit had not been accessed to cover the overdraft, however, the Organization recorded a reconciliation adjustment to increase cash by the amount of available credit on the line of credit. As a result, the bank balance and the line of credit balance were overstated by the available credit line of \$122,648.

Recommendation: Because of the liquid nature of cash, preventative controls should be the first area of focus because controls often identify the error too late to prevent the loss of resources. Management should further refine controls over the bank accounts to strengthen the internal control system.

Prior Year Management Response: Management agrees with this finding.

The need for better controls of cash and bank accounts is a priority for the Organization's management. In FY 2014, the Organization closed several smaller, problematic accounts, where getting programs managers to reconcile was a challenge.

The finance department will now reconcile all bank accounts monthly, before the month is closed. The Organization management commits to ensuring that unusual practice, such as writing checks that exceed the available cash, will not take place.

Current Status: There were bank reconciliations prepared monthly for all bank accounts and amounts agreed to the trial balance; however, we did note that the Head Start Policy Council bank account was not properly recorded on the trial balance of the Organization and the Guardianship account was being reported on a cash basis, rather than accrual basis, creating two adjusting entries (FS-2014-003).

FS-2013-07

Condition: Although the client is preparing a worksheet to reconcile the payroll reports from the payroll module of the accounting system to the quarterly 941 reports, the reconciliation process did not include a reconciliation to the totals per the general ledger accounts. Reconciling to the general ledger is an important control which helps to identify miss-postings which may otherwise go unnoticed due to the large dollar amount and transaction volume processed through the payroll general ledger accounts. This control is especially important at the Organization because the accounting system includes an additional step of posting to a summary account and then allocating the costs to the individual program general ledger accounts. Assuming that the amount posted to the summary account equals the amount posted to the individual program general ledger accounts without verification could create an opportunity for errors or fraud to be undetected.

Recommendation: Management should implement procedures to include a quarterly reconciliation of the payroll information to the general ledger accounts.

Prior Year Management Response: Management agrees with this finding.

The Organization now has a process for reconciliation of payroll at every payroll period. This reconciliation is conducted by the Organization's senior accountant, and his work is overseen by the Chief Financial Officer. Payroll is now being reconciled down to the individual program general account level through the year-to-date time sheet charges, by the activity report in our accounting system.

Current Status: During our testing, we noted that the payroll accounts were properly reconciled to the 941 returns with no exceptions.

FS-2013-08

Condition: A general journal entry was posted to record the liability for credit card transactions which were included on a statement which spanned the fiscal year end. The entry correctly recorded the liability, however the expenses were posted to a summary account which was included in miscellaneous expenses rather than posting each expense to the appropriate expense account. As a result, although the liability is correctly recorded, the expense is not reported by natural classification or by function. Additionally, the expense will not be included in expenses which were eligible for grant reimbursement.

Recommendation: Procedures should be implemented to ensure that all expenses are posted to the correct general ledger account including those posted through general journal entries.

Prior Year Management Response: Management agrees with this finding.

During FY 2014, the Organization created a new credit card policy designed to provide better internal controls, and direct expenses to the programs where they belong. Beginning in FY 2014, the Finance department is recording all outstanding payables down to the grant award level. This should ensure more accurate accounting of expenses, and also allow the Organization to capture all allowable federal and state reimbursements.

Current Status: During our testing, we noted that the credit card transactions were appropriately recorded to the proper expense accounts and by function.

FS-2013-09

Condition: Procedures over the control of the weatherization/better buildings materials inventory are inadequate.

The Organization purchases inventory in bulk for use by all of the weatherization programs. The materials used by the Better Buildings program are recorded on a worksheet and an entry should be posted at year end to transfer the expense related to the program from a general expense account to a Better Buildings program specific account. The Organization failed to post this entry which caused the Better Building program costs to be understated by approximately \$39,300.

Additionally, the finance department makes one entry at the end of the fiscal year to adjust the balance in the inventory account to agree to the value calculated from a physical count. However, no procedure exists to track and record the value of the items removed from inventory to ensure that all inventory has been accounted for and used for the weatherization programs.

Recommendation: The Organization should develop a system which would allow the tracking of items removed from inventory so that the expense can be properly recorded. In this manner, the ending inventory should require minimal adjustment at year end, costs can be properly allocated by program, and any errors or misappropriations can be detected.

Prior Year Management Response: Management agrees with this finding.

Prior to FY 2014 there does not seem to have been an adequate system for internal control of the Weatherization materials inventory. Since that time, there has been a change in leadership in the program, and new procedures for tracking inventory.

Currently, as items are removed from inventory and used to weatherize homes, the Weatherization Director tracks each job's actual use of materials, as well as labor and other expenses. The process of tracking expenses and revenues is overseen by the EHCCO Division Director and reported regularly to the Finance department. The CFO reviews these inventory uses, revenues and expenses, and makes value adjustments in the balance sheet quarterly. The Organization now conducts a physical count of materials each quarter, and captures these in journal entries. Finance department has also created a written policy and procedure regarding procurement and inventory management.

Current Status: During our testing we found that updated controls were in place over the inventory and that the inventory was being reconciled. The Organization has improved their internal controls over the last fiscal year and is still in the process of making updates to improve their procedures. We noted during our testing of internal controls that there were missing signatures of approval and signs-offs on routing sheets; however, these appear to be isolated incidents.

FS-2013-10

Condition: Management failed to design and implement a procedure to ensure that the drawdown of federal funds was only for immediate needs and that reimbursement was requested only after the costs had been incurred.

Advanced funding of \$533,667 for program costs for the fuel assistance program funded through federal CFDA 93.568 was received on 10/31/12. Expenditures for the grant period had not been incurred however the funds were spent on organizational operating expenses.

Recommendation: The Organization should continue in its efforts to design and implement procedures to ensure that funds advanced by an awarding agency are expended as closely as possible to receipt of the advance.

Prior Year Management Response: Management agrees with this finding.

This particular finding is vital for the Organization's future program integrity. The Organization MUST comply with cash management requirements regarding the drawdown of an awarding agency's funds. Management believes that the spirit of the Auditor's recommendation has been followed in FY 2014. For example, the Organization began a procedure of drawdowns with Head Start and RSVP that guaranteed that funds were not requested until payroll and accounts payable were completed and only represented costs to date. Other major federal accounts such as CSBG were drawn only on a 1/12th basis, and FAP monies were segregated into a separate restricted account which prohibited movement of funds without dual signatories from Senior Management.

However, Management commits to taking the additional step of creating a policy and procedure that contains language specifically referencing how monies advanced by an awarding agency are to be treated.

Current Status: Corrected.

Single Audit

SA-2013-01

Condition: Our audit of the controls over the Better Buildings Program revealed that the Organization failed to comply with Davis-Bacon Act wage requirements.

The current year issue was identified and reported by NH Community Development Finance Authority during a monitoring visit in July 2013 and related to the June 2013 payroll. Additionally, we identified issues with the May 2013. Both of these errors were after the fiscal 2012 deficiency letter was issued which identified a similar finding related to the Weatherization Program.

Additionally per the Better Buildings grant document, certified payrolls were to be sent to the NH Office of Energy and Planning within 7 days of payroll processing. The Organization did not comply with this requirement.

Recommendation: The Organization should design and implement a system to comply with Davis Bacon Wage requirements.

Prior Year Management Response: Management commits to complying with Davis-Bacon Act wage requirements.

As of FY 2014, the Better Buildings program no longer exists. In future, when the Organization takes on projects that are subject to Davis-Bacon, Management will ensure that all requirements under the Act will be met. The Organization will seek the guidance of an employment attorney to ensure its practices are designed to be fully compliant.

Current Status: Corrected.

SA 2013-02

Condition: The listing of property and equipment did not include any information regarding the source of funds used to acquire or improve each asset. Some of the assets were purchased with federal funds in accordance with grant requirements. However, depreciation related to those assets would not be an allowable expenditure for grant reimbursement. The Organization did not have a procedure in place to identify assets purchased with federal funds and to ensure that the depreciation related to the assets was charged to the correct program for proper financial reporting, but not included in expenses submitted for reimbursement for grant compliance.

Recommendation: Procedures should be implemented which would include the identification of assets purchased with federal funds and a mechanism for tracking and posting the related depreciation expense.

Prior Year Management Response: Management agrees with this finding.

In FY 2014, the Finance department created a "Federal, un-reimbursable" code in its accounting software, to keep track of non-allowable depreciation expenses.

Starting with a reminder to Program Directors in March, 2014, Management will take the additional step of making sure Program Directors and Finance staff are all well-versed in the requirement to identify assets purchased with federal funds.

Current Status: Corrected.

SA 2013-03

Condition: Procedures have not been designed or implemented to allocate expenses to grants with periods which differ from the Organization's fiscal year.

The Head Start grant year includes the period of February 1 to January 31 of each year. Because the Organization did not post depreciation on a monthly basis until March of 2013, no depreciation was posted to the grant year which ended on January 31, 2013. However, 12 months of depreciation was posted to the grant year ending January 31, 2014 although only 5 months of depreciation was attributable to this time frame.

Similarly, in-kind occupancy costs were not allocated to the correct grant year. No in-kind occupancy costs were charged to the grant year which ended on January 31, 2013. Instead all in-kind occupancy costs were charged to the grant year ended January 31, 2014.

Recommendation: Posting expenses on a monthly basis will help to alleviate issues related to differing grant periods. However, careful review of financial information by an individual independent of the preparation will help to identify errors with calculations and application of allocation methods.

Prior Year Management Response: Management agrees with this finding.

It appears that when the Organization began posting expenses on a monthly basis, this was a step in the right direction. But it also appears that initially, a careful review of the information reported was not done.

Management appreciates the Auditor's suggestion that the Organization should not only post expenses on a monthly basis, but also provide a careful review by someone not involved in the preparation, as a check against errors. The current process is that the Senior Accountant prepares the journal entries for grant accounts monthly, and these entries are reviewed and approved by the Chief Financial Officer monthly.

Current Status: Corrected.

SA 2013-04

Condition: Controls over the accumulation of allowable costs and related reimbursement requests for the Better Buildings program were inadequate.

Testing of reimbursement requests for 3 out of 10 requests submitted during the fiscal year identified 2 out of the 3 requests selected could not be reconciled to the financial reporting system. In both cases, the administrative costs did not agree to the financial reports. Additionally, in one case the program costs did not agree to the financial reports. Of the 3 requests tested, 2 requests were not approved by the appropriate personnel.

Because the grant remained open after the current fiscal year end, the Organization had an opportunity to research and correct the issue prior to the grant close out.

Recommendation: Procedures must be designed and implemented which provide for the accumulation of information which will allow for an accurate reimbursement request, supported by verifiable data to be prepared.

Prior Year Management Response: Management agrees with this finding.

The new Weatherization Director has begun a reconciling process using accounting software to put together reimbursements. He also obtains signatures of senior staff, who review his work prior to transmission of billing. This practice was begun October 2013 and continues today.

Current Status: Corrected.

SA 2013-05

Condition: In testing expenditures for the Head Start program, we noted numerous reimbursement requests which lacked the employee's signature and the approval of the supervisor.

Recommendation: We recommend that procedures be implemented which would require proper approval of all invoices, including expense reimbursements prior to payment.

Prior Year Management Response: Management agrees with this finding.

In FY 14 a process was created where any employee requesting reimbursement is required to prepare and sign the employee reimbursement form. A supervisor is required to review and approve the reimbursement, and the Payroll Accountant is required to review the reimbursement and make sure it was free of error, charged to the correct expense and element codes, accompanied by adequate backup documents and appropriately approved. The Payroll Accountant then requests the Chief Financial Officer signature on the document before release of payment.

Current Status: Corrected.

SA 2013-06

Condition: In testing reporting required for the Aging cluster, we noted that the reports for the quarter ended June 2013 were filed late for both the transportation program as well as the senior meals program. Additionally we noted that the number of trips reported on the March quarterly report for transportation reported 64 fewer trips than were actually reimbursed. Further inquiry with the Program Director revealed that the trips were properly reimbursed but were mistakenly left off the quarterly report.

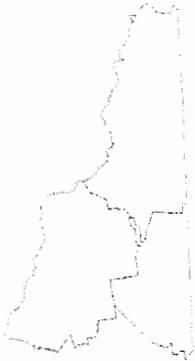
It was also noted that on the Aging cluster quarterly program service reports, the amounts reported as expenditures of the program were incorrect.

Recommendation: We recommend that procedures be implemented which would require a reconciliation of supporting data to the quarterly reports. We also recommend that a schedule be developed to ensure timely filing of reports.

Prior Year Management Response: Management agrees with this finding.

In FY14 a process will be developed to ensure the timely filing of accurate reports.

Current Status: Corrected.



TRI-COUNTY COMMUNITY ACTION

PROGRAM Inc.

Serving Coos, Carroll & Grafton Counties

30 Exchange Street, Berlin, NH 03570 • (603) 752-7001 • Toll Free: 1-800-552-4617 • Fax: (603) 752-7607

Website: <http://www.tccap.org> • E-mail: admin@tccap.org

Chief Executive Officer: Michael W. Coughlin

BOARD OF DIRECTORS FY2015

COÖS COUNTY

Board Chair

Sandy Alonzo
Teacher

Treasurer

Cathy Conway
Vice President- Economic
Development - NCIC

Secretary

Gary Coulombe
Firefighter

Andrew Lefebvre
Teacher

CARROLL COUNTY

Anne Barber
Attorney

Michael Dewar
Business Owner

Vice Chair

Dino Scala
Business Owner

Karolina Brzozowska
Rehab Specialist

GRAFTON COUNTY

Nancy Kitchen
Animal Trainer-
Squam Lakes Science Center

Linda Massimilla
State Representative

Weatherization
(603) 752-7105

Administration
(603) 752-7001

AOD
(603) 752-7941



Community Contact
(603) 752-3248

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

Energy Programs
(603) 752-7100

MICHAEL W. COUGHLIN, M.S.

Chief Executive - Nonprofit Sector

Complex, Multi-Site Operations ❖ Revenue & Margin Growth
Strategic Partnerships
Community & Public Engagement

Motivating and results driven; recognized for:

- ✓ Strategic planning and financial management
- ✓ Mentoring & developing inspired leaders
- ✓ Innovation, marketing and branding
- ✓ Entrepreneurial spirit
- ✓ Assuring highest quality standards
- ✓ Passionate advocacy for mission

EDUCATION

Master of Science, Social Work - Columbia University, New York, New York

Bachelor of Arts - Quinnipiac University, Hamden, Connecticut

PROFESSIONAL EXPERIENCE

- | | |
|---|-------------------|
| TRI-COUNTY COMMUNITY ACTION PROGRAM, INC., Berlin, NH | Oct, 2013-Current |
| • CEO | |
| REHABILITATIVE RESOURCES, INC., Sturbridge, M | 2012-2013 |
| • Interim CEO | |
| ARIZONA'S CHILDREN ASSOCIATION | 2012 to 2012 |
| • CEO | |
| GOODWILL INDUSTRIES OF NORTHERN NEW ENGLAND | 2007 to 2011 |
| • CEO | |
| GENESIS BEHAVIORAL HEALTH, Laconia, New Hampshire | 2002 to 2007 |
| • Executive Director | |
| WARREN SHEPELL CONSULTANTS, Toronto, Ontario and CHC-Working Well (These companies merged) | 1988 to 2002 |
| • Vice President, Operations | |
| ORANGE COUNTY MENTAL HEALTH, Randolph, VT | 1979-1986 |
| • Various Positions | |

Robert Boschen, Jr., CMA, MBA

WORK EXPERIENCE

Tri-County Community Action Program Falmouth, Maine
Chief Financial Officer

Berlin, New Hampshire
June 2014 – Present

- Chief Financial Officer responsible for financial operations and facilities management for a \$20 million agency. Manage staff of 6.5 FTEs directly including the Facilities Manager position, which has additional staff.

Town of Falmouth
Director of Finance

Falmouth, Maine
August 2011 – May 2014

- Responsible for financial operations and reporting related to the \$11 million budget for the Town – population 11,165. Responsible for the accounts payable for the combined Town/School budget of \$42 million and investments of \$30 million.

City of Waterville
Director of Finance/Treasurer

Waterville, Maine
October 2006 – August 2011

- Responsible for financial operations and reporting related to the \$16 million budget for the City – population 15,600 - a service center that expands to roughly 40,000 during the work day. Finance area included, but is not limited to tax and fee collections, payroll, budgeting, accounting and financial analysis/forecasting, lien procedures and investments. Responsible for the accounts payable and payroll for the combined City/School budget of \$36 million.

State of Maine, Department of Health and Human Services (DHHS), Augusta, Maine Nov 2003 - Oct 2006

Director of Finance for the Office of Medical Services (Medicaid)

Aug 2005 – Oct 2006

Director of Finance & Reimbursement for Bureau of Medical Services (Medicaid)

Nov 2003 – Jul 2005

- Responsible for financial operations, strategies and tactics for the over \$2.3 billion budget for the MaineCare (Medicaid) and related Medicare budget. This consisted of approximately 25% to 30% of the State of Maine's budget and insures over 20% of the State of Maine's population.

M&H Logging and Construction
Contoller

Rangeley, Maine
September 2001 – November 2003

- Responsible for the financials, human resources, and office operations (including information technology) for a construction business and its related entities including a logging corporation and a land enterprise. Company grew from 30 to 70 employees.

Franklin Community Health Network
Contoller

Farmington, Maine
October 1997 – September 2001

- Reported directly to CFO for this rural health network that had about \$63 million in revenues.

Aetna, Inc. and Aetna Life and Casualty
Aetna, Inc. - Aetna/US Healthcare - Midwest Region
Director Planning and Budgeting

September 1991- July 1997

Chicago, Illinois

September 1996 - July 1997

- Responsible for operating plans, membership reporting and budget for the Midwest region (one of six and the largest). \$52 million in operating expenses. \$1.4 billion revenue. \$375 million projected profit.

Aetna Life & Casualty Company - Pharmacy - Finance Department **Middletown, Connecticut**

Director/CFO - Finance

February 1994 - September 1996

- Complete responsibility for Finance Department. Reported to CEO. Cost center manager duties.
- \$825 million in revenue in 1996. Exceeded \$1.1 billion by 1997. Profits of \$4 million in 1993 expanded to \$32 million for 1996. □ Created 1996 to 1998 strategic plans.

Aetna Life & Casualty Company - Information Technology
Expense Management Consultant & Account Representative

Hartford, Connecticut

September 1991 - February 1994

United Technologies - Otis Elevator International/Hamilton Standard
Senior Tax Specialist, Consolidations Accountant & G/L Systems Admin.

Connecticut
February 1988 - September 1991

Kaiser Permanente, Accountant - Medical Group

Hartford, Connecticut, Dec 1986 - Feb. 1988

KMG Main Hurdman, Tax Specialist

Stamford, Connecticut, March 1986 - Dec 1986

PROFESSIONAL ORGANIZATIONS & EDUCATION

- Member of Institute of Management Accountants □ Passed the Certified Public Accountant Examination.
- The University of Connecticut, Storrs, Connecticut Master of Business Administration
- The University of Connecticut, Storrs, Connecticut Bachelor of Science in Business Administration - Finance

Andrea E. M. Gagne

Skills

- Leader Leadership New Hampshire Class of 2015
- Leadership Exchange & Coaching Mentor Recipient – Northeast Regional Child Advocacy Center, Pennsylvania September 2011 – May 2013
- Grant Writer New Hampshire Grant Institute
- Forensic Interviewer National Children’s Alliance, Alabama February, 2011
- Team Facilitator Training Northeast Regional Child Advocacy Center, New Hampshire, May 2012
- Board Member – Coos County Family Health Services, 2013
- Excellent verbal, written and technical communication skills.
- Computer literate and proficient with the Microsoft Office Suite (Excel, Word, Outlook, Publisher, Power Point), Quickbooks, Adobe Acrobat, Constant Contact, Facebook, Twitter and Survey Monkey.

WORK HISTORY

Division Director of Energy, Homeless & Community Contact Offices (EHCCO)

November 2013 – Present Tri-County Community Action Programs Berlin, New Hampshire

- Provide leadership and oversight to all EHCCO program’s operations, budgets and reporting; - Coordinate and integrate programs’ activities.
- Hire, supervise and manage EHCCO staff, including in-house and itinerant employees.
- Prepare and submit grants and proposals.
- Develop, prepare and implement program budgets, narratives, outreach plans and work plans.
- Review and reconcile division financial reports for reimbursement.
- Interact with program monitors, outside auditors, Federal agency auditors and others in review of program activities, compliance and financial accountability
- Develop new programs and funding streams as appropriate.
- Represent EHCCO and Tri-County CAP at local, state, regional and national meetings as needed.

Executive Director

October 2010 – Present Child Advocacy Center of Coos County Lancaster, New Hampshire

- Provided leadership in developing program, organizational and financial plans with the Board of Directors and other staff to advance the mission of the agency.
- Worked with the Board of Directors and recommended operational objectives that supported the strategic plan and maintained a shared vision for the future of the agency.
- Hired, supervised and disciplined staff members and ensured personnel had appropriate training and education.
- Maintained a working knowledge of emerging issues and significant developments in the fields of child abuse investigations, team facilitation, and non-profit and agency administration.
- Developed and provided professional trainings for community agencies and members on issues relating to child abuse and the role of the Child Advocacy Center.
- Served as a spokesperson for the agency and liaison to community groups and the media.
- Maintained official records and documents, and assured compliance with federal, state, and local regulations.
- Managed and conducted ongoing program evaluation including outcome measurements.

- Identified grant opportunities, developed proposals, and produced required reports to funding sources.
- Developed relationships and maintained regular communications with funding sources.
- Maintained capital assets, planned for core budget self-sufficiency and monitored expenditures and income of the agency.
- Facilitated case coordination requests for forensic interviews and case review for any and all partner agencies service requests.
- Managed and oversaw agency's multidisciplinary team, compliance with training standards and implementation of best practice standards in a well organized, detail oriented, and confidential team environment for investigative purposes in conformance with New Hampshire Attorney General Policies and accreditation standards.
- Managed and coordinated community "wrap-around" services for child-victims and their caregivers.

Emergency Medical Technician – Basic Volunteer

2001 – 2007 Gorham Emergency Medical Services Gorham, New Hampshire

- Maintained current state and federal licensing status through continuing education and routine testing.
- Practiced patient care with the use of current protocols and best practice standards.

Education

-Master of Public Administration
Norwich University
Vermont June, 2011

-Bachelor of Science - Criminal Justice Administration
Granite State College
New Hampshire December, 2007

-Certificate of Paralegal Studies
College for Lifelong Learning
New Hampshire 2002

Awards & Recognition

- Squad Member of the Year Gorham Emergency Medical Services
New Hampshire June, 2004
- Faculty Selected Outstanding Learner in Criminal Justice Award
Granite State College New Hampshire September, 2005

Andrew Stone

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Objective

Client-focused with strong commitment to serving the needs and improving the quality of life of at-risk populations.

Work Experience

7/2012 – Present – Homeless Programs Coordinator

11/2009 – Present – Homeless Outreach/PATH Outreach

Tri-County CAP, Littleton, NH

- Provide outreach and identify individuals who are unsheltered and provide assistance with attaining adequate shelter and access to needed services.

5/2005 – 11/2009 – Community Integration Specialist

Northern Human Services/Common Ground, Littleton, NH

- Provide support and training to developmentally disabled consumers to promote natural relationships to help individuals become fully integrated in their community.

7/2008 – 2/2009 – Residential Counselor

Merry Meadow Farm, Bradford, VT

- Provided a safe and supportive environment to residents suffering with a mental illness.

6/1999 – 4/2007 – Security Supervisor

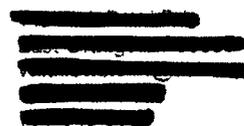
Loon Mountain Recreation Area, Lincoln, NH

- Supervised security staff by ensuring a safe environment for staff and guests, trainings and enforcing local laws and ordinances.

Education

9/1993 – 5/1997 - Lyndon State College, Lyndonville, VT

- B.S. - Human Services/Counseling



Dianne Munson

Work Experience March 4, 2013 – Present Tri-County Community Action Program
57 Mechanic St GO-1
Lebanon NH 03766

Homeless Intervention/PATH Specialist

Responsibilities Include:

- Identify clients who are unsheltered homeless through outreach, reports/referrals from shelters, police, welfare officers and other community organizations and citizens
- Initiate contact to assist in attaining adequate shelter and access needed services
- Assess the immediacy of need of type of intervention necessary for each individual.
- Determine whether client is eligible for PATH services.
- Dealing with homeless emergencies including obtaining transportation to shelter and services
- Establish and maintain productive relationships with mental health offices and local homeless services continuum
- Serve as liaison between Mental Health Professional staff and other TCCAP EHCCO staff
- Assist in development and implementation of service plans for PATH clients
- Participate in appropriate workshops, trainings and meetings
- Maintain confidentiality appropriately
- Maintain clients records and appropriate logs and reports
- Maintain client info in State HMIS and appropriate Data Bases
- Work within budget constraints

November 2007 – January 16, 2013 Central Vermont Community Action
Council
195 US RT 302 – Berlin
Barre VT 05641-2267

Family Development Case Manager

Responsibilities include:

- Working with individuals/families, assess housing needs, explore housing options, and develop plan to remediate housing issue.
 - Working with Clara Martin in their supportive/subsidized Challenges For Change program – locate, negotiate and provide case management to referred individuals/families
 - Assist individuals/families in appeals of housing denials
 - Provide Credit Counseling and assist individuals/families in creating a realistic budget.
 - Promote individual/family self-sufficiency
-

- Assist individuals/families in filling out forms for appropriate programs such as Housing applications, Food Stamp applications, Social Security forms, etc.
- Assist individuals/families in understanding State/Federal mailings
- Assist individuals/families in accessing appropriate resources for specific individual/family needs.
- Develop long and short term goals and support individuals/families in their efforts and achievements.
- Support individuals/families in developing self-advocacy abilities.
- Participate in community meetings and coalitions/collaborations involved in low income issues.
- Provide assistance and support for individuals/families seeking assistance through State of Vermont EA/GA programs
- Order food for, stock and distribute food through Bradford Food Cupboard.
- During Crisis Fuel season process fuel/utility applications – negotiating with fuel/utility companies to get fuel delivered as quickly as possible while keeping fuel delivery costs down, arranging utility deposits.

November 2007 – June 2011

Central Vermont Community Action
Council
195 US RT 302 – Berlin
Barre VT 05641-2267

Case Manager II

Responsibilities include:

- Transitional Housing/Case Management for incarcerated women to facilitate a successful transition to the public sector using the Women's Reentry Program
- Build and Maintain relationships with other service providers in order to help offenders get individual needs met
- Assist in obtaining/retaining housing, address individual budgeting, clearing credit issues, money management, life skills, self-esteem building, job search and retention with the goal of self-sufficiency at the end of the program

July 2000 – November 2005

Tri-City Community Action Program
110 Pleasant St
Malden MA 02148

Housing Search Coordinator

Responsibilities included:

- Supervision of 3 housing search specialists
- Supervision of interns and provision of required reports concerning their progress
- Assisting homeless or at risk families in all aspects of housing search and stabilization
- Work directly with local DTA office on housing issues and barriers
- Compiling and preparing monthly reports for HAP primary contractor
- Provide special reports and presentations as requested
- Participate in coalitions involved in affordable housing issues
- Participate in community coalitions

Jan 2003 – October 2003

Tri-City Community Action Program
110 Pleasant St
Malden MA 02148

PATH Coordinator

Temporary supervision of 3 PATH Team Members working with homeless individuals on issues such as:

- Homelessness
- Benefits – Including medical access and care and various cash and food benefits programs
- Job Readiness
- Job Search and Retention
- Substance Abuse Issues

Jan 1999 – July 2000

Tri-City Community Action Program
110 Pleasant St
Malden MA 02148

PATH Income Specialist

Responsibilities included:

- Assisting homeless individuals in all aspects of accessing benefits programs such as SSI, SSDI, temporary disability programs, Food Stamps, medical care, Etc.
- Assisting homeless individuals in locating and stabilizing housing
- Assisting homeless individuals in locating and retaining employment
- Outreach to homeless individuals

1993 – May 1998

Alliance for Young Families
Boston MA

Benefits Specialist

Responsibilities included:

- Provide information to help pregnant/parenting teens obtain State and Federal public benefits and to resolve family law issues
- Develop client educational materials
- Poll portion of clients/advocates to determine training needs
- Develop training materials and conduct trainings for pregnant/parenting teens and their advocates
- Participate in groups working to resolve identified systemic problems
- Maintain current State manuals containing regulations for public benefits programs
- Track trends and current legislation concerning organization's clients and members
- Maintain comprehensive files of resources available to pregnant/parenting teens
- Recruit and supervise interns and volunteers
- Produce monthly board reports detailing number of clients and type of assistance provided
- Provide program statistics to organization's other components as required

Education

1984 – 1990

Bridgewater State College

Bridgewater MA

BS Management/Information Systems Concentration

1977 – 1979

Quincy College

Quincy MA

AS Computer Science

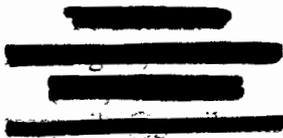
**Certifications/
Trainings**

Nov 2014 HMIS Training
Oct 2014 Homeless Conference
Oct 2014 Crisis Prevention and Intervention Training
May 2014 Excel Training
March 2014 HMIS
Jan 2014 Health Care Access for Homeless Unaccompanied Youth
Aug 2013 Conference on Homeless Youth
July 2013 Crisis Prevention and Intervention Training
May 2012 **3Squares Vermont Training**
May 2012 **Hunger Conference**
Sept 2012 **Intro to Shelter Plus Care**
Oct 2012 **Vermont AIRS 12th Annual Training Conference**
Jan 2011 **CVCAC Food-Nutrition-Agriculture Staff Retreat**
Aug 2011 **Counseling Clients Seeking Rental Housing**
Sept 2011 **Counseling Buyers of REO Properties**
Oct 2011 **Vermont GA Training**
Dec 2011 Neighborworks **HUD Certified Housing Councilor**
May 2010 **Case Management Services**
Communications Planning
Working Bridges:Engaging Employers to Improve Workforce
Stability and End Poverty
Housing-Changing Face of Homelessness

References

Available upon request

Michael Giles



Objective : Obtain a rewarding position within a professional setting to utilize my substantial and varied work and educational skills.

Education: Kingswood Regional High School Wolfeboro, NH 1999-2002

Qualifications:

- CPR & First aid
- Proficient in Microsoft word
- Mandt Certified
- MHSS Certified
- CRMA Certified
- Seasoned Sales Manager
- Reliable and adaptable

Experience:

Tri-County CAP 2/14

(Homeless Outreach intervention specialist)

- Answering phones
- Completing / Filing county and state paper work
- Transportation of clients
- Appointment scheduling and intakes
- Contact person
- Navigating resources

York County Shelter Program 10/12-11/13

Residential Technician

- Ensure health and safety of 80+ residents
- Administer medications
- Completed reports for State of Maine / incident reports
- Front house clerical duties
- Provided hands on support and services

North Side Commutations 2/08-12/11

Inbound Sales Representative / Sales Manger

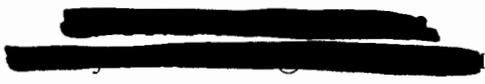
- Managed 50+ sales reps
- Successful exceeded sales quota
- Coordinated a successful product line
- Switch board commutations

Symphonix LLC 6/04-7/08

Inbound Sales Representative / Sales Manger

- Customer service
- Sales and upselling products
- Answering incoming calls
- Payment
- Quality assurance records
- "Mentor" for sales trainees

CORY D. JACKSON



EDUCATION

Granite State College Concord, NH
Bachelor of Science Degree in Behavioral Science; Minor in Human Services

Berlin High School Berlin, NH
High School Diploma

SKILLS AND INTERESTS

Skills:

- Computer/internet savvy; Microsoft Office (Excel, Word, PowerPoint, Etc.)
- Attention to detail; adaptable to new social/professional environments
- Organized and ability to prioritize tasks

Interests:

- Computer and internet applications; family activities including scenic rides, home improvement projects

Able to learn new ideas/techniques especially those specific to job functions. Works well with the diverse human population; developmentally disabled, mentally disabled and the general community.

WORK EXPERIENCE

2014 September to Present Northern Human Services Berlin, NH

Community Integrator-Day Support Services

- Supervise and support clients with community based activities which aides in developing healthy lifestyles.
- Writes daily progress notes on each client in respect to their goals

2011 November-2014 May Northern Human Services Berlin, NH

Service Coordinator

- Schedule and facilitate quarterly meetings with the individual served and relevant staff/family members and guardians.
- Planning, implementation and coordination of services an individual receives, within and outside of the agency.
- Advocate for the individual served; acting as liaison to the staff members within the agency, as well as guardians, and any medical services outside the agency.

2008 March -2011 November Northern Human Services Berlin, NH

Community Integrator-Community Support Services

- Assist clients with A.D.L.s including cooking, cleaning
- Assist clients in a public setting with proper behavior and etiquette
- Supervise and support clients in an exercise setting to facilitate a healthier lifestyle
- Transport clients to and from stores and gym facilities
- Write monthly progress note based upon each clients level of progress in respect to their goals

2004 July-2007 October Euphoria Builders Gorham, NH

Carpenter

- Repaired; new construction, inside and outside of residential and commercial settings.
- Foreman of a crew; start to finish work
- Provided support to the crew to achieve a safe and timely completion of each job
- Painting; caulking; framing; drywall; door and window installation; roofing; siding; masonry

2004 April-July Securitas Security AVH, Berlin, NH

Security Officer

- Monitored cameras; Computer use; Microsoft word, Excel
- Provided assistance to staff and patients in respect to particular hospital procedures.
- Detected, deterred, reported any activities/occurrence's not beneficial to hospital and/or staff.
- Maintained a printed activity report

Pauline Aldrich

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Experience

March 2013 – Present Tri-County CAP Outreach Woodsville
Program Manager

- Responsible for daily operations of non-profit social service Outreach office
- Meet with clients during scheduled interviews to facilitate applications for various service programs; Fuel Assistance, Housing Security Loans, Electric Assistance Program, etc.
- Field emergency assistance requests and provide appropriate referrals
- Oversee on-site food pantry, including record keeping and reporting
- Manage and work closely with office staff and volunteers

2003 – 2013 Tri-County CAP Outreach Littleton
Program Coordinator

- Answer phones and greet clients in busy office setting
- Assist in the completion of various assistance applications
- Maintain client records and databases electronically and through filing systems
- Responsible for processing all in-coming and out-going mail and correspondence
- Responsible for operation of food pantry, including record keeping and reporting

1993 – 1997 Tri-County CAP Administration Berlin
Office Support Staff

- Provide primary phone coverage for Energy Assistance Division at Tri-County CAP administrative office
- Complete daily client/vendor mailings and process large volumes of mail
- Perform data entry, filing and general office duties as needed

Education

St. Anselm's College Manchester, NH
White Mountains Community College Berlin, NH
Berlin High School Berlin, NH

Skills

I'm comfortable and confident with the office and interpersonal skills that I've developed through my years with Tri-County CAP. I'm able to multi-task while maintaining a calm, professional attitude. My experience with elderly, low-income and disadvantaged clients has given me a compassionate yet practical approach in dealing with challenging situations. I'm bilingual (fluent in French), computer literate, office equipment savvy & well informed regarding resources and information pertaining to the North Country and the State of NH.

References

Available upon request

OBJECTIVE

Establish rapport and confidence while building strong and long lasting relationships with a diverse group of individuals. Possess exceptional planning, leadership, prioritizing and goal-setting skills to achieve optimal client outcome to create, implement and document efficient methods of operations.

EXPERIENCE

Tri-County Community Action

Nov. 13'-Present Lancaster, NH

Tyler Blain Homeless Shelter House Manager

- Run daily operations of a 13 bed emergency homeless shelter for men, women & children
- Manage shelter staff including but not limited to: scheduling, payroll, interview/hire/dismissals, trainings
- Case manage up to 13 residents; design plans of actions with residents to end homeless cycle
- Be a positive role model and mentor; educate and support residents of NH rights and laws
- High paced environment & and crisis management while assessing clients needs
- Assisting residents with receiving supportive services as needed i.e. State & Federal assistance, mental health services, AA/SA services, budget counseling
- Update existing rules and regulations for shelter operations; create new templates for invoices as needed
- Maintain structural upkeep of shelter and house vehicle
- Complete monthly town billing invoices
- Perform residential intake and exit paperwork
- Provide crisis intervention, safety planning, and resource information to residents and callers
- Assist with fundraising/collecting donations
- Ensure that the shelter is supplied with food, medicines and cleaning supplies 24/7
- Record residents HMIS data into NH HMIS Service Point database
- Maintain daily detailed records of residents progress and complete reports in a timely manner
- Uphold and maintain client confidentiality
- Assess all monthly databases to ensure all data is current
- Attend local and state meetings
- Coordinate shelter staff meetings and residential meetings as needed
- Assist Executive Director in Grant Writing
- Submit monthly reports on shelter statistics
- Order monthly food/supplies from NH Food Bank & USDA
- Inventory quarterly statistics for NH Food Bank; Monthly inventory of USDA
- Provide assistance to the general public with an emergency food panty
- Establish and maintain positive, productive working relationships with mental health offices, town welfare offices, legal aid, DV shelters, and other community/state providers of services and resources to the homeless
- Educate general public & local/state resources on homeless assistance and shelter operations
- Temporary Director of Homeless Programs daily operations when Direct Supervisor is unavailable

Tri-County Community Action

Aug. 10'-Nov.13' Tamworth, NH

Homeless Outreach/PATH Coordinator Carroll County

- Identified clients who are unsheltered homeless through direct outreach activities & through reports/referrals by shelters, police, churches, town welfare officers, community resources, human service providers and others
- Established if clients are eligible for PATH (mental health) services; developed a service plan
- Took appropriate action to deal with any homeless emergency situation
- Established and maintained positive, productive working relationships with mental health offices, town welfare offices, legal aid, DV shelters, and other community/state providers of services and resources to the homeless
- High paced environment & and crisis management while assessing clients needs & referring to proper resources
- Educated and advocated for clients rights via RSA 165
- Educated and advocated housing/rental laws for clients/landlords
- Implemented, budgeted, and provided detailed reports on grant programs (McKinney/EFSP/ESG/10Bricks) used to assist with rental arrears, food, mortgage payments to prevent foreclosure, medication, utility disconnects, utility deposits, etc...
- Maintained detailed client records through homeless/PATH databases, activity logs and completed reports in a timely manner and maintain confidential information appropriately
- Prepared monthly expense reports & worked within budget constraints
- Implemented and marketed state funded programs for first month' s rent & security deposit(RALPH/HSGP)
- Followed guidelines to see if clients are eligible for programs and assisted clients with monthly budgeting
- Hired, trained & managed staff member
- Provided case management & landlord/tenant mediation as needed
- Performed inspection in apartments to ensure health & safety codes are up to date
- Assisted with annual fundraising
- Implemented Federal HPRP Program
- Attended quarterly/annual trainings & conferences
- Assisted State & Federal Agencies (FEMA, Homeland Security, Red Cross) with 2012 Hurricane Irene Disaster Relief

Tri-County Community Action

Oct. 09'-Aug. 10' Berlin, NH

HPRP Housing Advocate, Full time

- Assessed & determined client's eligibility for the HPRP Program, Housing Win!!, through referrals from shelters, prisons, churches, town welfare officers, mental health providers and others
- Conducted detailed inspection of the rental unit
- Established & maintained a positive working relationship with landlords, property managers, town welfare officers, prisons, churches, shelter & mental health providers
- Conducted follow ups with clients to ensure rental unit/budget is sustained
- Landlord/Tenant Mediation as needed

Northern Human Services

July 00'-Oct.09' Berlin, NH

Residential Advisor, Part time in college, Full time

- Assisted mentally ill clients with daily living skills that promoted independence and well being
- Maintained daily detailed records of clients progress and completed reports in a timely manner and maintained client confidentiality
- Ability to understand mental illness/DD/SA

- Ability to understand boundary issues and trust issues with the mentally ill
- Distributed, monitored & recorded daily medication intake
- Assisted with implementing clients goals and plans
- Took appropriate action when dealing with a crisis
- Attended weekly & monthly meetings with case managers & service providers

Stephens College-Science Dept.

Sept. 01'-May 05' Columbia, MO

Forensic/microbiologist/Research lab assistant/Assistant Teacher/Part time

- Maintained lab and lab equipment using standard operating practices
- Identified bacteria, mold & analyzed cells under microscopes
- Operated centrifuge, spectrometer, PCR, electrophoresis, thermal cycler
- Assisted students with blood spatter, fingerprint, hair/fiber analysis
- Taught Forensic Profiling lesson to freshman courses
- Participated in research project 'Lead Remediation in Herculaneum , MO' with Dr. Tara Giblin
- Participated in research project with Univ. of Missouri with Dr. Craig Franklin 'Sex Influence on chronic intestinal inflammation in Helicobacter hepaticas'

EDUCATION:

Stephens College

2000-2005 Columbia, MO

Biology Health and Science, BS

- Student Government Association, Class Vice President 00'-03
- Student Government Association, Senator 2004
- Psychology Club Member 03'-05'
- Outstanding Peer Biology Award 2002 & 2003
- Honorary Science Club Tri-Beta Member 00'-05'
- Assistant Coach Division III Soccer Team 00'-03'
- Assistant Coach Division III Basketball Team 00'-03'

SKILLS:

- Vast knowledge of Medicare/NH Medicaid
- Vast knowledge of DHHS benefits
- Aptitude for State and Federal laws
- NH HMIS Certified (Homeless Management Information System)
- Worked with at risk population, elderly, disabled, mentally ill for 14 years
- Assist with SSDI/SSI applications
- Assist clients with all state and federal benefits
- NH Food Bank Certified (Shopper Orientation; Food Safety)
- Mental Health First Aid Training 6/12'
- Burn Out Training 5/11'
- PC/MAC proficient/Microsoft Office Suite, Adobe Photoshop, IE, Chrome, Mozilla
- Savvy in Windows NT, 2000, Vista, 7, 8 operating systems
- Illness Management & Recovery Certified (IMR) 11/07'
- Strategies of Eliminating Violent Episodes Certified (SOLVE) 6/03'
- CPR/First Aid Certified
- SOAR (SSI/SSDI Outreach Access & Recovery) Certified 8/11'

- Completed Crisis Prevention Intervention Training 10'-12'
- NH Easy Certified 3/10'

ORGANIZATIONS:

- United Way-Berlin Community Impact Committee Board Member 10/14-Present

CONTRACTOR NAME

Key Personnel

| Name | Job Title | Salary | % Paid from this Contract | Amount Paid from this Contract |
|------------------|---------------------------|-----------|---------------------------|--------------------------------|
| Michael Coughlin | Chief Executive Officer | \$140,000 | 0 | 0 |
| Robert Boschen | COO/CFO | \$100,000 | 0 | 0 |
| Andrea Gagne | EHCCO Division Director | \$55,000 | 0 | 0 |
| Andy Stone | Homeless Programs Manager | \$39,520 | 20% | \$7,904 |
| Dianne Munson | Outreach Worker | \$29,012 | 20% | \$5,802 |
| Mike Giles | Outreach Worker | \$28,080 | 20% | \$5,516 |
| Corey Jackson | Outreach Worker | \$28,080 | 20% | \$5,516 |
| Pauline Aldrich | Outreach Worker | \$36,400 | 20% | \$7,280 |
| Carrie Laflamme | Outreach Worker | \$26,000 | 20% | \$5,200 |