

COMMISSIONER  
Jared S. Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



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

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

51

September 6, 2022

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

### REQUESTED ACTION

Authorize the N.H. Department of Energy (Energy) to enter into an amendment to an existing **SOLE SOURCE** Contract Agreement with Community Action Program Belknap-Merrimack Counties, Inc. (VC#177203), Concord, NH, by increasing the price limitation by \$692,986 from \$3,681,570 to \$4,374,556 using additional Low-Income Home Energy Assistance Program (LIHEAP) funds made available through the Infrastructure Investment and Jobs Act (IIJA) and from remaining regular program year funds, both from the U.S. Department of Health and Human Services, Administration for Children and Families, effective upon Governor and Executive Council approval through September 30, 2023. There is no time extension being requested for this contract.

This contract was originally approved by Governor and Executive Council on December 8, 2021 (Item #47).  
**100% Federal Funds.**

Funding is available for FY2023 in the following account:

Department of Energy, LIHEAP FUEL ASST

**02-052-052-520010-33540000**

**LIHEAP FUEL ASST**

**074-500587** Grants for Pub Assist & Relief

FY2023

\$692,986

### EXPLANATION

This is an amendment to a contract that is **SOLE SOURCE** based on the historical performance of the Community Action Agencies (CAA) in the New Hampshire Low-Income Home Energy Assistance Program (LIHEAP), their outreach and client service capabilities. NH DOE proposes to continue to subcontract with the five CAAs who have successfully provided similar services at the local level for more than three decades. The CAAs work closely with the NH DOE Fuel Assistance Program Administrator in the implementation of several low-income programs.

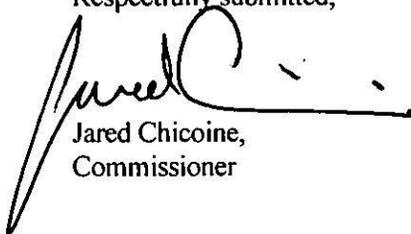
Through the Infrastructure Investment and Jobs Act (IIJA), the Department was awarded \$774,475 in additional Low Income Home Energy Program (LIHEAP) funds, known in New Hampshire as the Fuel Assistance Program (FAP). In addition, an additional \$3,578,451 in regular allocation funding was received for Program

Year 22 (PY22). This amendment adds at total of \$4,352,926 in additional funds to the contracts and makes them available to the Community Action Agencies for the upcoming winter heating season.

This Energy contract provides the Community Action Agency with program funds to support eligible New Hampshire residents, especially the working poor, elderly and disabled citizens who are in need of assistance to help pay for heating costs during the winter season. LIHEAP/FAP is a federally funded statewide program that makes home energy more affordable for income-qualified families, disabled and elderly residents of New Hampshire. Program funds are targeted to low-income households with high energy burdens. Federal law establishes maximum income guidelines. Energy subcontracts to the five CAAs who are responsible for providing FAP services at the local level.

In the event Federal Funds are not available, General Funds will not be requested to support this program.

Respectfully submitted,



Jared Chicoine,  
Commissioner

**NEW HAMPSHIRE DEPARTMENT OF ENERGY**

**SUBJECT: FUEL ASSISTANCE CONTRACT  
COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.**

**AMENDMENT**

This Amendment dated August 25, 2022 is between the State of New Hampshire Department of Energy, 21 South Fruit Street, Concord, Merrimack County, NH 03301 (hereinafter referred to as the "State") and Community Action Program Belknap-Merrimack Counties, Inc., P.O. Box 1016, 2 Industrial Park Drive, Concord, Merrimack County, NH 03302 (hereinafter the "Contractor").

Pursuant to an Agreement (hereinafter referred to as the "Agreement"), as approved by Governor and Council on December 8, 2021 (Item #47), the Contractor has agreed to provide certain Services, per the terms and conditions specified in the Agreement and in consideration of payment by the State of certain sums as specified therein.

WHEREAS, pursuant to the provisions of Section 17 of the Agreement, the Agreement may be modified or amended only by a written instrument executed by the parties thereto and only after approval of such modification or amendment by the Governor and Council; and

WHEREAS, The State and the Contractor have agreed to amend the Agreement in certain respects;

NOW THEREFORE, in consideration of the foregoing and of the covenants and conditions in the Agreement as set forth herein, the parties agree to the following:

1. **Amendment and Modification of Agreement.** The Agreement is amended and modified as follows:

A) **Price Limitation:** Amend Subparagraph 1.8 of the Agreement by striking the current sum of \$3,681,570.00 and inserting in place thereof the total sum of \$4,374,556.00.

B) **Exhibit C – Payment Terms:** Amend Exhibit C, first paragraph by striking the current sum of \$3,681,570.00 and inserting in place thereof the total sum of \$4,374,556.00.

Amend Exhibit C, second paragraph by striking the current sum of \$310,798.00 and inserting for administrative costs \$380,097.00

Amend Exhibit C, second paragraph by striking the current sum of \$3,211,572.00 and inserting for program costs \$3,835,259.00

2. **Continuance of Agreement.** Except as specifically amended and modified by the Terms and Conditions of this Amendment, obligations of the parties hereunder shall remain in full force and effect in accordance with the terms and conditions set forth in the Agreement as it existed immediately prior to this Amendment.

CONTRACT AMENDMENT NH DEPT. OF ENERGY

IN WITNESS WHEREOF, the parties have hereunto set their hands as of the day and year first above written.

STATE OF NEW HAMPSHIRE  
NH Department of Energy

By: [Signature]  
FOR Jared Chicoine, Commissioner

Community Action Program Belknap-Merrimack Counties, Inc.

By: [Signature]  
Jeanne Agri, Chief Executive Officer

State of New Hampshire  
County of Merrimack

On this 29<sup>th</sup> day of August, 2022, before me, Kathy L. Howard, the undersigned officer, personally appeared Jeanne Agri, who acknowledged himself/herself to be the Chief Executive Officer of Community Action Program Belknap-Merrimack Counties, Inc., a corporation, and that she being authorized so to do, executed the foregoing instrument for the purposes contained therein.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

[Signature]  
Notary Public of the State of New Hampshire  
My Commission expires: KATHY L. HOWARD Notary Public, NH. My Commission Expires October 17, 2023

Approved as to form, execution and substance:

OFFICE OF THE ATTORNEY GENERAL

By: [Signature]  
Assistant Attorney General

Date: September 2, 2022

I hereby certify that the foregoing contract was approved by the Governor and Council of the State of New Hampshire at their meeting on \_\_\_\_\_, 2022.

OFFICE OF THE SECRETARY OF STATE

By: \_\_\_\_\_

Title: \_\_\_\_\_



## CERTIFICATE OF AUTHORITY

I, Dennis Martino, President, Board of Directors, hereby certify that:

1. I am a duly elected officer of Community Action Program Belknap-Merrimack Counties, Inc.
2. The following is a true copy of a vote taken at a meeting of the Board of Directors, duly called and held on January 13, 2022, at which a quorum of the Directors were present and voting.

**VOTED:** That *Jeanne Agri, Chief Executive Officer/Executive Director, Michael Tabory, Chief Operating Officer/Deputy Director, Jill Lesmerises, Chief Financial Officer, Steven Gregoire, Budget Analyst, Dennis Martino, President, Board of Directors* are duly authorized on behalf of Community Action Program Belknap-Merrimack Counties, Inc. to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority remains **valid for thirty (30) days** from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 8/29/2022

Signature of Elected Officer

Name: Dennis Martino

Title: President, Board of Directors

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# State of New Hampshire

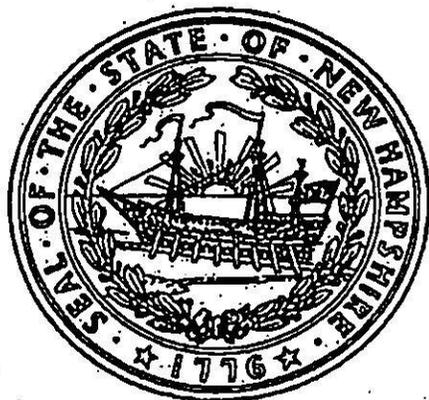
## Department of State

### CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that COMMUNITY ACTION PROGRAM BELKNAP AND MERRIMACK COUNTIES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 28, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 63021

Certificate Number: 0005774597



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 9th day of May A.D. 2022.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan  
Secretary of State



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
07/07/2022

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

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

<b>PRODUCER</b> FIAI/Cross Insurance 1100 Elm Street  Manchester NH 03101	<b>CONTACT NAME:</b> Andrea Nicklin <b>PHONE (AG, No, Ext):</b> (603) 689-3218 <b>FAX (AG, No):</b> (603) 645-4331 <b>E-MAIL ADDRESS:</b> manch.certs@crossagency.com
	<b>INSURER(S) AFFORDING COVERAGE</b>
<b>INSURED</b> Community Action Program Belknap-Merrimack Counties Inc. P. O. Box 1016  Concord NH 03302	<b>INSURER A:</b> Selective Insurance Co. of SC <b>NAIC #</b> 19259
	<b>INSURER B:</b> Granite State Health Care and Human Services Self-
	<b>INSURER C:</b> Federal Ins Co <b>20281</b>
	<b>INSURER D:</b>
	<b>INSURER E:</b>

COVERAGES CERTIFICATE NUMBER: 21-22 AM/22-23 WC & D&O REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD	POLICY NO	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC OTHER:		S2509940	10/01/2021	10/01/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMPROP AGG \$ 3,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY		S2509940	10/01/2021	10/01/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE  DED RETENTION \$		S2509940	10/01/2021	10/01/2022	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/EMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	HCHS20220000028 (3e.) NH	01/01/2022	01/01/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Directors & Officers Liability		82471794	04/01/2022	04/01/2023	Limit \$1,000,000 Deductible \$5,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
 Refer to policy for exclusionary endorsements and special provisions.

<b>CERTIFICATE HOLDER</b>  State of New Hampshire; Dept of Energy 21 South Fruit Street Suite 10 Concord NH 03301	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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STATE OF NEW HAMPSHIRE

47 MLC

INTERIM COMMISSIONER  
Jared Chicoine



TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
www.energy.nh.gov

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.

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

November 16, 2021

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

**REQUESTED ACTION**

1) Authorize the Department of Energy (ENERGY) to enter into a **SOLE SOURCE** contract with Community Action Program Belknap-Merrimack Counties, Inc., (VC #177203), Concord, NH, in the amount of \$3,681,570 for the Fuel Assistance Program effective upon Governor and Executive Council approval through September 30, 2023. 100% Federal Funds.

Funds to support this request are anticipated to be available in the following account in FY 2022 upon the availability and continued appropriation of funds in the future operating budget.

<u>Department of Energy, Fuel Assistance</u>	<u>FY 2022</u>
02-52-52-520010-18870000	
074-500587 Grants for Pub Assist & Relief	\$3,681,570.00

2) Further request authorization to advance Community Action Program Belknap-Merrimack Counties, Inc. \$358,757.00 from the above-referenced contract amount.

**EXPLANATION**

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

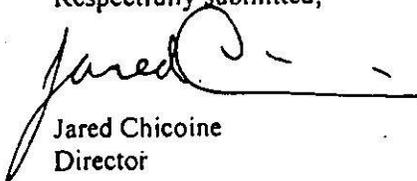
FAP is a statewide program, funded by a Federal Low Income Home Energy Assistance Program (LIHEAP) Block Grant, and works to make home energy more affordable for income-qualified New Hampshire families, including those who are elderly or disabled. Program funds are targeted to low income households with high energy burdens. The current maximum income

level is 60% of the State Median Income (SMI), which is \$72,493.00 for a family of four. The average FAP benefit during the last program year was \$1,077.00.

The LIHEAP program operates on an October 1st to September 30th program year. The contract amount for each of the Community Action Agencies is based upon Energy's initial allocation (90%) of our annual grant. No funds will be obligated under this contract unless federal monies are available to be expended. The proposed advance of funds will enable the CAA to operate the program between monthly reimbursements from the State.

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

Respectfully submitted,



Jared Chicoine  
Director

JC/EPS

Enclosures

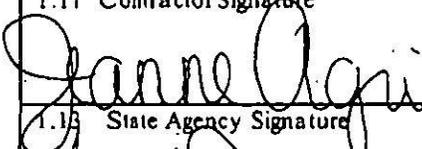
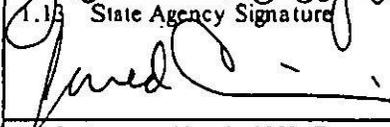
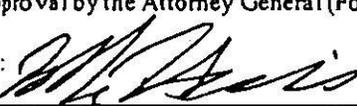
**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Energy		1.2 State Agency Address 21 South Fruit St., Ste. 10 Concord, New Hampshire 03301	
1.3 Contractor Name Community Action Program Belknap-Merrimack Counties, Inc.		1.4 Contractor Address P.O. Box 1016, Concord, NH 03301	
1.5 Contractor Phone Number (603) 225-3295	1.6 Account Number 02-52-52-520010-18870000-074-500587 52E22A	1.7 Completion Date September 30, 2023	1.8 Price Limitation \$3,681,570.00
1.9 Contracting Officer for State Agency Eileen Smiglowksi, Fuel Assistance Program Administrator		1.10 State Agency Telephone Number (603) 271-3607	
1.11 Contractor Signature  Date: 11/15/2021		1.12 Name and Title of Contractor Signatory Jeanne Agri, Executive Director	
1.13 State Agency Signature  Date: 11/16/2021		1.14 Name and Title of State Agency Signatory Jared Chicoine Interim Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 11/22/2021			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

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

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. 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 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 for Services provided in EXHIBIT B, in whole or in part. 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 reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

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

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

5.2 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 applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

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

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

**7. PERSONNEL.**

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

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

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

## 8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, 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 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

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

8.3. 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.

## 9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) 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 B. In addition, at the State's discretion, 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.

## 10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 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.

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

10.3 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.

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

## 12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. **INDEMNIFICATION.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the 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 continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or 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 ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

#### 15. WORKERS' COMPENSATION.

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

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or 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. **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.

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

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and 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. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and a amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

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 or modifying provisions set forth in the attached EXHIBIT A 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 with respect to the subject matter hereof.

## EXHIBIT A

### SPECIAL PROVISIONS

1. On or before the date set forth in Block 7 of the General Provisions, the Contractor shall deliver to the State an independent audit of the Contractor's entire agency by a qualified independent auditor, in good standing with the state and federal government.
2. This audit shall be conducted in accordance with the audit requirements of Office of Management and Budget (OMB) Circular 2 CFR 200 Subpart F, Audit Requirements. The Fuel Assistance Program shall be considered a "major program" for purposes of this audit.
3. This audit report shall include a schedule of revenues and expenditures by contract or grant number of all expenditures during the Contractor's fiscal year. The Contractor shall utilize a competitive bidding process to choose a qualified financial auditor at least every four years.
4. The audit report shall include a schedule of prior years' questioned costs along with an Agency response to the current status of the prior years' questioned costs. Copies of all OMB letters written as a result of audits shall be forwarded to NH/DOE. The audit shall be forwarded to NH/DOE within one month of the time of receipt by the Agency, accompanied by an action plan for each finding or questioned cost.
5. Delete the following from paragraph 10 of the General Provisions: "The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in Exhibit A."
6. The costs charged under this contract shall be determined as allowable under the cost principles detailed in 2 CFR 200 Subpart E - Cost Principles.
7. Program and financial records pertaining to this contract shall be retained by the Agency for 3 (three) years from the date of submission of the final expenditure report per 2 CFR 200.333 - Retention Requirements for Records and until all audit findings have been resolved.
8. In accordance with Public Law 103-333, the "Departments of Labor, Health and Human Services and Education, and Related Agencies Appropriations Act of 1995", the following provisions are applicable to this grant award:
  - a) Section 507: "Purchase of American-Made Equipment and Products. It is the sense of the Congress that, to the greatest extent practicable, all equipment and products purchased with funds made available in this Act should be American-made."
  - b) Section 508: "When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with federal money, all states receiving federal funds, including but not limited to state and local governments and recipients of federal research grants, shall clearly state (1) the percentage of the total costs of the program or project which will be financed with federal money; (2) the dollar amount of federal funds for the project or program."

and (3) the percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources.

9) **CLOSE OUT OF CONTRACT:** All final required reports and reimbursement requests shall be submitted to the State within thirty (30) days of the completion date (Agreement Block 1.7).

iii) **ADVANCES:** Advance funds must be used solely for appropriate Fuel Assistance Program expenditures. Advance program funds are to be used only for Fuel Assistance Program vendor payments. All Fuel Assistance Program payments, including Advance program payments, must be transferred from the Community Action Agency's general operating account into a specific Fuel Assistance Program account within 48 hours after being received electronically from the State. CAAs must submit the bank account number of the designated bank account for the advance funds to NH DOE prior to the electronic submission of the funds to the CAA. Unspent Advance program funds must remain in the FAP dedicated account at all times and cannot be commingled with any other CAA funds. CAAs are required to submit a complete electronic copy of the FAP dedicated bank account statement to NH DOE on a monthly basis.

10. ~~CLOSE OUT OF CONTRACT.~~ All final required reports and reimbursement requests shall be submitted to the State within thirty (30) days of the completion date. (Agreement Block 1.7).

11. ~~ADVANCES.~~ Advance funds must be used solely for appropriate Fuel Assistance Program expenditures. Advance program funds are to be used only for Fuel Assistance Program vendor payments. All Fuel Assistance Program payments, including Advance program payments, must be transferred from the Community Action Agency's general operating account into a specific Fuel Assistance Program account within 48 hours after being received electronically from the State. CAAs must submit the bank account number of the designated bank account for the advance funds to NH DOE prior to the electronic submission of the funds to the CAA. Unspent Advance program funds must remain in the FAP dedicated account at all times and cannot be comingled with any other CAA funds. CAAs are required to submit a complete electronic copy of the FAP-dedicated bank account statement to NH DOE on a monthly basis.

**EXHIBIT B**

**SCOPE OF SERVICES**

The Contractor agrees to provide Fuel Assistance Program services to qualified low income individuals, and agrees to perform all such services and other work necessary to operate the Program in accordance with the requirements of this contract, the principles and objectives set forth in the Fuel

Assistance Program Procedures Manual, Information Memoranda, and other guidance as determined by NH DOE.

Fuel Assistance Program (FAP) services will be defined to include the following categories:

1. Outreach, eligibility, determination and certification of FAP applicants
2. Payments directly to energy vendors:
  - a. Reimbursement for goods and services delivered
  - b. Lines of credit
  - c. Budget plan payments
3. Payments directly to landlords via vouchers for renters who pay their energy costs as undefined portions of their rent
4. Payments directly to clients only when deemed appropriate and necessary as defined in the Fuel Assistance Procedures Manual and approve by the FAP Administrator
5. Emergency Assistance in the form of reimbursements for goods or services delivered in accordance with paragraphs 3 and 4 above

## EXHIBIT C

### PAYMENT TERMS

In consideration of the satisfactory performance of the services as determined by the State, the State agrees to pay over to the Contractor the sum of \$3,681,570.00 (which hereinafter is referred to as the "Grant").

Upon the State's receipt of the 2022 Low Income Home Energy Assistance Program grant from the US Department of Health and Human Services, and Governor and Executive Council approval, the following funds will be authorized:

\$310,798.00 for administration costs, of which \$37,600.00 will be issued as a cash advance;  
\$3,211,572.00 for program costs, of which \$321,157.00 will be issued as a cash advance;  
\$159,200.00 for Assurance 16.

The dates for this contract are upon Governor and Council approval through September 30, 2023.

An Approval to Obligate (Exhibit I) the above-awarded funds will be provided in writing by the New Hampshire Department of Energy to the Contractor as the Federal funds become available.

Drawdowns from the balance of funds will be made to the Contractor only after written documentation of cash need is submitted to the State. Disbursement of the Grant shall be in accordance with procedures established by the State as detailed in the Fuel Assistance Program Procedures Manual.

CFDA Title: Low Income Home Energy Assistance Program  
CFDA No: 93.568  
Award Name: Low Income Home Energy Assistance Program  
Federal Agency: Health & Human Services  
Administration for Children and Families  
Office of Community Services

**NEW HAMPSHIRE DEPARTMENT OF ENERGY**

**STANDARD EXHIBIT D**

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

**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS  
ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS**

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

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by 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:

Director, New Hampshire Department of Energy,  
21 So. Fruit St., Ste. 10, Concord, NH 03301

- (A) The grantee certifies that it will or will continue to provide a drug-free workplace by:
- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession of 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;
  - (b) Establishing an ongoing drug-free awareness program to inform employees about
    - (1) the dangers of drug abuse in the workplace;
    - (2) the grantee's policy of maintaining a drug-free workplace;
    - (3) any available drug counseling, rehabilitation, and employee assistance programs; and
    - (4) the penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.
  - (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
  - (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
    - (1) abide by the terms of the statement; and

**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS  
ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS, cont'd**

P37 Exhibits D thru H

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

- (2) notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction.
- (e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:
- (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
  - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency.
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).
- (B) The 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.

Community Action Program  
Belknap Merrimack Counties, Inc.

Upon Governor & Council Approval to September 30, 2023

Contractor Name

Period covered by this Certification

Jeanne Agri Chief Executive Officer

Name and Title of Authorized Contractor Representative

Jeanne Agri

Contractor Representative Signature

11.15.2021

Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT E

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

CERTIFICATION REGARDING LOBBYING

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

Programs (indicate applicable program covered):
LIHEAP

Contract Period: Upon Governor & Council Approval to September 30, 2023

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.

Signature: Jeanne Agui, Chief Executive Officer
Contractor Name: Community Action Program Belknap Merrimack Counties, Inc
Date: 11.15.2021

# NEW HAMPSHIRE DEPARTMENT OF ENERGY

## STANDARD EXHIBIT F

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 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:

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

#### *Instructions for Certification*

- (1) By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
- (2) The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Energy's 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 NH DOE 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, NH DOE may terminate this transaction for cause or default.
- (4) The prospective primary participant shall provide immediate written notice to the NH DOE 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 NH DOE.
- (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 NHDOE, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- (8) A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List (of excluded parties).
- (9) Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
- (10) Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the federal government, NH DOE may terminate this transaction for cause or default.

P37 Exhibits D thru H

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS - PRIMARY COVERED TRANSACTIONS, cont'd**

*Certification Regarding Debarment, Suspension, and Other Responsibility Matters - Primary Covered Transactions*

- (1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;
  - (b) have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or for a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
  - (c) are not presently indicted for otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any of the offenses enumerated in paragraph (1) (b) of this certification; and
  - (d) have not within a three-year period preceding this application/proposal had one or more public (federal, state or local) transactions terminated for cause or default.
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

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

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

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

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

Jeanne Agri Chief Executive Officer  
Contractor Representative Signature Contractor's Representative Title  
Community Action Program Bellknop Merrimack Counties, Inc  
Contractor Name Date  
11.15.2021

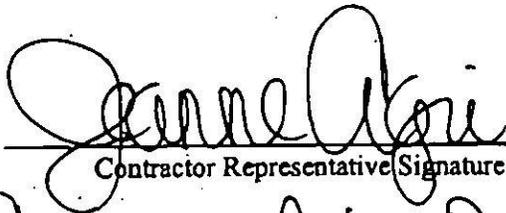
NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT G

CERTIFICATION REGARDING THE  
AMERICANS WITH DISABILITIES ACT COMPLIANCE

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

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



Contractor Representative Signature

Chief Executive Officer

Contractor's Representative Title

Community Action Program Belknap Merrimack Counties, Inc.

Contractor Name

Date

11.15.2021

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT H

CERTIFICATION

Public Law 103-227, Part C

ENVIRONMENTAL TOBACCO SMOKE

In accordance with Part C of Public Law 103-227, the "Pro-Children Act of 1994", smoking may not be permitted in any portion of any indoor facility owned or regularly used 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. Federal programs include grants, cooperative agreements, loans and loan guarantees, and contracts. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions or facilities used for inpatient drug or alcohol treatment.

The above language must be included in any sub-awards that contain provisions for children's services and that all sub-grantees shall certify compliance accordingly. Failure to comply with the provisions of this law may result in the imposition of a civil monetary penalty of up to \$1,000 per day.

*Janele Agui*

Contractor Representative Signature

*Chief Executive Officer*

Contractor's Representative Title

*Community Action Program Belknap Merrimack Counties, Inc.*

Contractor Name

Date

*11.15.2021*

FAP Approval to Obligate

EXAMPLE ONLY  
APPROVAL TO OBLIGATE  
FUEL ASSISTANCE PROGR

STATE

First 7/1/2019 Wood and SEAS Only	ADMIN.	FA PROGRAM
<b>CONTRACTED BUDGET</b>	<b>538,220.00</b>	<b>5,646,370.00</b>
EXPECTED BUDGET	0.00	0.00
PREVIOUSLY OBLIGATED	0.00	0.00
<b>THIS APPROVAL TO OBLIGATE</b>	<b>0.00</b>	<b>0.00</b>
TOTAL AVAILABLE TO OBLIGATE	0.00	1,165,551.00
<b>NOT AUTHORIZED TO OBLIGATE</b>	<b>538,220.00</b>	<b>4,480,819.00</b>

BMCA

First 7/1/2019	ADMIN.	FA PROGRAM
<b>CONTRACTED BUDGET</b>	<b>95,663.00</b>	<b>1,003,586.00</b>
EXPECTED BUDGET		
PREVIOUSLY OBLIGATED	0.00	0.00
<b>THIS APPROVAL TO OBLIGATE</b>	<b>0.00</b>	<b>207,112.00</b>
TOTAL AVAILABLE TO OBLIGATE	0.00	207,112.00
<b>NOT AUTHORIZED TO OBLIGATE</b>	<b>95,663.00</b>	<b>796,474.00</b>

SNHS

First 7/1/2019	ADMIN.	FA PROGRAM
<b>CONTRACTED BUDGET</b>	<b>163,777.00</b>	<b>1,718,152.00</b>
EXPECTED BUDGET		
PREVIOUSLY OBLIGATED	0.00	0.00
<b>THIS APPROVAL TO OBLIGATE</b>	<b>0.00</b>	<b>354,578.00</b>
TOTAL AVAILABLE TO OBLIGATE	0.00	354,578.00
<b>NOT AUTHORIZED TO OBLIGATE</b>	<b>163,777.00</b>	<b>1,363,574.00</b>

SCS

First 7/1/2019	ADMIN.	FA PROGRAM
<b>CONTRACTED BUDGET</b>	<b>83,835.00</b>	<b>879,501.00</b>
EXPECTED BUDGET		
PREVIOUSLY OBLIGATED	0.00	0.00
<b>THIS APPROVAL TO OBLIGATE</b>	<b>0.00</b>	<b>181,504.00</b>
TOTAL AVAILABLE TO OBLIGATE	0.00	181,504.00
<b>NOT AUTHORIZED TO OBLIGATE</b>	<b>83,835.00</b>	<b>697,997.00</b>

CAPSC

First 7/1/2019	ADMIN.	FA PROGRAM
<b>CONTRACTED BUDGET</b>	<b>54,676.00</b>	<b>573,593.00</b>
EXPECTED BUDGET		

Exhibit I

AM

SEAS	ASSURANCE 16	TOTAL
<b>4,582.60</b>	<b>357,200.00</b>	<b>6,546,372.60</b>
0.00	0.00	0.00
0.00	0.00	0.00
<b>0.00</b>	<b>0.00</b>	<b>1,165,551.00</b>
0.00	0.00	1,165,551.00
<b>4,582.60</b>	<b>357,200.00</b>	<b>5,380,821.60</b>

SEAS	ASSURANCE 16	TOTAL
<b>1,000.00</b>	<b>69,960.00</b>	<b>1,170,209.00</b>
		0.00
0.00	0.00	0.00
<b>0.00</b>	<b>0.00</b>	<b>207,112.00</b>
0.00	0.00	207,112.00
<b>1,000.00</b>	<b>69,960.00</b>	<b>963,097.00</b>

SEAS	ASSURANCE 16	TOTAL
<b>1,000.00</b>	<b>84,220.00</b>	<b>1,967,149.00</b>
		0.00
0.00	0.00	0.00
<b>0.00</b>	<b>0.00</b>	<b>354,578.00</b>
0.00	0.00	354,578.00
<b>1,000.00</b>	<b>84,220.00</b>	<b>1,612,571.00</b>

SEAS	ASSURANCE 16	TOTAL
<b>825.00</b>	<b>64,960.00</b>	<b>1,029,121.00</b>
		0.00
0.00	0.00	0.00
<b>0.00</b>	<b>0.00</b>	<b>181,504.00</b>
0.00	0.00	181,504.00
<b>825.00</b>	<b>64,960.00</b>	<b>847,617.00</b>

SEAS	ASSURANCE 16	TOTAL
<b>757.60</b>	<b>55,110.00</b>	<b>684,136.60</b>

<b>THIS APPROVAL TO OBLIGATE</b>	<b>0.00</b>	<b>118,373.00</b>
TOTAL AVAILABLE TO OBLIGATE	0.00	118,373.00
<b>NOT AUTHORIZED TO OBLIGATE</b>	<b>54,676.00</b>	<b>455,220.00</b>

**TCCA**

First 7/1/2019	ADMIN.	FA PROGRAM
<b>CONTRACTED BUDGET</b>	<b>140,269.00</b>	<b>1,471,538.00</b>
EXPECTED BUDGET		
PREVIOUSLY OBLIGATED	0.00	0.00
<b>THIS APPROVAL TO OBLIGATE</b>	<b>0.00</b>	<b>303,984.00</b>
TOTAL AVAILABLE TO OBLIGATE	0.00	303,984.00
<b>NOT AUTHORIZED TO OBLIGATE</b>	<b>140,269.00</b>	<b>1,167,554.00</b>

LIHEAP21

CFDA#93.568

0.00	0.00	118,373.00
0.00	0.00	118,373.00
757.60	55,110.00	565,763.60

SEAS	ASSURANCE 16	TOTAL
1,000.00	82,950.00	1,695,757.00
		0.00
0.00	0.00	0.00
0.00	0.00	303,984.00
0.00	0.00	303,984.00
1,000.00	82,950.00	1,391,773.00

P37 Exhibit I

Contractor Initials *JA*

Date *11-15-2021*

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT J

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

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual federal grants equal to or greater than \$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 Sub-award and Executive Compensation Information), the New Hampshire Department of Energy must report the following information for any sub-award 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) Principal place of performance
- 9) Unique identifier of the entity (DUNS #)
- 10) Total compensation and names of the top five executives if:
  - a. More than 80% of annual gross revenues are from the Federal government and those revenues are greater than \$25M annually, and
  - b. Compensation information is not already available through reporting to the SEC.

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

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Sub-award 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 New Hampshire Department of Energy and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Jeanne Agri      Jeanne Agri Chief Executive Director  
 (Contractor Representative Signature)      (Authorized Contractor Representative Name & Title)

Community Action Program Belkap      11.15.2021  
 (Contractor Name) Merrimack, Inc. (Date)

Contractor Initials JA  
 Date 11.15.2021  
 Page 1 of 2  
 FFATA 2002 CFR 401.560



Phone (603) 225-3295  
 (800) 856-5525  
 Fax (603) 228-1898  
 Web www.bm-cap.org



2 Industrial Park Drive  
 P.O. Box 1016  
 Concord, NH  
 03302-1016

### CERTIFICATE OF AUTHORITY

I, Dennis Martino, President, Board of Directors, hereby certify that:

1. I am a duly elected officer of Community Action Program Belknap-Merrimack Counties, Inc.
2. The following is a true copy of a vote taken at a meeting of the Board of Directors, duly called and held on 1/14/2021 at which a quorum of the Directors were present and voting.

**VOTED:** That *Jeanne Agri, Executive Director, Michael Tabory, Deputy Director, Steven Gregoire, Budget Analyst, Dennis Martino, President, Board of Directors* are duly authorized on behalf of Community Action Program Belknap-Merrimack Counties, Inc. to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. Such authority to be in force and effect until 9/30/2023. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 1/15/2021

Dennis Martino  
 Signature of Elected Officer  
 Name: Dennis Martino  
 Title: President, Board of Directors

Kathy L. Howard  
 KATHY L. HOWARD Notary Public, NH  
 My Commission Expires October 17, 2028

Rev. 11/12/2020  
 kh,COA - dennis martino

<b>ALTON</b> Senior Center ..... 875-7107 Prospect View Housing ..... 875-3111	<b>CONCORD</b> Area Center ..... 773-6880 Head Start ..... 22-4477 Early Head Start ..... 77-4-477 Concord Area Meals on Wheels ..... 773-9072 Concord Area Transit ..... 773-1989 Horseshoe Pond Place ..... 773-6954 WEC/CSF ..... 773-2030 Workplace Success ..... 773-2303	<b>EPSOM</b> Meadow Brook Housing ..... 734-8750	<b>FRANKLIN</b> Head Start ..... 934-2161 Early Head Start ..... 934-2161 Senior Center ..... 934-4151 Evenside Housing ..... 934-5340	<b>LACONIA</b> Area Center ..... 574-5512 Head Start ..... 578-5334 Early Head Start ..... 578-5334 Senior Center ..... 574-7489 Family Planning ..... 574-5453 Workplace Success ..... 574-4367	<b>MEREDITH</b> Area Center ..... 779-4094	<b>NEWBURY</b> Newbury Commons Housing ..... 763-0360	<b>PEMBROKE</b> Village at Pembroke Farms Housing ..... 485-18+2	<b>PITTSFIELD</b> Senior Center ..... 435-8487 Head Start ..... 435-6618 Early Head Start ..... 435-6611	<b>SUNCOOK</b> Area Center ..... 485-7874 Senior Center ..... 485-4734	<b>TILTON</b> Senior Center ..... 577-8791	<b>WARNER</b> Area Center ..... 454-7207 Head Start ..... 454-7208 North Ridge Housing ..... 454-3398
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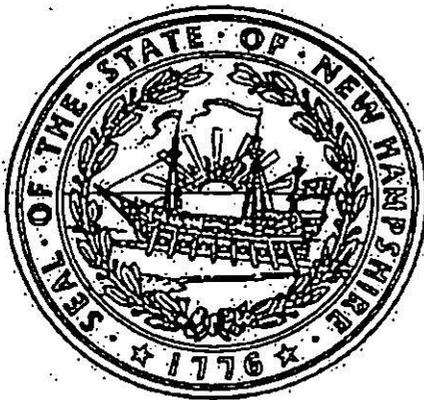
State of New Hampshire  
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that COMMUNITY ACTION PROGRAM BELKNAP AND MERRIMACK COUNTIES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 28, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 63021

Certificate Number: 0005338239



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 2nd day of April A.D. 2021.

A handwritten signature in cursive script, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
10/01/2021

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

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

<b>PRODUCER</b> FIA/Cross Insurance 1100 Elm Street  Manchester NH 03101	<b>CONTACT NAME:</b> Andrea Nicklin <b>PHONE (AC, No, Ext):</b> (803) 689-3218 <b>FAX (AC, No):</b> (803) 645-4331 <b>E-MAIL ADDRESS:</b> manch.certs@crossagency.com
<b>INSURED</b> Community Action Program Belknap-Merrimack Counties Inc. P. O. Box 1018  Concord NH 03302	<b>INSURER(S) AFFORDING COVERAGE</b> INSURER A: Selective Insurance Group INSURER B: Granite State Health Care and Human Services Self- INSURER C: Federal Ins Co INSURER D: INSURER E: INSURER F:

COVERAGES      CERTIFICATE NUMBER: 21-22 All lines w/D&O      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.

INSUR LTR	TYPE OF INSURANCE	ADDITIONAL INSURER (W/O)	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC OTHER:		S 2509940	10/01/2021	10/01/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY		S 2509940	10/01/2021	10/01/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 0		S 2509940	10/01/2021	10/01/2022	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	HCHS20210000395 (3a.) NH	02/01/2021	02/01/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Directors & Officers Liability		82471794	04/01/2021	04/01/2022	Limit \$1,000,000 Deductible \$5,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
 Refer to policy for exclusionary endorsements and special provisions.

<b>CERTIFICATE HOLDER</b>  State of New Hampshire, Dept of Energy 21 South Fruit Street Suite 10 Concord NH 03301	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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**COMMUNITY ACTION PROGRAM  
BELKNAP-MERRIMACK COUNTIES, INC.**

**LOW INCOME HOME ENERGY ASSISTANCE PROGRAM**

*10/1/2021 - 9/30/2023*

**KEY PERSONNEL SALARIES AND ALLOCATION**

<b>Name</b>	<b>Job Title</b>	<b>Salary</b>	<b>% Paid from this Contract</b>	<b>Amount Paid from this Contract</b>
Jeanne Agri	Executive Director	<i>145,916.10</i>	0%	<i>0.00</i>
Elizabeth Heyward	Community Services Director	<i>69,517.50</i>	50%	<i>34,758.75</i>
Valerie Provenzano	Program Manager, Fuel Assistance	<i>44,850.00</i>	50%	<i>22,425.00</i>

## Jeanne Agri

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### PROFESSIONAL PROFILE

Versatile and experienced leader with highly developed communication skills: written, verbal and presentational. Adept in coaching and mentoring employees and colleagues as evidenced by my selection by the National Office of Head Start to serve as a mentor for new Head Start Directors. Committed to continuous improvement of activities to ensure they meet outcomes approved by the board through strategic planning, creating goal-oriented systems and conformance with all local, state and federal guidance.

### WORK EXPERIENCE

Community Action Program Belknap-Merrimack Counties, Concord, NH

*Executive Director*

2018-present

- Assures the organization has long-range strategy which makes consistent and timely progress towards meeting the Agencies overall mission
- Responsible for the general supervision of all grant awards, ensuring that all statutory, regulatory, and /or program and financial requirements are met, that generally accepted accounting principles are applied, and that all program and financial policies and procedures are adhered to
- Provide leadership in developing programs, organizational structures and financial systems that carry out the instructions and policies authorized by the Board
- Establish sound working relationships and cooperative arrangements with community groups, organizations and all funding sources important to the development of the agency and programs.
- See that the Board Director is kept fully informed and up to date on the condition of the organization and all important Federal, State or local requirements impacting on the Agency and/or its programs.

Southern New Hampshire Services, Manchester, NH

*Education and Nutrition Operations Director*

2016 - 2018

- Coordinate, manage and monitor workings of Child Development, Women Infant and Children, and Literacy Programs, as well as development of an agency wide Two-Generational Approach to services
- Formulate, improve and implement departmental and organizational policies and procedures to maximize output. Monitor adherence to rules, regulations, and procedures
- Assist in the recruitment and placement of required staff; establishment of organizational structure; delegation of tasks and accountabilities
- Supervise staff, including establishment of work schedules and monitoring and evaluating performance in partnership with Executive Director
- Assist in development of strategic plans for operational activity; implement and manage operational plans

*Director of Child Development Programs*

2001-2016

- Hire, coach and evaluate the performance of Program Managers, Specialists, Coordinators, Center Directors, Teachers and Head Start support staff
- Provide coaching, and learning opportunities for all employees focused on promoting, supporting and improving early development of children from the prenatal stage to five years of age using research - based practices
- Plan and implement strategic interventions with Program Managers, Specialists, Coordinators and Center Directors for sites needing administrative support and direction
- Plan, coordinate and facilitate regular leadership meetings for evaluating and strengthening systems to maintain the highest quality of services in compliance with Head Start Performance Standards
- Develop internal structures, systems, and policies supporting major content areas of Head Start program including education, health, mental health, social services, parent involvement, nutrition, disabilities, and transportation

- Collaborate with managers and internal fiscal department in the monitoring and control of component budgets; identification and interpretation of Head Start and community needs; conformance to the Performance Standards and other regulatory requirements
- Work in partnership with internal departments to support project goals and meet customer expectations
- Establish and maintain relationships and collaborations with public school districts, systems of higher education, and other community agencies and partners
- Ensure adequate systems in place to maintain the highest quality of services to children and families in compliance with Head Start Performance Standards
- Ensure consistency in service delivery across the program with attention to inclusive practices and integration of component areas; encourage continuous improvement of systems.

*Quality Assurance Director/Co-Director for Child Development Programs* 1999-2001

- Established and managed a robust monitoring, analysis and evaluation system with well-defined results, milestones, and targets inclusive of Continuous Quality Improvement practices
- Monitored for quality and compliance at Grantee and Delegate level
- Worked closely with program Director to review, track and assess monitoring compliance throughout program operations
- Developed and implements a written quality assurance and performance evaluation plan in conjunction with Governing Board, Policy Council
- Interpreted and evaluated a variety of information to present it in meaningful oral or written form for varied audiences and provide reliable analysis leading to sound decision-making

*Area Manager/Education Manager* 1997-1999

- Supervision of various Child Care sites including direct supervision of Center Directors/Site Managers
- Coordinate personal and professional development and training plans for staff and ensure teaching staff progress towards educational requirements as supported by the Performance Standards
- Documented and administered both positive and negative feedback and utilize Performance Improvement Plans when warranted.

*Child Care Center Director/Site Manager* 1995-1997

- Supervised, mentored, coach and administered work plans and directives to staff
- Communicated areas of performance improvement to staff and promote training that reflected individual needs of staff members and the team as a whole
- Ensure program compliance with codes of state and local licensing agencies and grant requirements

**New Hampshire Technical College, Nashua, NH**

*Instructor* 1995-1997

- Taught Child Growth & Development and assisted in curriculum development for Early Childhood Education Program
- Planned and organized instruction to maximize documented student learning
- Employed appropriate teaching and learning strategies to communicate subject matter to students
- Modified, where applicable, instructional methods and strategies to meet diverse student needs

**EDUCATION**

**Southern New Hampshire University, Manchester, NH**

Master's in Business Administration

June 2017

**Notre Dame College, Manchester, NH**

Bachelors of Arts in Elementary Education

1981

# **Elizabeth Heyward**

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## **Highlights**

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- Fundraising and event planning
  - Relationship building expert
  - Deadline-driven
  - Donor database management
  - Exceptional multi-tasker
  - Decisive problem solver
  - Organized and efficient
  - Motivated team player
  - Cross-functional team management
- 

## **Experience**

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### **Community Services Director- August 2017-Present**

- Responsible for the planning, scheduling, implementation and monitoring of the Fuel and Electric Assistance Programs.
- Responsible for the development of internal operating procedures for the Fuel and Electric Assistance Programs compliance with agency and funding requirements
- Responsible for the development of the operating budget for Fuel and Electric Assistance Programs and area center structure with compliance with agency and funding source requirements.
- Responsible for the management, training, supervision and evaluation of Fuel and Electric Assistance and area center staff.
- Responsible for compiling and maintaining accurate records of programs statistics, financial reports, reimbursement requests for agency and various funding sources.
- Responsible for developing and implementing outreach plans and centralize client intake for Fuel and Electric Assistance Programs and other agencies services provided through the area center structure. This will be done in conjunction with agency program and area center directors.
- Responsible for securing adequate funding for Fuel and Electric Assistance Programs and local funding of area center system by local cities and towns.
- Responsible for providing public relations and information related to Fuel and

Electric Assistance Programs and area center services.

- Responsible for coordinating with other program and area center directors on grant development by other agency programs and services to meet local community needs.
- Responsible for preparing, writing, and organizing proposals and applications for Fuel and Electric Assistance Programs and area center programs.
- Responsible for the development and implementation of the information and referral system used by the area center staff.
- Responsible for the development and implementation of a community needs assessment for the Agency and communities served.
- Assist in planning, development and implementation of a data collections software package with the state and other local CAP agencies.

**Director of Mission Advancement- June 2016- July 2017**

- Work with the Executive Director and other members of senior leadership to develop the annual operating budget and identify the financial needs of the organization that must be met by fundraising;
- Create and manage the annual development plan that encompasses individual and institutional giving (foundations, corporation and partners);
- Track key metrics, where success is measured by growth in contributor numbers, donor retention and dollars raised;
- Manage the development budget and assist the Executive Director in developing individual Board member fundraising plans;
- Manage the portfolio of donor prospects, including identifying, researching, qualifying, cultivating and soliciting gifts from individuals, corporations, and foundations.
- Support the Executive Director in major gift cultivation and solicitation efforts through research, planning, strategy, moves management process.
- Collaborate with the Executive Director to create individualized stewardship plans for top contributors, including customized donor reports and donor recognition.
- Manage the annual giving program, including communications, appeals, and stewardship.
- Personally acknowledge contributors and the impact of their gifts.
- Manage budget [expenses and revenues] and staff on charitable gaming activities and placement and sales of vending machines.
- Effectively position/prepare the Executive Director and Board members for interactions with major contributors and prospects.

- Provide ongoing inspiration, support, resources and training in fundraising to the Board and staff.
- Manage the Development and Communications staff for message management and effective use of the contributor database, moves management and other tools, including cause-related marketing, cultivation events, etc.
- Collaborate with other GBS staff in the timely development of written communications such as annual appeals, direct mail and advertising.
- Travel to meet with top contributors in addition to fundraising events and board meetings.

#### **Director of Community Relations-March 2015-June 2016**

- Treasure of the Private Provider Network in Concord NH.
- Assist in all fundraising events for Great Bay. Including plan, and execution.
- Provide active representation at local and state level events and meetings.
- Stay current and report back on recent state and federal disability news.
- Increase community awareness of the organization, client services, and business opportunities,
- Assist with the newsletter, media presentations, marketing materials, and fundraising events.
- Make presentations at High Schools PTA's, and parent groups.
- Seek out other venues where groups of parents attend meetings.
- Meet with area Special Education Directors,
- Develop an active Business Advisory Council.

#### **Associate Director of Programs and Services September 2013- March 2015-Great Bay Services**

- Oversees Clinical Services. Supervises Case Managers and Nurses. Oversees Individual Service Plans, progress notes and other program documentation. Assures coordination between case managers and appropriate program staff.
- Conducts interdisciplinary staff meetings with case managers, nurses, residential managers and community center staff to assure coordination of services, client concerns, incidents and trends. Facilitates problem solving and is solution focused.
- Oversees Employment, Day and Residential Services. Reviews consumer progress, written reports and assures coordination between all assigned managers. Supervises all direct care program managers.
- Is responsible for the hiring and dismissal of all direct care staff.

- Responsible for orientation and training of program staff.
- Oversees Residential Managers
- Acts as liaison with funding and regulatory agencies including Developmental Disabilities of Maine and New Hampshire.
- Assists in preparation of annual budget for services Responsible for contract management and compliance for all services reporting to the position.
- Oversees consumer admission, intake, program management, transfer and discharge decisions and procedures.
- Works in collaboration with and supports the Executive Director on various projects and initiatives.
- Assists the Executive Director in matters relating to organizational operations: Acts as back up for the Executive Director in his/her absence.
- Coordinates orients and oversees placements of volunteers and interns.

Program Manager for Employment Services October 2011- August 2013-Great Bay Services

Community Employment Coordinator: Great Bay Services, November 2008- October 2011

Secretary: Leddy Center for the Performing Arts, July 2008- March 2009

Marketing and Communications Intern: Amphenol TCS, October 2007- August 2008

## Education

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- MBA in Leadership: SNHU, Manchester NH
- Graduate Certificate in Leadership in a Not for Profit: SNHU, Manchester, NH
- Bachelor of Science in Business Administration , Hesser College, Manchester, NH
- Associates Degree in Public Relations, Hesser College, Manchester, NH

## Skills and Training

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- Constant Contact- Monthly newsletter
- Donor Perfect- Use this for our donor database.
- Attended the CASE Summer Institute in Educational Fundraising
- Microsoft Office- Word, Excel, Publisher, and PowerPoint
- Board of Directors for Epping Community Church

Valerie L Provenzano

4 Profile

Experienced in office administrative and management skills  
Excellent communication skills, assisting others and independent working capabilities -

4 Skills

Applications: Microsoft Excel, Office, Word and Outlook, Quickbooks

4 Work Experience

Community Action Program Belknap-Merrimack Counties Inc., Concord NH

Fuel Assistance Program Manager, Community Services Dept 6/2017 – present

Responsible for the day to day operations and management duties of the Federal Fuel Assistance program (LIHEAP) in the Community Service Department. Assists in the planning, implementation, monitoring and reporting of the Fuel Assistance program. Provides operational management support for the office functions in Concord and at local centers, including applications, certifications, interaction with participants and vendor inquiries, preparation and maintenance of record keeping systems and collection of data statistics for all programs for funding requests and reports. Assists in the certification and processing of incoming FAP/EAP applications to include vendor and client notification. Answers FAP/EAP office telephone calls to resolve questions and inquiries. Provides FAP program information, modifications and procedure manual information directed from OSI to Intake, Certifier(s) and program A/P clerk. Supervises Certifier(s). Maintains full understanding and knowledge of and oversees the FAP invoice payment process, issuance, maintenance and follow-up of FAP program Vendor contracts and fiscal procedures. Maintains knowledge of federal, state and agency policies and procedures for effective implementation of the Fuel Assistance Program goals and objectives.

Program Assistant, Community Services Dept

2/2009 – 6/2017

Assist Director with the administration and management duties of the Federal Fuel Assistance Program (LIHEAP) and State Electrical Assistance programs. Assist in the oversight of the intake and outreach functions of the agency's Area Center system. Provides clerical support for office functions in the Concord office and at the local centers, including applications, certifications, interaction with participants and vendor inquiries; preparation and maintenance of record keeping systems and collection of data statistics for all programs for funding requests and reports. Coordinates the paperwork flow of information to participants, Area Center staff and other programs within the agency. Assists in training and coaching of Intake staff and Area Center Managers.

D&S Designs, LLC, Gilmanston IW, NH

Bookkeeper/Office Manager

2003 -11/2008

Responsible for managing the day to day office operations for this custom fine cabinetry and furniture company. Interact with clients and contractors to schedule work. Track progress and job costs of multiple projects. Utilize Quickbooks for billing, accounts payable & receivable, payroll, banking, time tracking, job & supply ordering, budgeting, forecasting and marketing. Compose bid letters and proposals. Prepare and maintain employee records and all human resource functions. Maintained sales literature and company website. As needed, supervised Shop personnel and assisted with detail and finish work of cabinetry.

Palmer Gas & Oil Company, Atkinson, NH

Sales Support Staff

2001 – 2003

Assisted inside and outside Sales personnel. Scheduled sales personnel appointments and installation of products and technicians. Client Communications. Assisted with general office duties and support.

**Eastern Propane & Oil Company, Loudon, NH**  
**Office Manager**

**2000 – 2001**

Managed 6 office personnel. Responsible for hiring, training and motivation. Calculate and submit weekly payroll for 30+ employees. Submit accounts payable for department. General office duties: inputting and maintaining all new/existing customer accounts, monthly budget and pre-buy accounts and customer correspondence.

**Service Department Managers Assistant**

**1998 – 2000**

Assisted in supervising 9 LP/Oil technicians. Scheduled appointments and installations. Answer & resolve incoming Service Dept telephone calls.

✦ Education

Hesser College, Manchester, NH

Associate Degree in Business Science, 1987

Continuing Education, Concord and Derry School Districts

Certificates of Completion – Microsoft Windows 98 and Excel

✦ Activities

Membership in Greater Concord Area Chamber of Commerce, 2007 – 2008

✦ References - available upon request

*Financial Statements*

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**COMMUNITY ACTION PROGRAM  
BELKNAP - MERRIMACK COUNTIES, INC.**

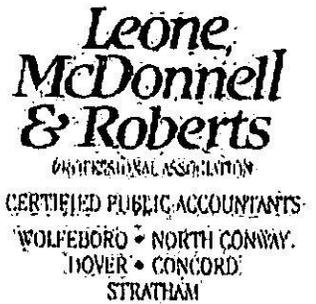
**FOR THE YEARS ENDED FEBRUARY 28, 2021 AND  
FEBRUARY 29, 2020 AND  
INDEPENDENT AUDITORS' REPORT AND  
REPORTS ON COMPLIANCE AND INTERNAL CONTROL**

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020**

**TABLE OF CONTENTS**

	<b><u>Page(s)</u></b>
Independent Auditors' Report	1 - 2
Consolidated Financial Statements:	
Consolidated Statements of Financial Position	3
Consolidated Statements of Activities	4 - 5
Consolidated Statements of Functional Expenses	6 - 7
Consolidated Statements of Cash Flows	8 - 9
Notes to Consolidated Financial Statements	10 - 23
Supplementary Information:	
Schedule of Expenditures of Federal Awards	24 - 25
Notes to Schedule of Expenditures of Federal Awards	26
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	27 - 28
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance required by the Uniform Guidance	29 - 30
Schedule of Findings and Questioned Costs	31 - 33
Summary Schedule of Prior Audit Findings	34



To the Board of Directors  
Community Action Program Belknap-Merrimack Counties, Inc.  
Concord, New Hampshire

## **INDEPENDENT AUDITORS' REPORT**

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

We have audited the accompanying consolidated financial statements of Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the consolidated statements of financial position as of February 28, 2021 and February 29, 2020, and the related consolidated statements of activities, functional expenses and cash flows, and notes to the consolidated financial statements for the years then ended.

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

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

### **Auditors' Responsibility**

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

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

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

**Opinion**

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Community Action Program Belknap-Merrimack Counties, Inc. as of February 28, 2021, and the changes in net assets and cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

**Other Information**

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2022, on our consideration of Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and compliance.

*Leone McDermott & Roberts*  
*Professional Association*

Concord, New Hampshire  
February 14, 2022

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

	<u>ASSETS</u>	
	<u>2021</u>	<u>2020</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 899,766	\$ 549,026
Accounts receivable	3,762,809	2,656,855
Inventory	55,895	22,916
Prepaid expenses	73,709	44,159
Investments	127,996	110,078
Total current assets	<u>4,920,175</u>	<u>3,283,034</u>
<b>PROPERTY</b>		
Land, buildings and improvements	7,146,516	5,644,770
Equipment, furniture and vehicles	6,117,020	5,652,539
Construction in process	18,126	-
Total property	<u>13,281,662</u>	<u>11,197,309</u>
Less accumulated depreciation	<u>7,639,290</u>	<u>6,695,428</u>
Property, net	<u>5,642,372</u>	<u>4,501,881</u>
<b>OTHER ASSETS</b>		
Cash escrow and reserve funds	65,437	-
Tenant security deposits	6,881	-
Due from related party	-	139,441
Total other assets	<u>72,318</u>	<u>139,441</u>
<b>TOTAL ASSETS</b>	<u>\$ 10,634,865</u>	<u>\$ 7,924,358</u>
	<u>LIABILITIES AND NET ASSETS</u>	
<b>CURRENT LIABILITIES</b>		
Current portion of notes payable	\$ 213,444	\$ 201,245
Line of credit	380,028	550,000
Accounts payable	1,525,832	1,160,635
Accrued expenses	788,951	757,999
Refundable advances	1,036,941	1,084,516
Total current liabilities	<u>3,945,196</u>	<u>3,754,395</u>
<b>LONG TERM LIABILITIES</b>		
Paycheck Protection Program loan	1,935,300	-
Notes payable, less current portion shown above	939,697	814,253
Tenant security deposits	6,881	-
Total liabilities	<u>6,827,074</u>	<u>4,568,648</u>
<b>NET ASSETS</b>		
Without donor restrictions	2,758,959	2,992,894
With donor restrictions	1,048,832	362,814
Total net assets	<u>3,807,791</u>	<u>3,355,708</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 10,634,865</u>	<u>\$ 7,924,356</u>

See Notes to Consolidated Financial Statements

**COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**

**CONSOLIDATED STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED FEBRUARY 28, 2021**

	<u>Without Donor</u> <u>Restrictions</u>	<u>With Donor</u> <u>Restrictions</u>	<u>Total</u>
<b>REVENUES AND OTHER SUPPORT</b>			
Grant awards	\$ 20,625,325	\$ -	\$ 20,625,325
Rental income	123,657	-	123,657
Other funds	2,375,403	3,733,625	6,108,928
In-kind	490,035	-	490,035
United Way	5,297	-	5,297
Interest income	383	-	383
Realized gain on sale of equipment	3,500	-	3,500
	<hr/>	<hr/>	<hr/>
Total revenues and other support	23,623,600	3,733,525	27,357,125
<b>NET ASSETS RELEASED FROM</b>			
<b>RESTRICTIONS</b>	<u>3,047,507</u>	<u>(3,047,507)</u>	<u>-</u>
	<hr/>	<hr/>	<hr/>
Total	26,671,107	686,018	27,357,125
<b>EXPENSES</b>			
Salaries and wages	9,010,668	-	9,010,668
Payroll taxes and benefits	2,538,067	-	2,538,067
Travel	145,913	-	145,913
Occupancy	1,429,443	-	1,429,443
Program services	11,796,741	-	11,796,741
Other costs	1,599,972	-	1,599,972
Depreciation	458,009	-	458,009
In-kind	490,034	-	490,034
	<hr/>	<hr/>	<hr/>
Total expenses	27,468,847	-	27,468,847
<b>CHANGE IN NET ASSETS BEFORE GAIN ON</b>			
<b>INVESTMENT IN LIMITED PARTNERSHIP</b>	(797,740)	686,018	(111,722)
<b>GAIN ON INVESTMENT IN LIMITED PARTNERSHIP</b>	<u>64,397</u>	<u>-</u>	<u>64,397</u>
	<hr/>	<hr/>	<hr/>
<b>CHANGE IN NET ASSETS</b>	(733,343)	686,018	(47,325)
<b>NET ASSETS, BEGINNING OF YEAR</b>	2,992,894	362,814	3,355,708
<b>NET ASSETS TRANSFERRED FROM LIMITED</b>			
<b>PARTNERSHIP</b>	<u>499,408</u>	<u>-</u>	<u>499,408</u>
	<hr/>	<hr/>	<hr/>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 2,758,959</u>	<u>\$ 1,048,832</u>	<u>\$ 3,807,791</u>

See Notes to Consolidated Financial Statements

**COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED FEBRUARY 29, 2020**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>REVENUES AND OTHER SUPPORT</b>			
Grant awards	\$ 18,276,247	\$ -	\$ 18,276,247
Other funds	2,437,366	2,986,021	5,423,387
In-kind	920,759	-	920,759
United Way	11,938	-	11,938
	<hr/>	<hr/>	<hr/>
Total revenues and other support	21,646,310	2,986,021	24,632,331
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>			
	3,130,622	(3,130,622)	-
	<hr/>	<hr/>	<hr/>
Total	24,776,932	(144,601)	24,632,331
<b>EXPENSES</b>			
Salaries and wages	9,213,867	-	9,213,867
Payroll taxes and benefits	2,508,455	-	2,508,455
Travel	322,894	-	322,894
Occupancy	1,393,046	-	1,393,046
Program services	9,231,697	-	9,231,697
Other costs	1,634,451	-	1,634,451
Depreciation	401,166	-	401,166
In-kind	920,759	-	920,759
	<hr/>	<hr/>	<hr/>
Total expenses	25,626,335	-	25,626,335
<b>CHANGE IN NET ASSETS</b>			
	(849,403)	(144,601)	(994,004)
<b>NET ASSETS, BEGINNING OF YEAR</b>			
	3,842,297	507,415	4,349,712
	<hr/>	<hr/>	<hr/>
<b>NET ASSETS, END OF YEAR</b>			
	\$ 2,992,894	\$ 362,814	\$ 3,355,708
	<hr/>	<hr/>	<hr/>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED FEBRUARY 28, 2021

	<u>Program</u>	<u>Management</u>	<u>Total</u>
Salaries and wages	\$ 8,423,286	\$ 587,382	\$ 9,010,668
Payroll taxes and benefits	2,308,290	229,777	2,538,067
Travel	145,104	809	145,913
Occupancy	1,293,121	136,322	1,429,443
Program Services	11,796,741	-	11,796,741
Other costs:			
Accounting fees	-	80,013	80,013
Legal fees	19,604	-	19,604
Supplies	165,804	30,710	196,514
Postage and shipping	56,087	8,986	65,073
Equipment rental and maintenance	6,736	-	6,736
Printing and publications	34,562	3,551	38,113
Conferences, conventions and meetings	632	-	632
Interest	39,595	22,938	62,533
Insurance	123,704	27,528	151,232
Membership fees	10,040	7,019	17,059
Utility and maintenance	190,837	62,549	253,386
Computer services	47,178	8,660	55,838
Other	584,982	68,257	653,239
Depreciation	458,009	-	458,009
In-kind	490,034	-	490,034
<b>Total functional expenses</b>	<b>\$ 26,194,346</b>	<b>\$ 1,274,501</b>	<b>\$ 27,468,847</b>

See Notes to Consolidated Financial Statements

**COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED FEBRUARY 29, 2020**

	<u>Program</u>	<u>Management</u>	<u>Total</u>
Salaries and wages	\$ 8,797,236	\$ 416,631	\$ 9,213,867
Payroll taxes and benefits	2,468,991	39,464	2,508,455
Travel	322,870	24	322,894
Occupancy	1,225,265	167,781	1,393,046
Program Services	9,231,697	-	9,231,697
Other costs:			
Accounting fees	475	60,771	61,246
Legal fees	-	9,261	9,261
Supplies	214,778	31,442	246,220
Postage and shipping	19,055	34,399	53,454
Equipment rental and maintenance	3,627	275	3,902
Printing and publications	27,109	6,562	33,671
Conferences, conventions and meetings	27,248	4,662	31,910
Interest	57,543	15,712	73,255
Insurance	133,619	5,949	139,568
Membership fees	12,862	7,586	20,448
Utility and maintenance	170,336	48,114	218,450
Computer services	51,908	-	51,908
Other	663,656	27,502	691,158
Depreciation	401,166	-	401,166
In-kind	920,759	-	920,759
	<u>\$ 24,750,200</u>	<u>\$ 878,135</u>	<u>\$ 25,628,335</u>

See Notes to Consolidated Financial Statements

**COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**

**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020**

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ (47,325)	\$. (994,004)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation	458,009	401,168
Interest on deferred financing costs	484	-
Realized gain on sale of equipment	(3,500)	-
Gain on investment in limited partnership	(64,397)	-
Decrease (increase) in current assets:		
Accounts receivable	(1,203,458)	(235,814)
Inventory	(32,979)	(116)
Prepaid expenses	(18,723)	8,473
Decrease (increase) in current liabilities:		
Accounts payable	356,371	91,470
Accrued expenses	23,890	(308,749)
Refundable advances	(47,575)	86,184
	<u>(579,203)</u>	<u>(951,390)</u>
<b>NET CASH USED IN OPERATING ACTIVITIES</b>		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of property	3,500	-
Additions to property investments	(618,410)	(288,834)
	<u>(17,918)</u>	<u>(7,556)</u>
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>(632,828)</u>	<u>(276,190)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Paycheck Protection loan proceeds	1,935,300	-
Net repayments on line of credit	(169,972)	550,000
Repayment of long term debt	(199,152)	(185,156)
	<u>1,566,176</u>	<u>364,844</u>
<b>NET CASH PROVIDED BY FINANCING ACTIVITIES</b>		
<b>NET INCREASE (DECREASE) IN CASH AND RESTRICTED CASH</b>	354,145	(862,736)
<b>CASH AND RESTRICTED CASH BALANCE, BEGINNING OF YEAR</b>	549,026	1,411,762
<b>CASH AND RESTRICTED CASH TRANSFERRED FROM LIMITED PARTNERSHIP</b>	<u>62,032</u>	<u>-</u>
<b>CASH AND RESTRICTED CASH BALANCE, END OF YEAR</b>	<u>\$ 965,203</u>	<u>\$ 549,026</u>

See Notes to Consolidated Financial Statements.

**COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**

**CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)  
FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020**

	<u>2021</u>	<u>2020</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
Cash paid during the year for interest	\$ 62,533	\$ 73,259
<b>SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING ACTIVITIES:</b>		
Transfer of assets from newly consolidated LP:		
Accounts receivable	\$ 2,496	\$ -
Prepaid expenses	10,827	-
Property, net	980,089	-
Security deposits	8,132	-
Total transfer of assets from newly consolidated LP	\$ 1,001,544	\$ -
Transfer of liabilities from newly consolidated LP:		
Accounts payable	\$ 8,825	\$ -
Accrued expenses	7,062	-
Security deposits	8,132	-
Note payable	336,311	-
Total transfer of liabilities from newly consolidated LP	\$ 360,330	\$ -
Total transfer of partners' capital from newly consolidated LP	\$ 499,408	\$ -
Partnership capital previously recorded as investment in related parties	203,838	-
Total transfer of partners' capital from newly consolidated LP	\$ 703,246	\$ -

See Notes to Consolidated Financial Statements.

# COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

### 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Nature of Organization

Community Action Program Belknap – Merrimack Counties, Inc. (the Organization) is a New Hampshire nonprofit organization that serves nutritional, health, living and support needs of the low income and elderly clients in the two county service areas, as well as state wide. These services are provided with the financial support of various federal, state, county and local organizations.

#### Principles of Consolidation

The consolidated financial statements include the accounts of Community Action Program of Belknap-Merrimack Counties, Inc. and the following entities as Community Action Program of Belknap-Merrimack Counties, Inc. has both an economic interest and control of the entities through a majority voting interest in their governing board. All significant intercompany items and transactions have been eliminated from basic consolidated financial statements:

- Sandy Ledge Limited Partnership
- CAP BMC Development Corporation

#### Basis of Accounting

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting in accordance with the accounting principles generally accepted in the United State of America.

#### Basis of Presentation

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

**Net assets without donor restrictions** include net assets that are not subject to any donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

**Net assets with donor restrictions** include net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020**

Donor restricted contributions are reported as increases in net assets with donor restrictions. When restrictions expire, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the consolidated statements of activities.

The Organization had net assets with donor restrictions of \$1,048,832 and \$362,814 at February 28, 2021 and February 29, 2020, respectively. See Note 13.

**Income Taxes**

Community Action Program of Belknap-Merrimack Counties, Inc. is organized as a nonprofit corporation and is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3). The Internal Revenue Service has determined them to be other than a private foundation.

The Organization files information returns in the United States and the State of New Hampshire. The Organization is subject to examinations by tax authorities for three years.

CAP BMC Development Corporation is taxed as a "C" Corporation under the Internal Revenue Code. The Corporation accounts for deferred income taxes under the asset and liability method in accordance with Accounting Standards Codification No. 740 (ASC 740), *Accounting for Income Taxes*. The objective of this method is to establish deferred tax assets and liabilities for temporary differences between the financial reporting basis and the tax basis of the Company's assets and liabilities at the enacted tax rate expected to be in effect when such amounts are realized or settled. ASC 740 also required deferred tax assets and liabilities to be shown separately. There are no deferred tax assets or liabilities. The Corporation has no federal net operating loss carryforwards available at February 28, 2021 and 2020.

Sandy Ledge Limited is taxed as a partnership. Federal income taxes are not payable, or provided by the partnership. Earnings and losses are included in the partners' federal income tax returns based on their share of partnership earnings. Partnerships are required to file income tax returns with the State of New Hampshire and pay an income tax at the state's statutory rate.

Accounting Standard Codification No. 740 (ASC 740), *Accounting for Income Taxes*, established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in consolidated financial statements. The Organization has analyzed its tax position taken on its income tax returns for the past three years, and has concluded that no additional provision for income taxes is necessary in the Organization's consolidated financial statements.

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020**

**Property**

Property and equipment is recorded at cost or, if donated, at the approximate fair value at the date of the donation. Assets purchased with a useful life in excess of one year and exceeding \$5,000 are capitalized unless a lower threshold is required by certain funding sources. Depreciation is computed on the straight-line basis over the estimated useful lives of the related assets as follows:

Buildings and improvements	40 years
Equipment, furniture and vehicles	3 - 7 years

**Use of Estimates**

The preparation of consolidated financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash and Cash Equivalents**

For purposes of the consolidated statements of cash flows, the Organization considers all liquid investments purchased with original maturities of three months or less to be cash equivalents.

The Organization maintains its cash in bank deposit accounts, which at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts.

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

	<u>2021</u>	<u>2020</u>
Cash, operations	\$ 899,766	\$ 549,026
Cash escrow and reserve funds	<u>65,437</u>	<u>-</u>
Total cash and restricted cash	<u>\$ 965,203</u>	<u>\$ 549,026</u>

**Contributed Services**

Donated services are recognized as contributions in accordance with FASB ASC No. 958, *Accounting for Contributions Received and Contributions Made*, if the services (a) create or enhance non-financial assets or (b) require specialized skills, and would otherwise be purchased by the Agency.

Volunteers provided various services throughout the year that are not recognized as contributions in the consolidated financial statements since the recognition criteria under FASB ASC No. 958 were not met.

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020**

**In-Kind Donations / Noncash Transactions**

Donated facilities, services and supplies are reflected as revenue and expense in the accompanying consolidated financial statements, if the criteria for recognition is met. This represents the estimated fair value for the service, supplies and space that the Organization might incur under normal operating activities. The Organization received \$490,035 and \$920,759 in donated facilities, services and supplies for the years ended February 28, 2021 and February 29, 2020, respectively, as follows:

The Organization receives contributed professional services that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these services was determined to be \$18,937 and \$52,181 for the years ended February 28, 2021 and February 29, 2020, respectively.

The Organization also receives contributed food commodities and other goods that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these food commodities and goods was determined to be \$471,098 and \$868,578 for the years ended February 28, 2021 and February 29, 2020, respectively.

**Advertising**

The Organization expenses advertising costs as they are incurred. Total advertising costs for the years ended February 28, 2021 and February 29, 2020 totaled \$14,287 and \$46,899, respectively.

**Inventory**

Inventory consists of weatherization supplies and work in process and is valued at the lower of cost or net realizable value, using the first-in, first-out method.

**New Accounting Pronouncement**

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers* (Topic 606). The ASU and all subsequently issued clarifying ASUs replaced most existing revenue recognition guidance in U.S. GAAP. The ASU also requires expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The Organization adopted the new standard effective March 1, 2020, the first day of the Organization's fiscal year using the modified retrospective approach. The adoption did not result in a change to the accounting for the applicable revenue streams; as such, no cumulative effect adjustment was recorded.

**Revenue Recognition**

Amounts received from conditional grants and contracts for specific purposes are generally recognized as income to the extent that related expenses and conditions are incurred or met. Conditional grants received prior to the conditions being met are reported as refundable advances. Contributions of cash and other assets are reported as with donor restrictions if they are received with donor imposed stipulations that limit the use of the donated assets. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as without donor restrictions.

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020**

**Program Service Revenue**

Program service revenue is recognized as revenue when the services are performed.

**Rental Revenue**

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

**Performance Obligations and Contract Assets and Liabilities**

The performance obligations related to the lease contracts and program services are satisfied at a point in time. Revenue from performance obligations satisfied at a point in time consist of monthly rental payments and fees for program services. Contract assets for the year ended February 28, 2021 were \$2,378. Contract liabilities for the year ended February 28, 2021 were \$911. There were no contract assets or liabilities for the year ended February 29, 2020.

**Functional Allocation of Expenses**

The costs of providing the various programs and other activities have been presented in the Consolidated Statements of Functional Expenses. Accordingly, certain costs have been allocated among the program services and supporting activities benefited. Expenses are charged to each program based on the direct expenses incurred or estimated usage based on time spent on each program by staff.

<b><u>Expense</u></b>	<b><u>Method of allocation</u></b>
Wages and benefits	Time and effort
Depreciation	Actual assets used by program
All other expenses	Direct assignment

**2. LIQUIDITY AND AVAILABILITY**

The following represents the Organization's financial assets as of February 28, 2021 and February 29, 2020:

	<b><u>2021</u></b>	<b><u>2020</u></b>
Financial assets at year end:		
Cash and cash equivalents, undesignated	\$ 889,766	\$ 549,026
Accounts receivable	3,762,809	2,556,855
Investments	127,996	110,078
Cash escrow and reserves	65,437	-
Total financial assets	<u>4,846,008</u>	<u>3,215,959</u>

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020.**

Less amounts not available to be used within one year:		
Net assets with donor restrictions	1,048,832	362,814
Reserve funds	60,212	-
	<u>1,109,044</u>	<u>362,814</u>
Amounts not available within one year		
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 3,736,964</u>	<u>\$ 2,853,145</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$4,360,000 and \$3,995,000 respectively, at February 28, 2021 and February 29, 2020. The Organization has a line of credit with \$219,972 and \$50,000, available to borrow on, at February 28, 2021 and February 29, 2020, respectively.

**3. ACCOUNTS RECEIVABLE**

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at February 28, 2021 and February 29, 2020. The Organization has no policy for charging interest on overdue accounts.

**4. 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 \$1,036,941 and \$1,084,516 as of February 28, 2021 and February 29, 2020, respectively.

**5. RETIREMENT PLAN**

The Organization has a qualified contributory pension plan which covers substantially all employees. The cost of the plan is charged to programs administered by the Organization. The expense of the plan for the year ended February 28, 2021 and February 29, 2020 totaled \$193,103 and \$181,057, respectively.

**6. LEASED FACILITIES**

Facilities occupied by the Organization for its community service programs are leased under various operating leases. The lease terms range from month to month to twenty years. For the year ended February 28, 2021 and February 29, 2020, the annual lease expense for the leased facilities was \$542,317 and \$546,861, respectively.

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020**

The approximate future minimum lease payments on the above leases are as follows:

<u>Year Ended</u> <u>February 28</u>	<u>Amount</u>
2022	\$ 472,703
2023	445,235
2024	411,834
2025	245,038
2026	88,762
Thereafter	<u>776,979</u>
Total	<u>\$ 2,440,551</u>

**7. ACCRUED EARNED TIME**

The Organization has accrued a liability for future annual leave time that its employees have earned and vested with the employees in the amount of \$415,580 and \$341,532 at February 28, 2021 and February 29, 2020, respectively.

**8. BANK LINE OF CREDIT**

The Organization has a \$200,000 revolving line of credit agreement (the line) with a bank that is due on demand. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (4.75% at February 28, 2021 and February 29, 2020) plus 1%, but not less than 6% per annum. The line is secured by all the Organization's assets. There was no balance outstanding at February 28, 2021. There was a balance of \$200,000 outstanding at February 29, 2020.

During the year ended February 29, 2020 the Organization entered into an additional revolving line of credit agreement (the line) in the amount of \$400,000, with a bank that is due on demand. The line calls for monthly variable interest payments based on the LIBOR rate (2.62% and 4.02% at February 28, 2021 and February 29, 2020, respectively). The line is secured by all the Organization's assets. There was a balance of \$380,028 and \$350,000 outstanding at February 28, 2021 and February 29, 2020, respectively.

**9. CONCENTRATION OF RISK**

For the years ended February 28, 2021 and February 29, 2020, approximately \$11,400,000 (42%) and \$12,100,000 (49%), respectively, of the Organization's total revenue was received from the Department of Health and Human Services. The future scale and nature of the Organization is dependent upon continued support from this department.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

10. LONG TERM DEBT

Long term debt consisted of the following as of February 28, 2021 and February 29, 2020:

	<u>2021</u>	<u>2020</u>
5.50% note payable to a financial institution in monthly installments of \$1,634 through July 2039. The note is secured by property of the Organization.	\$ 225,459	\$ 232,259
5.75% note payable to a financial institution in monthly installments for principal and interest of \$13,912 through July 2023. The note is secured by property of the Organization for Lakes Region Family Center.	375,827	520,492
3.00% note payable to the City of Concord for leasehold improvements in monthly installments for principal and interest of \$747 through May 2027. The note is secured by property of the Organization for the agency administrative building renovations.	50,507	57,848
7.00% note payable to a bank in monthly installments for principal and interest of \$4,842 through May 2023. The note is secured by a first real estate mortgage and assignment of rents and leases on property located in Concord, New Hampshire for Early Head Start.	164,553	204,899
Non-interest bearing note payable by Sandy Ledge to New Hampshire Housing deferred until June 1, 2034 or until the project is sold or refinanced or surplus cash is available. The note is collateralized by a mortgage on real estate.	<u>343,081</u>	<u>-</u>
Total long-term debt before unamortized deferred financing cost	1,159,427	1,015,498
Unamortized deferred financing costs	<u>(6,286)</u>	<u>-</u>
	1,153,141	1,015,498
Less amounts due within one year	<u>213,444</u>	<u>201,245</u>
Long term portion	<u>\$ 939,697</u>	<u>\$ - 814,253</u>

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020**

The scheduled maturities of long-term debt as of February 28, 2021 were as follows:

<u>Year Ending</u> <u>February 28</u>	<u>Amount</u>
2022	\$ 213,444
2023	226,567
2024	146,511
2025	16,749
2026	17,517
Thereafter	<u>532,353</u>
	<u>\$ 1,153,141</u>

**11. PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following as of February 28, 2021, and February 29, 2020:

	<u>2021</u>	<u>2020</u>
Land	\$ 279,340	\$ 168,676
Building and improvements	6,867,176	5,376,094
Equipment and vehicles	6,117,020	5,652,539
Construction in process	<u>18,126</u>	<u>          </u>
	13,281,662	11,197,309
Less accumulated depreciation	<u>7,639,290</u>	<u>6,695,428</u>
Property and equipment, net	<u>\$ 5,642,372</u>	<u>\$ 4,501,881</u>

Depreciation expense for the years ended February 28, 2021 and February 29, 2020 totaled \$458,009 and \$401,166, respectively.

**12. CONTINGENCIES**

The Organization receives grant funding from various sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Organization might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of February 28, 2021.

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020**

**13. NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are available for the following specific program services as of February 28, 2021, and February 29, 2020:

	<u>2021</u>	<u>2020</u>
NH Food Pantry Coalition	\$ 663	\$ 663
Senior Center	142,817	141,114
Elder Services	499,201	2,867
Mary Gale	-	24,082
NH Rotary Food Challenge	5,058	5,068
Summer Feeding	60,433	18,840
Common Pantry	5,512	4,764
Caring Fund	8,791	9,064
Agency – FAP	2,604	4,751
Agency Head Start	224,847	145,747
Agency – FP/PN	87,387	-
Community Crisis	350	2,550
Other Programs	11,169	3,304
	<u>\$ 1,048,832</u>	<u>\$ 362,814</u>
Total net assets with donor restrictions		

**14. RELATED PARTY TRANSACTIONS**

The Organization serves as the management agent for the following organizations:

<u>Related Party</u>	<u>Function</u>
Belmont Elderly Housing, Inc.	HUD Property
Essex Elderly Housing, Inc.	HUD Property
Alton Housing for the Elderly, Inc.	HUD Property
Pembroke Housing for the Elderly, Inc.	HUD Property
Newbury Elderly Housing, Inc.	HUD Property
Kearsarge Elderly Housing, Inc.	HUD Property
Riverside Housing Corporation	HUD Property
Twin Rivers Community Corporation	Property Development
Ozanam Place, Inc.	Transitional Supportive Services
TRCC Housing Limited Partnership I	Low Income Housing Tax Credit Property

The services performed by the Organization included, marketing, accounting, tenant selection (for the HUD properties), HUD compliance (for the HUD properties), and maintenance of property.

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020**

The total amount due from the related parties (collectively) at February 28, 2021 and February 29, 2020 was \$181,384 and \$198,763, respectively, and is included in accounts receivables.

**15. RECLASSIFICATION**

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

**16. FAIR VALUE OF FINANCIAL INSTRUMENTS**

Community Action Program Belknap-Merrimack Counties, Inc. has also invested money relating to its Fix-It program in certain mutual funds. The fair value of the mutual funds totaled \$126,996 and \$109,078 at February 28, 2021 and February 29, 2020, respectively.

ASC Topic No. 825-10, Financial Instruments, provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with FASB ASC 820, the Organization may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, FASB ASC 820 establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

Level 2 - Inputs to the valuation methodology are other than quoted market prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability, and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

At February 28, 2021 and February 29, 2020, the Organization's investments were classified as Level 1 and were based on fair value.

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020**

**Fair Value Measurements using Significant Observable Inputs (Level 1)**

	<u>2021</u>	<u>2020</u>
Beginning balance – mutual funds	\$ 109,078	\$ 101,522
Total gains – mutual funds	<u>17,918</u>	<u>7,556</u>
Ending balance – mutual funds	<u>\$ 126,996</u>	<u>\$ 109,078</u>

The carrying amount of cash, current assets, other assets and current liabilities, approximates fair value because of the short maturity of those instruments.

The Organization also has \$1,000 invested in a Partnership, The Lakes Region Partnership for Public Health, at February 28, 2021 and February 29, 2020.

**17. FISCAL AGENT**

Community Action Program Belknap-Merrimack Counties, Inc. acts as the fiscal agent for the following community organizations: Franklin Community Services Building (Franklin), the Common Pantry (Laconia), the Caring Fund (Meredith), the NH Food Pantry Coalition, the NH Rotary Food Challenge and FGP/SCP Association Region 1. The Agency provides the management and oversight of the revenues received (donations) and the expenses (utilities, food and emergency services).

**18. PAYCHECK PROTECTION PROGRAM**

In April 2020, the Organization received loan proceeds in the amount of \$1,935,300, under the Paycheck Protection Program ("PPP"). The PPP is established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act").

If the Organization does not meet the loan criteria, the unforgiven portion of the PPP loan is payable over five years at an interest rate of 1%, with a deferral of payments for the first ten months.

**19. OTHER MATTERS**

The impact of the novel coronavirus (COVID-19) and measures to prevent its spread are affecting the Organization's business. The significance of the impact of these disruptions, including the extent of their adverse impact on the Organization's financial and operational results, will be dictated by the length of time that such disruptions continue and, in turn, will depend on the currently unknowable duration of the COVID-19 pandemic and the impact of governmental regulations that might be imposed in response to the pandemic.

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020**

**20. TRANSFER OF PARTNERSHIP INTEREST**

During the year ended February 28, 2021, Community Action Program of Belknap-Merrimack Counties, Inc. acquired a partnership interest in a low-income housing limited partnership, Sandy Ledge.

The following is a summary of the assets and liabilities of the partnership at the date of acquisition:

Date of Transfer	<u>03/01/2020</u>
Cash	\$ 3,793
Cash reserves	58,239
Accounts receivable	2,496
Prepaid expenses	10,827
Property, net	980,089
Other assets	<u>8,132</u>
Total assets	<u>\$ 1,063,576</u>
Note payable	\$ 336,311
Other liabilities	<u>24,019</u>
Total liabilities	360,330
Partners' capital	<u>703,246</u>
Total liabilities and Partners' Capital consolidated	<u>\$ 1,063,576</u>

**21. SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the consolidated statement of financial position date, but before the consolidated financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the consolidated statement of financial position date, including the estimates inherent in the process of preparing consolidated financial statements. Non-recognized subsequent events are events that provide evidence about conditions that did not exist at the consolidated statement of financial position date, but arose after that date. Management has evaluated subsequent events through February 14, 2022, the date the consolidated financial statements were available to be issued.

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020**

On September 14, 2021, the Organization received partial forgiveness in the amount of \$1,615,427. The remaining \$312,873 has been converted to a loan, due in 44 monthly payments of principal and interest at a rate of 1%. The loan will mature in April 2025.

**COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED FEBRUARY 28, 2021**

FEDERAL GRANTOR/ PROGRAM TITLE	Assistance Listing NUMBER	PASS THROUGH GRANTOR'S NAME	IDENTIFYING NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUB-RECIPIENTS
<b>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
<b>HEAD START CLUSTER</b>					
Head Start	93.600		01CH2052-05-01, & 01CH011357	\$ 4,317,020	
Head Start	93.600	State of New Hampshire	NONE PROVIDED	228,000	
			TOTAL	4,645,020	
Low Income Home Energy Assistance Program	93.568	State of New Hampshire	01-02-02-0247010-77050000	3,767,213	
CV-Low Income Home Energy Assistance Program	93.568	State of New Hampshire	01-02-02-0247010-77050000	62,699	
Low Income Home Energy Assistance Program-WX	93.568	State of New Hampshire	01-02-02-0247010-77050000	182,700	
			TOTAL	4,012,612	
Community Services Block Grant	93.569	State of New Hampshire	05-095-045-450010-7148	474,958	
CV-Community Services Block Grant	93.569	State of New Hampshire	05-095-045-450010-7148	32,898	
			TOTAL	507,856	
Social Services Block Grant-Home Delivered & Congregate Meals	93.667	State of New Hampshire	05-05-48-481010-0255	261,829	
Social Services Block Grant-Service Link	93.667	State of New Hampshire	545-500387	8,963	
			TOTAL	270,792	
Temporary Assistance for Needy Families-Family Planning	93.558	State of New Hampshire	05-95-45-450010-6148	1,048	
Temporary Assistance for Needy Families-Workplace Success	93.558	Southern New Hampshire Services	05-95-45-450010-81270000	148,712	
			CLUSTER TOTAL	149,760	
<b>AGING CLUSTER</b>					
Title III, Part B-Senior Transportation	93.044	State of New Hampshire	05-95-48-481010-7872	86,770	
Title III, Part C-Congregate Meals	93.045	State of New Hampshire	05-95-48-481010-7872	82,667	
Title III, Part C-Home Delivered Meals	93.045	State of New Hampshire	05-95-48-481010-7872	683,717	
NSIP	93.053	State of New Hampshire	1058477	184,447	
			CLUSTER TOTAL	1,047,621	
<b>CHILD CARE AND DEVELOPMENT FUND CLUSTER</b>					
Child Care & Development Block Grant	93.575	State of New Hampshire	NONE PROVIDED	414,145	
Child Care Mandatory & Matching Funds of the CCDF	93.596	State of New Hampshire	NONE PROVIDED	66,127	
			CLUSTER TOTAL	482,272	
<b>MEDICAID CLUSTER</b>					
Medical Assistance Program	93.778	State of New Hampshire	102-500731	82,090	
Medical Assistance Program - Veterans	93.778	Gateways Community Services		52,977	
			CLUSTER TOTAL	135,076	
Family Planning - Services	93.217	State of New Hampshire	05-95-80-002010-5530	63,101	
Public Health Emergency Response:					
Cooperative Agreement for Emergency Response: Public Health	93.354	State of New Hampshire	U62PS003655	2,481	
Maternal, Infant, & Early Childhood Home Visiting Program	93.870	State of New Hampshire	05-95-042-421010-29580000	102,217	
National Family Caregiver Support, Title III, Part E-Service Link	93.052	State of New Hampshire	102-500731	51,110	
Special Programs for Aging, Title IV-Service Link	93.048	State of New Hampshire	102-500731	13,705	
State Health Insurance Assistance Program	93.324	State of New Hampshire	102-500731	14,788	
Medicare Enrollment Assistance Program	93.071	State of New Hampshire	102-500731	5,367	
			HHS TOTAL	\$ 11,404,978	
<b>US DEPARTMENT OF AGRICULTURE</b>					
Special Suppl. Nutrition Program for Women, Infants & Children	10.557	State of New Hampshire	184NH703W1003	\$ 641,527	
Senior Farmers Market	10.576	State of New Hampshire	05-95-90-902010-52800000	81,091	
Child & Adult Care Food Program	10.558	State of New Hampshire	NONE PROVIDED	96,786	
<b>CHILD NUTRITION CLUSTER</b>					
Summer Food Service Program For Children	10.558	State of New Hampshire	NONE PROVIDED	143,617	

See Notes to Schedule of Expenditures of Federal Awards

FEDERAL GRANTOR/  
PROGRAM TITLE

Assistance Listing  
NUMBER

PASS THROUGH GRANTOR'S NAME

IDENTIFYING NUMBER

FEDERAL  
EXPENDITURES

Continued  
PASSED THROUGH  
TO SUB-RECIPIENTS

FOOD DISTRIBUTION CLUSTER

Commodity Supplemental Food Program	10.505	State of New Hampshire	05-95-90-002010-52600000	\$ 1,112,711	\$ 893,224
Emergency Food Assistance Program-Administration	10.568	State of New Hampshire	81750000	406,707	83,363
CV-Emergency Food Assistance Program-Administration	10.568	State of New Hampshire	81750000	388,238	
Emergency Food Assistance Program	10.569	State of New Hampshire	81750000	1,286,383	1,286,383
CV-Emergency Food Assistance Program	10.569	State of New Hampshire	81750000	1,090,215	1,000,215
			CLUSTER TOTAL:	4,282,254	
Trade Milkation	10.178	State of New Hampshire	NONE PROVIDED	2,025,033	1,823,324
			USDA TOTAL	\$ 7,270,320	\$ 5,276,509

CORPORATION FOR NATIONAL & COMMUNITY SERVICES

FOSTER GRANDPARENTS/SENIOR COMPANION CLUSTER  
Senior Companion Program

94.016			16SCANH001	\$ 389,298	
			CNCS TOTAL:	\$ 389,298	

US DEPARTMENT OF TRANSPORTATION

Formula Grants for Rural Areas-Concord Transit	20.509	State of New Hampshire-Department of Transportation	NH-18-X048	\$ 689,104	
<u>TRANSIT SERVICES PROGRAMS CLUSTER</u>					
Enhanced Mobility of Seniors & Ind. W/Disabilities-CAT	20.513	State of New Hampshire-Department of Transportation	NH-18-X043	6,199	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Rural Transportation	20.513	State of New Hampshire-Department of Transportation	NH-18-X043	57,501	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Rural Transportation	20.513	Easter Seals	IL-2018-27-00	8,001	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Volunteer Drivers	20.513	Merrimack County	NH-65-X001	119,587	
			CLUSTER TOTAL	192,928	
			DOT TOTAL:	\$ 882,032	

US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Emergency Solutions Grant	14.231	State of New Hampshire	05-95-42-423010-7927	\$ 175,488	
CV-Emergency Solutions Grant	14.231	State of New Hampshire	05-95-42-423010-7927	23,075	
			TOTAL	198,563	
Continuum of Care Program	12.267	State of New Hampshire	05-95-42-423010-7927-102-500731	197,935	
Continuum of Care Program	14.267	State of New Hampshire	05-95-42-423010-7927-102-500731	84,421	
			TOTAL	282,356	
			HUD TOTAL	\$ 480,919	

US DEPARTMENT OF ENERGY

Weatherization Assistance for Low Income Persons	81.042	State of New Hampshire	01-02-02-024010-77060000	\$ 219,818	
			DOE TOTAL	\$ 219,818	

US DEPARTMENT OF LABOR

Senior Community Service Employment Program	17.235	State of New Hampshire	03-22-22-330510-1453000	\$ 438,470	
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WIA/WIOA CLUSTER

WIA/WIOA - Adult Program	17.258	Southern New Hampshire Services	0510-53360000-102-500731	55,817	
WIA/WIOA - Dislocated Worker Formula Grants	17.278	Southern New Hampshire Services	0510-53360000-102-500731	17,182	
			CLUSTER TOTAL	73,009	
			DOL TOTAL	\$ 511,479	

U.S. DEPARTMENT OF THE TREASURY

Coronavirus Relief Fund	21.019	State of New Hampshire	SS-2021-BHS-03-HOUSH02	\$ 2,212,383	
Coronavirus Relief Fund	21.019	State of New Hampshire	Veterans	18,006	
			US TREASURY TOTAL	\$ 2,230,389	

TOTAL \$ 23,389,233 \$ 5,276,509

See Notes to the Schedule of Expenditures of Federal Awards.

**SUPPLEMENTAL INFORMATION**

**(See Independent Auditors' Report)**

**COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED FEBRUARY 28, 2021**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Community Action Program Belknap-Merrimack Counties, Inc. under programs of the federal government for the year ended February 28, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action Program Belknap-Merrimack Counties, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE 3 INDIRECT COST RATE**

Community Action Program Belknap-Merrimack Counties, Inc. has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 4 FOOD COMMODITIES AND VEHICLES**

Nonmonetary assistance is reported in the Schedule at the fair value of the commodities received and disbursed.

**COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.**

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

To the Board of Directors  
Community Action Program Belknap-Merrimack Counties, Inc.  
Concord, 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 Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statement of financial position as of February 28, 2021, 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 February 14, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a material weakness.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Community Action Program Belknap-Merrimack Counties, 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.

*Leone McDonnell & Roberts  
Professional Association*

Concord, New Hampshire  
February 14, 2022

**COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.**

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

To the Board of Directors  
Community Action Program Belknap-Merrimack Counties, Inc.  
Concord, New Hampshire

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

We have audited Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs for the year ended February 28, 2021. Community Action Program Belknap-Merrimack Counties, 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

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

**Opinion on Each Major Federal Program**

In our opinion, Community Action Program Belknap-Merrimack Counties, 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 February 28, 2021.

**Report on Internal Control Over Compliance**

Management of Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, 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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Leone McDonnell & Roberts*  
*Professional Association*

Concord, New Hampshire  
February 14, 2022

**COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED FEBRUARY 28, 2021**

**SUMMARY OF AUDITORS' RESULTS**

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. were prepared in accordance with generally accepted accounting principles.
2. One material weakness relating to the audit of the financial statements is reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Community Action Program Belknap-Merrimack Counties, Inc., which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and On Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Community Action Program Belknap-Merrimack Counties, Inc. expresses an unmodified opinion on all major programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a).
7. The programs tested as major programs include:  
U.S. Department of Health and Human Services, Low Income Home Energy Assistance Program 93.568, Medical Assistance Program 93.778, National Family Caregiver Support, Title III, Part E 93.052, U.S. Department of Agriculture, Food Distribution Cluster, 10.565, 10.568, 10.569, U.S. Department of the Treasury, Coronavirus Relief Fund, 21.019.
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Community Action Program Belknap-Merrimack Counties, Inc. was determined to not be a low-risk auditee.

## FINDINGS - FINANCIAL STATEMENTS AUDIT

### MATERIAL WEAKNESS

2021-001

*Condition:* The financial statements presented to the auditor at the beginning of fieldwork included accounts that had not been reconciled accurately or in a timely manner.

*Criteria:* The Organization's internal control procedures should be structured so that accounts are reconciled and reviewed on a timely basis.

*Cause:* Significant turnover in the fiscal department of the organization.

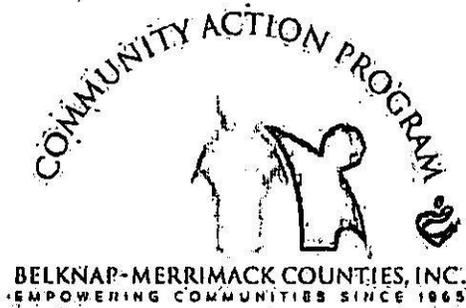
*Effect:* Significant audit and late client entries were recorded to ensure accurate account balances.

*Recommendation:* The auditors recommend that the financial close process includes a review and reconciliation of all significant accounts.

## FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT

None

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**February 14, 2022**

**Finding 2021-001:**

**Plan:** Going forward all reconciliations will be completed in a timely manner. This will ensure any errors and omissions will be caught and corrected timely. All accounts will be reviewed and reconciled before fieldwork begins. This will eliminate the need for significant audit and late client entries.

**Anticipated Completion Date: 2/14/2022**

**Contact: Jill Lesmerises, CFO**

<b>ALTON</b>	<b>CONCORD</b>	<b>EPSOM</b>	<b>LACONIA</b>	<b>NEWBURY</b>	<b>SUNCOOK</b>
Senior Center.....875-7102	Area Center.....225-6800	Meadow Brook Housing.....736-8250	Area Center.....524-5512	Newbury Commons.....763-0360	Area Center.....485-7824
Prospect View Housing.....875-3111	Head Start.....224-6492		Head Start.....528-5334	Housing.....763-0360	Senior Center.....485-4254
	Early Head Start.....224-6492	<b>FRANKLIN</b>	Early Head Start.....528-5334		
	Concord Area	Area Center.....934-3444	Senior Center.....524-7689	<b>PEMBROKE</b>	<b>TILTON</b>
	Meals on Wheels.....225-9092	Head Start.....934-2141	Family Planning.....524-5453	Village of Pembroke Farms.....485-1542	Senior Center.....577-8291
<b>BELMONT</b>	Concord Area Transit.....225-1989	Early Head Start.....934-2141	Workplace Success.....524-4367	Housing.....485-1542	
Senior Center.....267-9067	Horseshoe Pond Place.....228-6954	Senior Center.....934-4151			<b>WARNER</b>
Heritage Ten. Housing.....267-8801	WC/CSPF.....225-2050	Birchside Housing.....934-5340	<b>MEREDITH</b>	<b>PITTSFIELD</b>	Area Center.....456-2207
	Workplace Success.....225-2305		Area Center.....279-4096	Senior Center.....435-8483	Head Start.....456-2208
<b>BRADFORD</b>				Head Start.....435-6618	North Ridge Housing.....456-3398
Senior Center.....938-2104				Early Head Start.....435-6611	

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED FEBRUARY 28, 2021

MATERIAL WEAKNESS

2020-001

*Condition:* The financial statements presented to the auditor at the beginning of fieldwork understated revenue and expenses by a material amount. This was primarily the result of improper cut off due to revenue and expenses related to the fiscal year under audit being recorded to the subsequent period.

*Recommendations:* The auditors recommend that the Organization implement procedures so that balance sheet accounts are reconciled and reviewed by management on a monthly basis. Further, the auditors recommend that the financial closing process be simplified and include a review of all significant balance sheet and profit and loss accounts.

*Current Status:* Open – See 2021-001.