

COMMISSIONER
Jared S. Chicoine

DEPUTY COMMISSIONER
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY
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June 14, 2023

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

REQUESTED ACTION

1) Authorize the New Hampshire Department of Energy (Department) to enter into a **SOLE SOURCE** contract with Community Action Program Belknap-Merrimack Counties, Inc. (VC #177203), Concord, NH, in the amount of \$308,894 for the federal Weatherization Assistance Program (WAP) effective upon Governor and Executive Council approval for the period July 1, 2023 through June 30, 2024. **100% Federal Funds.**

Funds to support this request are anticipated to be available in the following account in FY 2024 upon availability and continued appropriation of funds in the future operating budget.

<u>NH Department of Energy Low Income Weatherization</u>	<u>FY 2024</u>
02-52-52-52010-33560000-074-500587 Grants for Pub Assist & Relief	\$308,894

2) Further request authorization to advance to the vendor \$38,222 of the above-referenced contract amount.

EXPLANATION

This contract is **SOLE SOURCE** because of U.S. Department of Energy's (USDOE) grant guidance (10 CFR 440.15) giving Community Action Agencies preferred status for the Weatherization Assistance Program due to their non-profit status, their role providing a range of services to clients eligible for the Weatherization Assistance Program (WAP), and their historical performance delivering the weatherization program.

The Department is responsible for administering New Hampshire's statewide Weatherization Assistance Program, funded by a grant from USDOE. The objective of the program is to weatherize homes to reduce energy consumption and energy costs in eligible low income households. Priority is given to households that include people who are elderly, disabled, or children, and households with high energy usage. The Department contracts with New Hampshire's Community Action Agencies to provide weatherization services at the local level.

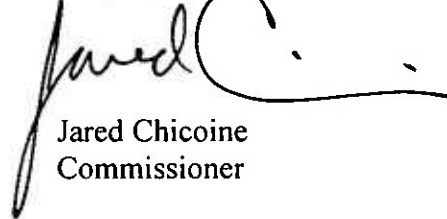
His Excellency, Governor Christopher T. Sununu
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The Department estimates that the USDOE's WAP grant award to New Hampshire will contribute to the weatherization of approximately 136 homes in the State.

The requested advance of funds will enable Community Action Program Belknap-Merrimack Counties, Inc. to operate the program between monthly reimbursements from the State, and may only be used for allowable program expenses as detailed in Exhibit C.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jared Chicoine", with a long horizontal flourish extending to the right.

Jared Chicoine
Commissioner

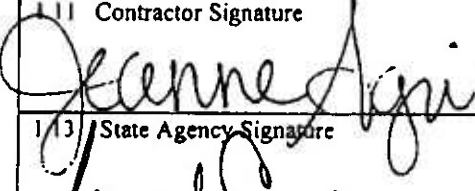
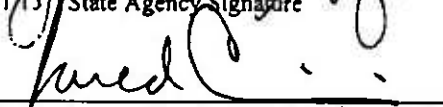
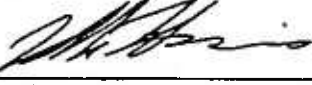
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name Department of Energy		1.2 State Agency Address 21 S. Fruit St., Ste. 10, Concord, NH 03301	
1.3 Contractor Name Community Action Program Belknap-Merrimack Counties, Inc.		1.4 Contractor Address PO Box 1016, Concord, NH 03302-1016	
1.5 Contractor Phone Number (603) 225-3295	1.6 Account Unit and Class 02-52-52-52010-33560000-074-500587	1.7 Completion Date June 30, 2024	1.8 Price Limitation \$308,894.00
1.9 Contracting Officer for State Agency Kirk Stone, Weatherization Program Manager		1.10 State Agency Telephone Number 603-271-3670	
1.11 Contractor Signature  Date: 5/12/2023		1.12 Name and Title of Contractor Signatory Jeanne Agri, Chief Executive Officer	
1.13 State Agency Signature  Date: 5/12/23		1.14 Name and Title of State Agency Signatory Jared S. Chicoine, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/31/2023			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

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

hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

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

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

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

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

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

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

7. PERSONNEL.

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

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

8. EVENT OF DEFAULT/REMEDIES.

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

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

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

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

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

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

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

9. TERMINATION.

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

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

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

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

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

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

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

19. CHOICE OF LAW AND FORUM.

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

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

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

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

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

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

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

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

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

EXHIBIT A
SPECIAL PROVISIONS

1. 2 CFR 200 as amended (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), 10 CFR 440 dated February 1, 2002 (Weatherization Assistance Program), the New Hampshire Weatherization Assistance Program State Plan, Weatherization Assistance Program Policies and Procedures, and Field Guide are all considered legally binding and enforceable documents under this contract. The NH Department of Energy (Department) reserves the right to use any legal remedy at its disposal including, but not limited to, disallowance of costs, withholding of funds, suspension of agency personnel, disbarment of agency personnel, disbarment of agencies and/or subcontractors from present or future contracts, and such other legal remedies as determined to be appropriate by the New Hampshire Department of Justice in the enforcement of rules and regulations pertaining to the Weatherization Assistance Program.
2. An audit shall be made at the end of the Contractor's fiscal year in accordance with 2 CFR 200, Subpart F - Audit Requirements. 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.

The audit report shall include a schedule of prior year's questioned costs along with a response to the current status of the prior year's questioned costs. Copies of all management letters written as a result of the audit along with the audit report shall be forwarded to the Department within one month of the time of receipt by the Contractor accompanied by an action plan, if applicable, for each finding or questioned cost.

3. The following paragraph shall be added to paragraph 9 of the general provisions:

"9.4 All negotiated contracts (except those of \$5,000 or less) awarded by the Subgrantee shall allow the NH Department of Energy, the US DOE, the Comptroller General of the United States, or any duly authorized representatives, access to any books, documents, papers, and records of the Subgrantee or their subcontractors, which are directly pertinent to the Weatherization Assistance Program for the purpose of making audits, examinations, excerpts and transcription."
4. In paragraph 10 of the general provisions, the following sentence shall be deleted: "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."
5. The costs charged under this contract shall be determined as allowable under the cost principles detailed in 2 CFR 200 Subpart E - Cost Principles.
6. Program and financial records pertaining to this contract shall be retained by the Contractor for 3 (three) years from the date of submission of the final expenditure report

or, for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as stated in 2 CFR 200.333 – Retention Requirements for Records.

- 7. This is not a Research and Development (R&D) award. The Department's indirect cost rate is 10 percent.
8. Kirk Stone, Weatherization Program Manager at the Department, has been designated with the responsibility for overseeing this contract.
9. RESTRICTION ON ADDITIONAL FUNDING. It is understood and agreed between the parties that no portion of the "Grant" funds may be used for the purpose of obtaining additional Federal funds under any other law of the United States, except if authorized under that law.
10. ASSURANCES/CERTIFICATIONS. The following are attached and signed: Certification Regarding Drug-Free Workplace Requirements; Certification Regarding Lobbying; Certification Regarding Debarment, Suspension and Other Responsibility Matters; Certification Regarding the Americans With Disabilities Act Compliance; Certification Regarding Environmental Tobacco Smoke; Assurance of Compliance Nondiscrimination in Federally Assisted Programs; and Certification Regarding the Federal Funding Accountability and Transparency Compliance.
11. COPELAND ANTI-KICKBACK ACT. All contracts and subgrants in excess of \$2,000.00 for construction or repair shall include a provision for compliance with Copeland "Anti-Kickback" Act (18 USC 874) as supplemented in Department of Labor Regulations (29 CFR, Part 3). This Act provides that each contractor, subcontract or subgrantee shall be prohibited from inducing, by any means, any person employed in the construction, completion or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The subgrantee should report all suspected violations to the Department.
12. PROCUREMENT. Subgrantee shall comply with all provisions of 2 CFR 200 Subpart D – Post Federal Award Requirements – Procurement Standards, with special emphasis on financial procurement (2 CFR 200 Subpart F – Audit Requirements) and property management (2 CFR 200 Subpart D – Post Federal Award Requirements – Property Standards).
13. CLOSE OUT OF CONTRACT. All final required reports and reimbursement requests shall be submitted to the State within 60 days of the completion date (Agreement Block 1.7).

EXHIBIT B

SCOPE OF SERVICES

1. Community Action Program Belknap-Merrimack Counties, Inc., hereinafter "the Contractor," agrees to perform weatherization services and all additional services and other work necessary to provide Weatherization Assistance Program (WAP) services to eligible low income individuals in accordance with the regulations set forth by the U. S. Department of Energy in 10 CFR 440 dated February 1, 2002, and in 2 CFR 200 as amended, and in accordance with the provisions and procedures contained in the most recent New Hampshire Weatherization Assistance Program (NHWAP) State Plan, Policies and Procedures Manual, Field Guide, and as otherwise administered by the Department.

Periodically the Department may issue Subgrantee Guidance (SG) and Subgrantee Notices (SN) or other management and/or guidance clarifications as necessary. All such changes shall be considered as incorporated into the NH Weatherization Policies and Procedures Manual and Field Guide. The Contractor agrees to alter the Program procedures in accordance with a SG, SN or other instructions.

The Contractor agrees to abide by changes in the NH Weatherization Assistance Program as prepared by NHWAP and further agrees to perform Weatherization Program services in a manner that will successfully interact with utility administered energy efficiency programs for low-income households in order to provide the best services for New Hampshire's low-income households.

2. The contract period, to be known as Program Year 2023 (PY23), will commence on upon approval by the New Hampshire Governor and Executive Council beginning on July 1, 2023, and will have a completion date of June 30, 2024, subject to the approval of the Governor and Executive Council.
3. Contractor must provide the Department with a budget for the use of NH WAP funds before any reimbursement for weatherization work will be paid by the Department.
4. In PY23, Contractor agrees to complete weatherization services on 24 dwelling units according to the standards outlined in the most recent NH Weatherization Policies and Procedures Manual and Field Guide.
 - (a) Weatherization Services are intended to increase the energy efficiency of the home, and to improve the home's comfort and safety. A certified energy auditor will first perform a NH WAP energy audit on the home using scientific test equipment. Specific energy conservation measures and heating source repairs will then be implemented in order of priority and cost effectiveness. This integrated activity is carried out in accordance with provisions and procedures outlined in the most recent NH Policies and Procedures Manual and Field Guide.

- (b) The minimum number of dwelling units and the amount of funds to be expended shall conform to the provisions of this contract. Deviations of more than 20% from expected dwelling unit goals in any given quarter may result in a reduction of the contract amounts and a reallocation of funds to other contractors.
5. In accordance with the US DOE's "Quality Work Plan" (QWP) and the provisions of Weatherization Program Notice (WPN) 15-4 <https://www.energy.gov/eere/wap/downloads/wpn-15-4-quality-work-plan-requirement-update>) and as modified in WPN 22-4 (Weatherization Program Notice 22-4: Quality Work Plan Requirement Update | Department of Energy), beginning April 1, 2015, Contractor must have regular and reliable access to properly trained and certified Quality Control Inspector(s), available as either staff or contractors, able to fully function in that capacity. This contract provides funding for continued training and technical assistance sufficient to allow the Contractor to secure and maintain the skilled personnel necessary to meet the requirements of WPN 15-4 and WPN 22-4.
6. All work performed under the Weatherization Assistance Program (WAP) in New Hampshire, using federal money from any WAP program year, must meet the minimum specifications defined in the US Department of Energy's "Quality Work Plan" (QWP) and the associated Standard Work Specifications (SWS). Details are presented in the Standard Work Specifications (SWS) for Home Energy Upgrades referred to in US DOE Weatherization Program Notice 15-4 and updated in Weatherization Program Notice 22-4, as well as in the New Hampshire Weatherization Assistance Program's Field Guide, 2021 Edition, which governs how WAP energy conservation measures (ECMs) are to be implemented. The Contractor must ensure, and be able to document for the Department, that all staff and contractors who perform Weatherization work in PY23 are properly trained and certified for that work and have been informed that their work must meet the requirements of the SWS or dwelling units will not be considered complete and reimbursement will not occur.

EXHIBIT C

PAYMENT TERMS

In consideration of the satisfactory performance of the Services, the New Hampshire Department of Energy (Department) agrees to pay Community Action Program Belknap-Merrimack Counties, Inc. in total, the sum of:

\$308,894.00	(which hereinafter is referred to as the "Contracted Amount"), of which
\$ 42,889.00	may be expended for Administration,
\$ 20,629.00	may be expended for Training & Technical Assistance,
\$ 16,618.00	may be expended for Health & Safety measures,
\$ 37,646.00	may be expended for Readiness measures,
\$191,112.00	(the balance), to be spent on weatherization activities (Program Activity) and
\$ 38,222.00	will be issued as a cash advance,

Drawdowns from the total contracted amount will be paid to the Contractor only after written documentation of cash need is submitted to the Department. Disbursement of the contracted amount shall be made in accordance with the procedures established by the State and 2 CFR 200.305(b) on an advance basis; limited to minimum amounts needed; and be timed to be in accordance with the actual, immediate cash requirements of the Contractor in carrying out the purpose of the program. The Contractor must make timely payments to (sub)contractors in accordance with the contract provisions. Contractor shall submit a payment request to the Department for each month of the contract period. Payment requests from Contractor shall be received at the Department no later than the 15th day of each month, or the first business day following the 15th day.

Administrative costs are provided to cover a specified number of unit completions at minimal standards. Administrative funds may be pro-rated by the Department if production unit completions do not meet expected production goals.

The Department may, as a function of its administrative oversight, modify contracted budget amounts as necessary to ensure the efficient operation of the NH WAP as long as these modified expenditures do not exceed the Contracted Amount total as specified above.

All obligations of the Department, including the continuance of any payments, are contingent upon the availability and continued appropriation of Federal funds for the services to be provided.

NEW HAMPSHIRE DEPARTMENT OF ENERGY

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:

Kirk Stone, Weatherization Assistance Manager, New Hampshire Department of Energy
21 S. Fruit Street, Suite 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 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
 - (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;

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

**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**

- (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.

Community Action Program Belknap-Merrimack Counties, Inc.

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

Upon G&C approval for the period July 1, 2023 through

Community Action Program Belknap-Merrimack Counties, Inc. June 30, 2024

Contractor Name

Period Covered by this Certification

Jeanne Agri, Chief Executive Officer

Name and Title of Authorized Contractor Representative



Contractor Representative Signature

5/12/2023

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

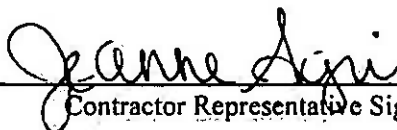
Programs (indicate applicable program covered):

Community Services Block Grant
Low-Income Home Energy Assistance Program
HRRP Program
Weatherization Assistance Program

Contract Period: Upon approval by the NH Governor and Executive Council for the period July 1, 2023 to June 30, 2024
The undersigned certifies, to the best of his or her knowledge and belief, that:

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

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



Contractor Representative Signature

Jeanne Agri, Chief Executive Officer

Contractor's Representative Title

Community Action Program Belknap-Merrimack Counties, Inc.

Contractor Name

5/12/2023

Date

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 12529 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

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

Instructions for Certification

- (1) By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
- (2) The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Energy (NH DOE) 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.
- (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 NH DOE, 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.

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

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

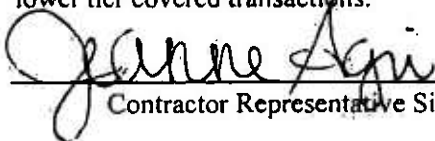
- (1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - (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 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 transactions (Federal, State or local) 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.


Contractor Representative Signature

Jeanne Agri, Chief Executive Officer
Contractor's Representative Title

Community Action Program Belknap-Merrimack Counties, Inc.
Contractor Name

5/12/2023
Date

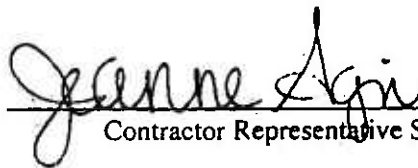
NEW HAMPSHIRE DEPARTMENT OF ENERGY

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

Jeanne Agri, Chief Executive Officer

Contractor's Representative Title

Community Action Program Belknap-Merrimack Counties, Inc.

Contractor Name

5/12/2023

Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT H

CERTIFICATION
Public Law 103-227, Part C
ENVIRONMENTAL TOBACCO SMOKE

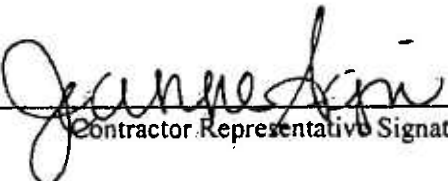
Public Law 103227, Part C Environmental Tobacco Smoke, also known as the Pro Children Act of 1994, requires that smoking not be permitted in any portion of any indoor facility routinely owned or leased or contracted for by an entity and used routinely or regularly for provision of health, day care, education,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

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

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

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

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


Contractor Representative Signature

Jeanne Agri, Chief Executive Officer
Contractor's Representative Title

Community Action Program Belknap-Merrimack Counties, Inc.
Contractor Name ,

5/12/2023
Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT I

U.S. DEPARTMENT OF ENERGY ASSURANCE OF COMPLIANCE NONDISCRIMINATION IN FEDERALLY ASSISTED PROGRAMS

OMB Burden Disclosure Statement

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Office of Information Resources Management Policy, Plans, and Oversight, Records Management Division, HR-422 - GTN, Paperwork Reduction Project (1910-0400), U.S. Department of Energy, 1000 Independence Avenue, S.W., Washington, DC 20585; and to the Office of Management and Budget (OMB), Paperwork Reduction Project (1910-0400), Washington, DC 20503.

Community Action Program Belknap-Merrimack Counties, Inc., (Hereinafter called the "Applicant") HEREBY AGREES to comply with Title VI of the Civil Rights Act of 1964 (Pub. L. 88-352), Section 16 of the Federal Energy Administration Act of 1974 (Pub. L. 93-275), Section 401 of the Energy Reorganization Act of 1974 (Pub. L. 93-438), Title IX of the Education Amendments of 1972, as amended, (Pub. L. 92-318, Pub. L. 93-568, and Pub. L. 94-482), Section 504 of the Rehabilitation Act of 1973 (Pub. L. 93-112), the Age Discrimination Act of 1975 (Pub. L. 94-135), Title VIII of the Civil Rights Act of 1968 (Pub. L. 90-284), the Department of Energy Organization Act of 1977 (Pub. L. 95-91), the Energy Conservation and Production Act of 1976, as amended, (Pub. L. 94-385) and Title 10, Code of Federal Regulations, Part 1040. In accordance with the above laws and regulations issued pursuant thereto, the Applicant agrees to assure that no person in the United States shall, on the ground of race, color, national origin, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity in which the Applicant receives Federal assistance from the Department of Energy.

Applicability and Period of Obligation

In the case of any service, financial aid, covered employment, equipment, property, or structure provided, leased, or improved with Federal assistance extended to the Applicant by the Department of Energy, this assurance obligates the Applicant for the period during which Federal assistance is extended. In the case of any transfer of such service, financial aid, equipment, property, or structure, this assurance obligates the transferee for the period during which Federal assistance is extended. If any personal property is so provided, this assurance obligates the Applicant for the period during which it retains ownership or possession of the property. In all other cases, this assurance obligates the Applicant for the period during which the Federal assistance is extended to the Applicant by the Department of Energy.

Employment Practices

Where a primary objective of the Federal assistance is to provide employment or where the Applicant's employment practices affect the delivery of services in programs or activities resulting from Federal assistance extended by the Department, the Applicant agrees not to discriminate on the ground of race, color, national origin, sex, age, or disability, in its employment practices. Such employment practices may include, but are not limited to, recruitment, advertising, hiring, layoff or termination, promotion, demotion, transfer, rates of pay, training and participation in upward mobility programs; or other forms of compensation and use of facilities.

Subrecipient Assurance

The Applicant shall require any individual, organization, or other entity with whom it subcontracts, subgrants, or subleases for the purpose of providing any service, financial aid, equipment, property, or structure to comply with laws and regulations cited above. To this end, the subrecipient shall be required to sign a written assurance form;

however, the obligation of both recipient and subrecipient to ensure compliance is not relieved by the collection or submission of written assurance forms.

Data Collection and Access to Records

The Applicant agrees to compile and maintain information pertaining to programs or activities developed as a result of the Applicant's receipt of Federal assistance from the Department of Energy. Such information shall include, but is not limited to the following: (1) the manner in which services are or will be provided and related data necessary for determining whether any persons are or will be denied such services on the basis of prohibited discrimination; (2) the population eligible to be served by race, color, national origin, sex, age and disability; (3) data regarding covered employment including use or planned use of bilingual public contact employees serving beneficiaries of the program where necessary to permit effective participation by beneficiaries unable to speak or understand English; (4) the location of existing or proposed facilities connected with the program and related information adequate for determining whether the location has or will have the effect of unnecessarily denying access to any person on the basis of prohibited discrimination; (5) the present or proposed membership by race, color, national origin, sex, age and disability in any planning or advisory body which is an integral part of the program; and (6) any additional written data determined by the Department of Energy to be relevant to the obligation to assure compliance by recipients with laws cited in the first paragraph of this assurance.

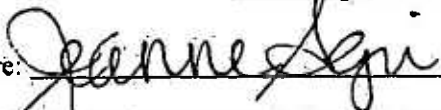
The Applicant agrees to submit requested data to the Department of Energy regarding programs and activities developed by the Applicant from the use of Federal assistance funds extended by the Department of Energy. Facilities of the Applicant (including the physical plants, buildings, or other structures) and all records, books, accounts, and other sources of information pertinent to the Applicant's compliance with the civil rights laws shall be made available for inspection during normal business hours on request of an officer or employee of the Department of Energy specifically authorized to make such inspections. Instructions in this regard will be provided by the Director, Office of Civil Rights, U.S. Department of Energy.

This assurance is given in consideration of and for the purpose of obtaining any and all Federal grants, loans, contracts (excluding procurement contracts), property, discounts or other Federal assistance extended after the date hereof, to the Applicants by the Department of Energy, including installment payments on account after such date of application for Federal assistance which are approved before such date. The Applicant recognizes and agrees that such Federal assistance will be extended in reliance upon the representations and agreements made in this assurance, and that the United States shall have the right to seek judicial enforcement of this assurance. This assurance is binding on the Applicant, the successors, transferees, and assignees, as well as the person(s) whose signatures appear below and who are authorized to sign this assurance on behalf of the Applicant.

Applicant Certification

The Applicant certifies that it has complied, or that, within 90 days of the date of the grant, it will comply with all applicable requirements of 10 C.F.R. § 1040.5 (a copy will be furnished to the Applicant upon written request to DOE).

Representative Name/Title: Jeanne Agri, Chief Executive Officer

Signature: 

Date 5/12/2023

Community Action Program Belknap-Merrimack Counties, Inc.
2 Industrial Park Drive, PO Box 1016, Concord, NH 03302
603.225.3295

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT J

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

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

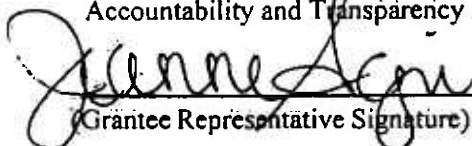
In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), the New Hampshire Department of Energy must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

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

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

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

The below named Grantee 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.



(Grantee Representative Signature)

Jeanne Agri, Chief Executive Officer
(Authorized Grantee Representative Name & Title)

Community Action Program Belknap-Merrimack Counties, Inc.
(Grantee Name)

5/12/2023
(Date)

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT J

FORM A

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

1. The UEI number for your entity is: FND1A6MY3JD3

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

 NO

 X YES

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

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

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

 NO

 X YES

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

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

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

Name: _____

Amount: _____

Name: _____

Amount: _____

Name: _____

Amount: _____

Name: _____

Amount: _____

Name: _____

Amount: _____

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT K

CERTIFICATION REGARDING BUILD AMERICA, BUY AMERICA (Buy America) COMPLIANCE

The Grantee identified in Section 1.3 of the General Provisions agrees to comply with the provisions of the Build America, Buy America Act (Buy America) Pub. L. No. 117-58, §§ 70901-52 under the Infrastructure Investment and Jobs Act (IIJA), Pub. L. No. 117-58, as well as the *Initial Implementation Guidance on Application of Buy America Preference in Federal Financial Assistance Programs for Infrastructure* memorandum from the Office of Management and Budget (OMB) dated April 18, 2022, and further OMB or US Department of Energy (USDOE) guidance once issued.

Buy America seeks to strengthen Made in America Laws and bolster America's industrial base, protect national security, and support high-paying jobs. Buy America requires that the New Hampshire Department of Energy (NHDOE) and the Grantees of federal funding shall ensure that "none of the funds made available for a Federal financial assistance program for infrastructure, including each deficient program, may be obligated for a project unless all of the iron, steel, manufactured products, and construction materials used in the project are produced in the United States."

Definitions:

Infrastructure includes, at a minimum, the structures, facilities, and equipment for, in the United States:

- Roads, highways, and bridges;
- Public transportation;
- Dams, ports, harbors, and other maritime facilities;
- Intercity passenger and freight railroads;
- Freight and intermodal facilities;
- Airports;
- Water systems, including drinking water and wastewater systems;
- Electrical transmission facilities and systems;
- Utilities;
- Broadband infrastructure;
- Buildings and real property; and
- Facilities that generate, transport, and distribute energy.

Further, the "infrastructure" in question must either be publicly owned or serve a public function; privately owned infrastructure that is not open to the public, such as a personal residence, is not considered "infrastructure" for purposes of this requirement. In cases where the "public" nature of the infrastructure is unclear, the Grantee should contact NHDOE. NHDOE will consult with the USDOE which will render a determination.

Project means the construction, alteration, maintenance, or repair of infrastructure in the United States.

Construction Materials includes an article, material, or supply — other than an item of primarily iron or steel; a manufactured product; cement and cementitious materials; aggregates such as stone, sand, or gravel; or aggregate binding agents or additives — that is, or consists primarily of:

- Non-ferrous metals;
- Plastic and polymer-based products (including polyvinylchloride, composite building materials, and polymers used in fiber optic cables);
- Glass (including optic glass);
- Lumber; or
- Drywall.

Domestic content procurement preference means and refers to the same thing as "Buy America Preference." These terms mean all iron and steel used in the project are produced in the United States; the manufactured products used in the project are produced in the United States; or the construction materials used in the project are produced in the United States.

Buy America Preference:

None of the funds provided under this grant to the Grantee may be used for a project for infrastructure unless:

1. All iron and steel used in the project are produced in the United States—this means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States;
2. All manufactured products used in the project are produced in the United States—this means the manufactured product was manufactured in the United States; and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation; and
3. All construction materials are manufactured in the United States—this means that all manufacturing processes for the construction material occurred in the United States.

The Buy America Preference only applies to articles, materials, and supplies that are consumed in, incorporated into, or affixed to an infrastructure project. As such, it does not apply to tools, equipment, and supplies, such as temporary scaffolding, brought into the construction site and removed at or before the completion of the infrastructure project. Nor does a Buy America Preference apply to equipment and furnishings, such as movable chairs, desks, and portable computer equipment, that are used at or within the finished infrastructure project but are not an integral part of the structure or permanently affixed to the infrastructure project.

The Grantee and its subcontractor, subgrantee, or other person, firm, or corporation, will provide the best available documentation illustrating compliance with the Buy America Preference. NHDOE reserves the right to request additional information from the Grantee to further demonstrate compliance with the Buy America preference. Compliance may be met by providing the following:

1. A written statement from the manufacturer demonstrating that the iron, steel, manufactured products, or construction materials purchased from that manufacturer were produced in the United States.
2. Photographic evidence that the iron, steel, manufactured products, or construction materials were produced in the United States.
3. Other documentation pre-approved by the NHDOE.

Waivers:

When necessary, the Grantee may seek a waiver from the Buy America Preference requirements. Any issued waiver is made by the USDOE. The Grantee must contact the NHDOE with its intent to seek a waiver from the Buy America Preference requirements. NHDOE will submit the waiver request on behalf of the Grantee to USDOE. Requests to waive the application of the Buy America Preference must be in writing. Waiver requests are subject to public comment periods of no less than 15 days, as well as review by the Office of Management and Budget (OMB). Current timeframe estimate from request to approval is 45-60 days.

Waivers must be based on one of the following justifications:

1. Applying the Buy America Preference would be inconsistent with the public interest (Public Interest);
2. The types of iron, steel, manufactured products, or construction materials are not produced in the United States in sufficient and reasonably available quantities or of a satisfactory quality (Nonavailability); or
3. The inclusion of iron, steel, manufactured products, or construction materials produced in the United States will increase the cost of the overall project by more than 25 percent (Unreasonable Cost).

Requests to waive the Buy America Preference must include the following:

- Waiver type (Public Interest, Nonavailability, or Unreasonable Cost);
- Recipient name and Unique Entity Identifier (UEI);
- A detailed justification as to how the non-domestic item(s) is/are essential the project;
- A certification that the Grantee made a good faith effort to solicit bids for domestic products supported by terms included in requests for proposals, contracts, and non-proprietary communications with potential suppliers;
- Total estimated project cost, with estimated Federal share and recipient cost share breakdowns;
- Total estimated infrastructure costs, with estimated Federal share and recipient cost share breakdowns;
- A brief description of the project, its location, and the specific infrastructure involved;
- List and description of iron or steel item(s), manufactured goods, and/or construction material(s) the recipient seeks to waive from the Buy America Preference, including name, cost, country(ies) of origin, and relevant PSC and NAICS codes for each;
- A justification statement—based on one of the applicable justifications outlined above—as to why the items in question cannot be procured domestically, including the due diligence performed (e.g., market research, industry outreach) by the recipient to attempt to avoid the need for a waiver. This justification may cite, if applicable, the absence of any Buy America-compliant bids received for domestic products in response to a solicitation; and
- Anticipated impact to the project if no waiver is issued.

The USDOE and the NHDOE may request, and the Grantee must provide, additional information for consideration of this waiver. The USDOE's final determination regarding approval or rejection of the waiver request may not be appealed.



Grantee Representative Signature

Jeanne Agri, Chief Executive Officer

Grantee's Representative Title

Community Action Program Belknap-Merrimack Counties, Inc.

Grantee Name

5/12/2023

Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT L

CERTIFICATION REGARDING NHPA and NEPA COMPLIANCE FOR WAP23

The Grantee identified in Section 1.3 of the General Provisions agrees to comply with the provisions of the National Environmental Policy Act (NEPA) 42 U.S.C. §4321 et seq., rules promulgated thereunder (40 CFR Parts 1500-1508), guidance documents issued by the Office of Management and Budget or the U.S. Department of Energy (U.S. DOE), New Hampshire's Department of Energy (NH DOE) executed Historic Preservation Programmatic Agreement, and US DOE Office of Energy Efficiency and Renewable Energy (EERE) NEPA Determination GFO-WAP-2022A (NEPA Determination-WAP22).

The Grantee agrees to assure compliance with Section 106 of the National Historic Preservation Act (NHPA) and New Hampshire's DOE executed Historic Preservation Programmatic Agreement prior to authorizing the use of funds.

The Grantee agrees that it will not fund activities that are not "Allowable Activities" pursuant to the National Environmental Policy Act (NEPA) Determination-WAP22, which include:

1. Administrative activities associated with management of the designated Weatherization Office and management of programs and strategies in support of weatherization activities.
2. Development and implementation of training programs and strategies for weatherization effort, including initial home energy audits, final inspections, and client education.
3. Purchase of vehicles and equipment needed for administrative activities, weatherization energy audits, installation of measures indicated below, and quality control inspections.
4. Weatherization activities provided that activities adhere to the requirements of the respective Recipients' DOE executed Historic Preservation Programmatic Agreement, are installed in existing buildings, are appropriately sized, are covered by Appendix A of 10 CFR 440, and/or approved as part of the energy audit approval procedures and material approvals process, and limited to:
 - a. Building Shell Measures:
 - i. Install insulation where needed
 - ii. Perform air sealing
 - iii. Repair and replace windows, storm windows, install window film, awnings and solar screens
 - b. Mechanical Measures:
 - i. Clean, tune, repair, or replace heating and/or cooling systems
 - ii. Install duct and heating pipe insulation
 - iii. Repair leaks in heating/cooling ducts
 - iv. Install programmable thermostats
 - v. Repair/replace domestic water heaters
 - vi. Install domestic hot water heater tank insulation
 - c. Electric and Water Measures:

- i. Install efficient light sources
- ii. Install low-flow showerheads
- iii. Replace inefficient refrigerators with energy-efficient models

5. Energy-related health and safety measures (per Weatherization Program Notice 22-7, or the most current guidance) provided that activities adhere to the requirements of New Hampshire's DOE executed Historic Preservation Programmatic Agreement, occur in existing buildings, and are limited to:

- a. Combustion appliance safety inspections
- b. Air quality assessment and limited removal of formaldehyde, volatile organic compounds, flammable liquids, and other air pollutants
- c. Gas and bulk fuel leak inspections
- d. Testing and/or containment, removal or disposal of lead, asbestos, mold, moisture, refrigerant, mercury, and other materials so WAP activities may be completed
- e. Radon testing and the installation of precautionary measures to minimize radon infiltration, including but not limited to, sump pump covers, covering exposed dirt floors with polyethylene sheeting which contains a rating of no more than 0.1 perm, which is sealed and attached at all seams, walls and foundation penetrations
- f. Inspection of combustion appliances and installation of carbon monoxide and smoke alarms
- g. Install ventilation as required by the American Society of Heating and Air-Conditioning Engineers (ASHRAE) 62.2-2016 standard, including blower door testing addressing infiltration, ventilation, and exhaust

6. Weatherization Readiness Fund (WRF) supported activities focused on structural, health, and safety issues in the dwelling which must be addressed before weatherization measures can be safely and effectively installed, provided that those activities adhere to the requirements of New Hampshire's DOE executed Historic Preservation Programmatic Agreement, are installed in existing buildings, and are limited to:

- a. Repair/replace damaged windows and doors
- b. Electrical and plumbing repairs
- c. Roof repairs
- d. Interior and exterior wall repairs
- e. Ceiling repairs
- f. Floor repairs
- g. Foundation or subspace (crawl space) repairs
- h. Exterior drainage repairs limited to gutter repair or replacement, trimming shrubs, and/or grading in close proximity to the perimeter of the foundation.

7. Incidental and necessary energy-related repairs and replacements limited to:

- a. Repair/replace damaged windows and doors
- b. Electrical and plumbing repairs

8. Development, implementation, and installation of onsite renewable energy technology from renewable resources, provided that activities adhere to the requirements of New Hampshire's DOE executed Historic Preservation Programmatic Agreement, are installed in or on an existing structure, and do not require ground disturbance or tree removal, and limited to:

- a. PV systems appropriately sized that do not exceed 60 kW
- b. Solar hot water heating systems appropriately sized that do not exceed 200,000 BTU/HR

c. Battery storage, if applicable, attached to a structure (e.g. inside a garage) and not visible from the public right of way

Activities/projects not listed above, including ground disturbing activities and tree removal; activities where the following elements exist: extraordinary circumstances, cumulative impacts or connected actions that may lead to significant effects on the human environment, or any inconsistency with the "integral elements" (as contained in 10 CFR Part 1021, Appendix B) as they relate to a particular project; and activities restricted elsewhere in Award No. DE-EE0009916 are not "Allowable Activities."

Activities that do not qualify as "Allowable Activities" as defined above are subject to additional NEPA review, which requires additional documentation and submission of an environmental questionnaire. If the Contractor wants to fund activities that do not qualify as "Allowable Activities," then Contractor agrees to notify the NH DOE WAP Administrator, and to seek NEPA review through the NH DOE WAP Administrator. Activities requiring NEPA review are not authorized for Federal funding and the Contractor may not undertake or fund those activities unless and until the US DOE Contracting Officer, through the NHDOE WAP Administrator, provides written authorization for those activities.

All activities related to hazardous material identified during a WAP job will be managed in accordance with applicable federal, state, and local requirements.

The Contractor agrees to document conformance with the Allowable Activities listed above before commencement of any project.

The Contractor agrees to complete the online US DOE training on NEPA and Historic Preservation at www.energy.gov/node/4816816. Proof of complete training must be submitted to the NH DOE's WAP Administrator.


Grantee Representative Signature

Jeanne Agri, Chief Executive Officer
Grantee's Representative Title

Community Action Program Belknap-Merrimack Counties, Inc.
Grantee Name

5/12/2023
Date



**COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.**
EMPOWERING COMMUNITIES SINCE 1965



CERTIFICATE OF AUTHORITY

I, Christopher J. Pyles, Chairperson, 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 March 9, 2023, 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 Fiscal Officer, Steven Gregoire, Budget Analyst, Christopher J. Pyles, Chairperson, 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: 5/5/2023

Signature of Elected Officer

Name: Christopher J. Pyles

Title: Chairperson, Board of Directors

Rev. 3/9/2023
KRC/CAPBM COA 2023

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: 0006194067



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 3rd day of April A.D. 2023.

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)

03/14/2023

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

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

PRODUCER	CONTACT NAME: Susan Sullivan
FIAI/Cross Insurance	PHONE (A/C, No, Ext): (603) 669-3218 FAX (A/C, No): (603) 645-4331
1100 Elm Street	E-MAIL ADDRESS: manch.certs@crossagency.com
Manchester NH 03101	INSURER(S) AFFORDING COVERAGE
	INSURER A: Selective Insurance Co. of SC NAIC # 19259
INSURED	INSURER B: Granite State Health Care and Human Services Self-
Community Action Program Belknap-Merrimack Counties Inc.	INSURER C: Federal Ins Co 20281
P. O. Box 1016	INSURER D:
Concord NH 03302	INSURER E:
	INSURER F:

COVERAGES

CERTIFICATE NUMBER: 22-23 ALL 23-24 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 INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GENL AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☒ PROJECT ☒ LOC OTHER:			S2509940	10/01/2022	10/01/2023	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 ☒ ANY AUTO OWNED AUTOS ONLY HIRED AUTOS ONLY SCHEDULED AUTOS NON-OWNED AUTOS ONLY			S2509940	10/01/2022	10/01/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	☒ UMBRELLA LIAB ☒ OCCUR EXCESS LIAB ☐ CLAIMS-MADE DED ☒ RETENTION \$ 0			S2509940	10/01/2022	10/01/2023	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	N/A	HCHS20230000547 (3a.) NH	01/01/2023	01/01/2024	☒ PER STATUTE ☐ 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	04/01/2023	04/01/2024	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.

CERTIFICATE HOLDER

CANCELLATION

State of New Hampshire; Dept of Energy 21 South Fruit Street Suite 10 Concord NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.
EMPOWERING COMMUNITIES SINCE 1965



BOARD OF DIRECTORS

Chris Pyles, <i>Chairperson</i> Board member since: 1/14/2021 David Croft, <i>Vice Chairperson</i> Board member since: 5/13/2021 A. Bruce Carri, <i>Treasurer</i> Board member since: 3/12/2020 Safiya Wazir, <i>Secretary</i> Board member since: 11/2/2016 Heather Brown Board member since: 1/15/2009	Sara A. Lewko Board member since: 2/21/2001 Dennis Martino Board member since: 2/24/2005 Ashley Reed HS Policy Council Chairperson Board member since: 5/12/2022 David Siff, Esq. Board member since: 10/2/2013 Tracy Vergason Board member since: 5/12/2022
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Current fiscal year (3/1/23 – 2/29/24) board meetings – 3/9/23, 5/25/23, 9/14/23, 11/9/23, 1/11/24

Community Action Program Belknap-Merrimack Counties, Inc.

DOE WXN WAP Program Contract

July 1, 2023 to June 30, 2024

Key Personnel

Brandon Boewe

Weatherization Technical Coordinator/Quality Control Inspector

\$68,410.16

Kenneth Boyer

Weatherization Energy Auditor/Quality Control Inspector

\$62,127.00

Kyle LaValley

Weatherization Energy Auditor/Building Analyst

\$57,704.66

Kenneth Landry

Weatherization Energy Auditor/Building Analyst

\$56,862.00

Karen Lingner

Weatherization Administrative Assistant

\$53,024.66

Christopher Vought

Director of Weatherization & Energy Conservation

\$90,025.78



Brandon Boewe

SUMMARY

I completed the Energy Services Program at Lakes Region Community College so that I could develop the skills and knowledge to help others improve their homes and lower their energy expenses. Over the past two years I have held various positions that have made me a well-rounded individual in the green energy field. I want to find a position where I can grow and continue learning to prepare myself for a stronger future.

EXPERIENCE

Energy Auditor, Community Action Program Belknap-Merrimack Counties, Inc.

Concord, NH — June, 2016 - Present

Accomplishments

- Performed energy audits on clients' homes.
- Worked with clients to determine priority measures to save the most heat and electricity with the funding available.
- Utilized energy auditing software (TREAT) to submit work orders to utility companies for funding approval.
- Created work orders and communicated with contractors on best practices to achieve our projects' goals.

Building Materials Customer Service Associate, Lowe's Home Improvement Center

Concord, NH — April 2016 - June 2016

Accomplishments

- Engaged with customers to help them find what product they need for their projects
- Kept store shelves organized and well stocked with merchandise
- Worked with other team members to pull internet orders
- Assisted customers with loading materials into their vehicles
- Guided power equipment through store to ensure safety of customers and other employees
- Performed daily safety checks to keep all topstocked products are stored safely

Coos County Energy Auditor, Tri-County Community Action Program

Tamworth/Berlin, NH — July 2015 - April 2016

Accomplishments

- Performed energy audits on clients' homes in much greater frequency than in my past positions.
- Worked with clients to determine priority measures to save the most heat and electricity with the funding available.
- Utilized energy auditing software (TREAT) to submit work orders to utility companies for funding approval.
- Created work orders and communicated with the installation crew on best practices to achieve our projects' goals.
- Retested homes after work was performed to confirm successful installations of energy saving measures.

- Met with community members to discuss inexpensive, but cost effective "do-it-yourself" methods homeowners could use to save on their energy expenses.
- Assisted crews with installation of insulation and air sealing measures

Weatherization Installer/Energy Auditor, Green & Wired Building Solutions

Loudon, NH — November 2014 - June 2015

Accomplishments

- Learned hands on skills required for installation of improvements including air sealing, open blow / dense packing cellulose, installing foam board.
- Became more familiar with the ins-and-outs of building systems as an installer.
- Performed energy audits on clients' homes that included CAZ testing, combustion analysis, blower door testing, and creating work scopes for the crew to implement
- - Worked with clients to organize priority measures to fit their budgets and improve their homes.

Residential Energy Specialist Intern, GDS Associates Inc.

Manchester, NH — April 2014 - November 2014

Accomplishments

- Became proficient with energy modeling software
- Analyzed blueprints for new homes under construction
- Communicated with builders and homeowners to assure quality service
- Assisted in inspections including blower door and duct leakage tests
- Worked with Housing and Urban Development to create Green Physical Needs Assessments and reports

Intern, New Hampshire Ball Bearing, Astro Division

Laconia, NH — December 2013 - April 2014

Accomplishments

- Worked with maintenance technicians to identify energy saving opportunities with equipment and the building envelope.
- Created an assessment on specific areas of the building envelope with recommendations on how to correct leakage
- Became familiar with energy monitoring software including having to troubleshoot the system after it had crashed.
- Cataloged electricity usage data with software
- Wrote a guide for maintenance staff on how to use energy monitoring software and catalog data
- Submitted a report to the Environmental Manager on how to improve efficiency of the company's new boilers

EDUCATION

Lakes Region Community College

Energy Services and Technology — 2011 - 2015

I finished the Energy Services Program at LRCC in December of 2015. I had been going to school part time while supporting myself full time to get an education and build real world experience. I'm ready to move forward with my career in sustainable energy as I know that this education has made me a strong candidate.

SKILLS

- Experience in residential, commercial, and industrial energy efficiency
- Certified BPI Building Analyst since 2012
- Proficient with Microsoft Word, Excel, and PowerPoint as well as other applications such as REM Rate, TREAT, and StruxureWare.
- First Aid and CPR Certified

REFERENCES

References are available upon request.

Kenneth Boyer

PROFESSIONAL SUMMARY

Motivated and energetic with 7+ years experience improving energy efficiency in homes, schools, businesses, etc... Hard working and outgoing, I am a reliable project leader as well as a trusted team member.

EXPERIENCE

Turn Cycle Solutions, LLC., Nashua, NH - Energy Auditor/Operations Manager

JANUARY 2018 - AUGUST 2019

- Acquired BPI Building Analyst Certification. Performed energy audits throughout New Hampshire within the NH Saves weatherization program. Vast knowledge and understanding of rebates and incentives available to residents in the region, regardless of heat source.
- Estimated project cost, as well as annual savings in both energy and energy expenses.
- Managed scheduling, including audits, follow up appointments as well as a field staff of up to six (6) Weatherization/retrofit installers.
- Other responsibilities include material inventory maintenance, client intake, assisting in the field when needed, networking and outreach as well as fleet maintenance

Energy Efficient Investments Inc., Merrimack, NH - Weatherization Tech

FEBRUARY 2012 - JANUARY 2018

- Job/project leader, team member in large and small insulation projects. 2-part spray foam, 1-part spray foam, fiberglass and cellulose. Proficient in door and window treatment/weatherization.
- Knowledge and involvement in all phases. Ability to perform, lead and train others in cellulose preparation and installation, ventilation, various air-sealing methods, suspended ceilings, jobsite and personal cleanliness, etc..

Checkmate Pizza, Manchester/Londonderry, NH - Driver/Cook

NOVEMBER 2007 - AUGUST 2018

- Take orders, prep/cook, deliver food as well as customer service.
- Open/close store, stock, inventory and full cleaning procedures.

EDUCATION

**Manchester Community College, Manchester, NH - Associates in
Applied Science in Building Construction Technology**

SEPTEMBER 2006 - JUNE 2008

Skills

Experience in weatherization, energy auditing, operations/project management, sales, client/crew scheduling, estimating, material stock/supply, drafting, blueprint reading, Microsoft Office. BPI Building Analyst (Issued 04/18). Osha-10 Certified. DOT/Medically certified box truck operator (exp 6/21). EPA/HUD RRP Certified Renovator. Certified class 3 forklift Operator. Experience/training in crew/team leadership. Experience in framing, siding, painting and many phases of building construction.

Kenneth Landry

To obtain a challenging position that will utilize my skills and abilities and provide me with the opportunity for growth and advancement.

Willing to relocate: Anywhere

Work Experience

Cycle Counter

Electronics for Imaging - Londonderry, NH
October 2018 to December 2019

- Ensure effective utilization of production/warehouse area and control inventory counts
- Meets optimum inventory performance objectives as defined by materials department.
- Works closely with other departments to ensure efficient plant operations.
- Develops documentation to facilitate accurate inventory counts including records of all audits, counts and adjustments. Analyzes inventory records and data records to effectively manage inventory.
- Coordinates physical inventory audits and accounting
- Develops and effectively implements warehouse and inventory monitoring systems and procedures

Administrative Assistant for International Shipping

UPS-Pratt & Whitney - Londonderry, NH
July 2015 to 2018

- Extract various data and present the P&L results of the prior day to Management
- Provide periodic status reports to Supervisors
- Manage customer inquiries and develop a strong customer relationship
- Ensure urgent orders are top priority and are completed under current metric
- Various one-off projects for Upper Management
- Order supplies for the entire operation
- Meticulously review final export documents
- Prepare complex reports/presentations
- Analyze reports using various software packages and databases, including MS Access
- Determine methods and procedures for completing complex tasks
- Provide advanced office support knowledge and skills
- Prepare and/or coordinate information for internal and external contacts

Crew Trainer

McDonalds - Manchester, NH
May 2009 to June 2015

- Trained new employees the procedures and guidelines laid out by management
- Worked as a member of a team to ensure quality and speed of service
- Communicated with customer's wants and needs to provide the best experience possible

Tax Preparer

Contract Job

February 2015 to April 2015

Jackson Hewitt Tax Service

- Became knowledgeable in Tax Laws
- Quickly and accurately computed taxes owed by following Tax Codes
- Advised against potential tax liabilities
- Uncovered potential deductions and credits
- Resolved customer complaints and clarified any concerns
- Paid close attention to all customer documents to ensure accuracy in the completion of taxes

Education

B.S. in Finance

Plymouth State University - Plymouth, NH

September 2010 to May 2014

Additional Information

- Strong analytical, oral/written communication, problem solving, basic research, and time management skills
- Proficient in Excel and other Microsoft Office products (Word, Access, PowerPoint and Outlook)
- Ability to utilize Excel and other software to create and review financial reports and records
- Demonstrated ability to manage multiple tasks in a fast-paced environment under minimal supervision with a high attention to detail
- Exceptional Interpersonal skills
- Willingness to learn
- Experience working in group collaborations and being a leader in team activities
- Accurate and rapid data entry

KYLE LAVALLEY

EXPERIENCE

FEBRUARY 2013 – PRESENT

ENVIRONMENTAL SERVICES TECHNICIAN II, ELLIOT HOSPITAL

- receiving department needs from all departments in the hospital and delegating the job duties to environmental service staff
- reporting to supervisor the tasks completed and any issues that arose during shift
- floor care: including mopping, stripping, and waxing floors
- room sanitation and cleaning after patient discharge
- room sanitation and cleaning after COVID patients moved or discharged
- custodial duties

FEBRUARY 2009 – APRIL 2013

WAIT STAFF, BLAKE'S RESTAURANT & CREAMERY

- stocking supplies
- waiting and bussing tables

JUNE 2007 – FEBRUARY 2009

DELI MANAGER, TWIN MOUNTAIN COUNTRY STORE

- SLICED MEAT/CHEESE AND PREPPED VEGGIES
- PREPARED SANDWICHES
- OPERATED REGISTER AND BALANCED REGISTER DRAWER

JUNE 2005 – JUNE 2006

LABORER, WHITNEY'S LLC HOME IMPROVEMENT

- SIDING HOUSES
- FRAMING

EDUCATION

JUNE 2005

HIGH SCHOOL DIPLOMA, OMBUDSMAN EDUCATION, LANCASTER, NH

SKILLS

- Operating and maintaining sanitization and cleaning equipment
- Knowledge of tools and how to use them
- Knowledge of, and ability to operate, power tools
- Floor care maintenance including sweeping and mopping
- Operating and maintaining side-by-side machines for waxing floors
- Experienced in hospital sanitization and cleaning procedures
- Knowledge and implementation of safety protocols
- Custodial duties

Karen M. Lingner

Employment History

2009 – Present Administrative Assistant – Housing Rehabilitation/Energy Conservation
Community Action Program

I am responsible for a variety of administrative duties which facilitate the smooth running of the Housing Rehabilitation and Energy Conservation Programs. I am responsible for coordinating the record keeping and reporting functions of the programs as well as invoicing and data entry.

2003 – 2009 Scheduler – CHNT and CAT Dispatch back-up
Community Action Program

I was responsible for various administrative duties to enable the efficient operation of CNHT (Central New Hampshire Transportation), a ride sharing program. I was responsible for covering CAT Dispatch when Dispatcher was not available which could be anywhere from an hour to a whole shift.

1999 – 2003 Caregiver for Parents

1987 – 1999 Customer Service Representative
Stevens Insurance Agency

I was responsible for all aspects of obtaining, expanding and servicing accounts for approximately one thousands clients in regards to personal and business insurance.

Education

Glastonbury High School, Glastonbury CT – graduated 1967
Licensed NH Property & Casualty Agent - 1991

CHRISTOPHER A. VOUGHT II

SUMMARY OF SKILLS

- Business owner for over 10 years and very familiar with all aspects of business management including: Sales, risk management, cost control and profit & loss
- Experience as a director, general manager, operations manager, home inspector, energy auditor, property/facilities maintenance, contractor, and various aspects of quality control
- Proficient with Windows operating systems, Microsoft Office, TREAT energy auditing software, HomeGauge home inspection software
- Comfortable with computers, electronics, hand tools, power tools, various multi-meters, testing devices and diagnostic equipment
- Lock-Out Specialist- including key cutting/duplicating, residential door lock repair/replacement

CAREER EXPERIENCE

Director of Housing Rehabilitation and Energy Conservation

02/2019-Current

Community Action Program

Belknap-Merrimack Counties Inc.

- Manage the Housing Rehabilitation and Energy Conservation Programs, including the Weatherization Assistance Program, CORE energy programs and Lead Hazard Control Program
- Fiscal accountability, budget management, and scheduling
- Responsible for the day-to-day operations, including a hands-on approach in training, assisting and mentoring department employees
- Working closely with funding sources and various departments within The Agency to ensure Program success and growth

Certified Building Analyst/Energy Auditor

11/2017-02/2019

Southern New Hampshire Services Inc.

- BPI Certified Building Analyst Professional
- Successfully passed the Energy Auditor Pilot Program written exam
- Responsible for a minimum of 120 energy audits per year and maintaining 40+ open projects in progress
- Educating clients about the program and its process, how their home operates as a system, and how to conserve energy
- Inspect all areas of the home to determine potential health and safety concerns, evaluate the effectiveness and condition of existing insulation and thermal boundaries
- Perform numerous technical tests regarding combustion appliance safety and efficiency, heating/cooling system distribution and diagnostics, mechanical ventilation, air leakage and electrical appliance energy usage
- Input the data collected during the audit into energy auditing software, generate applicable reports, organize each project and ensure all required paperwork is complete
- Determine a course of action for replacement, supplementation or improvement of the homes energy related systems, safety devices and thermal envelope

- Initiate a work order containing all measures to be performed, assign to applicable contractors and ensure the work is completed as ordered
- Coordinate closely and effectively with clients, contractors, utility/program personnel and colleagues within the organization

State of New Hampshire Licensed Home Inspector

10/2016-Current

Owner/General Manager at Time's A Wasting Home Inspection Services

- State of New Hampshire Home Inspection License, American Society of Home Inspectors (ASHI) Associate Member
- Execute pre-listing and pre-closing residential home inspections, existing homeowner general safety & maintenance inspections, well water and radon gas testing
- Generate comprehensive reports containing all observations, information, and images gathered during the inspection
- Coordinate directly with Clients, Realtors, Real Estate Agencies, Mortgage Specialists, and various professionals in the residential home buying & home maintenance field

Home, Facilities & Property Maintenance/Repair Services

06/2015-06/2017

Owner/General Manager at Time's A Wasting Handyman Services

- Various light-duty repairs, maintenance services, upkeep, and consultation catering primarily to busy, unable, and/or inexperienced homeowners and small business owners
- Education and advisement to Clients of my recommendations in the areas of remodeling, upgrading, repairing, and maintaining various areas and components of their homes and small businesses
- Produce accurate project cost estimates detailing all planning, materials, and timeline while effectively communicating with the Client to ensure they fully comprehend the entire project scope from start to finish
- Generate new clients and maintain Client loyalty through performing quality services and my ability to communicate professionally and intelligently

Independent Carpet Contractor/Installer

03/2008-02/2017

Sub-Contracted with Lowe's Home Improvement Stores C/O Paul S. Trajlinek III, Installs By Paul LLC. (Certified Carpet Installer)

- Optimized and maintained communication and relationships with store management, associates, and customers during the initial consultation, measurement, purchasing, and carpet installation processes
- Achieved weekly, monthly, and yearly scores above 95% in Professionalism and Craftsmanship, consistently
- Received multiple "Gold" (100%) and "Silver" (95+%) end-of-year awards presented by Lowe's to exceptional Sub-Contractors in each region

City Operations Manager**09/1997–02/2008***Vanguard Car Rental USA INC (Alamo Rent A Car & National Car Rental)*

- Hired, directed, scheduled, mentored, and supported over 40 exempt & non-exempt employees working within the following areas: management, sales, client service, clerical administration, payroll, training, production, logistics, facilities, asset protection and cash management, vehicle service and repair
- Managed the daily inventory of a peak rental fleet of over 1,200 vehicles
- Increased sales, which in turn generated over \$9,000,000 in annual revenue, earning 34% market share with 6 direct competitors in Manchester, NH
- Initiated the creation of successful systems to interpret business reporting, trend analysis, budget obligations, and financial data
- Innovated demand forecasting, pricing, logistics, inventory utilization, and strategic planning practices
- Led the coordination of numerous projects including a dual-brand consolidation involving the conversion of a single branded facility into operating two separate brands, computer operating systems and clientele

EDUCATION & CERTIFICATIONS

- Residential Energy Performance Association (REPA) Associate Member
- Home Performance Coalition Conference (2019)
- HUD/EPA Lead RRP Certified Renovator (2018)
- OSHA 30 Hour Outreach Training Program – Construction (2018)
- NYSWDA Building Analyst Professional training course (2018)
- Energy Out West Conference (2018)
- ASHI Inspection World Conference & Convention (2017)
- ASHI Standards of Practice and Code of Ethics course (2016)
- National Home Inspection Exam (2016)
- Manchester Community College (2016) Certificate for American Society of Home Inspectors (ASHI) and State of New Hampshire Home Inspection Course
- Licensed Maine State Motor Vehicle Inspection Technician (1998-2003)
- Portland (Maine) Regional Vocational Technical Center (1996)
Diploma - Automotive Technology & Automotive Business Management
- Deering High School - Diploma

Financial Statements

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

**FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021
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, 2022 AND 2021**

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

INDEPENDENT AUDITORS' REPORT

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Community Action Program of Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the consolidated statements of financial position as of February 28, 2022 and 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Community Action Program of Belknap-Merrimack Counties, Inc. as of February 28, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Action Program of Belknap-Merrimack Counties, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Action Program of Belknap-Merrimack Counties, Inc.'s ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Action Program of Belknap-Merrimack Counties, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 8, 2022, on our consideration of Community Action Program of 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and compliance.

*Leone McDonnell & Roberts
Professional Association*

Concord, New Hampshire
September 8, 2022

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
FEBRUARY 28, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 1,384,485	\$ 899,766
Accounts receivable	5,244,621	3,762,809
Inventory	271,926	55,895
Prepaid expenses	33,928	73,709
Investments	138,793	127,996
Total current assets	<u>7,073,753</u>	<u>4,920,175</u>
PROPERTY		
Land, buildings and improvements	7,368,799	7,146,516
Equipment, furniture and vehicles	6,335,485	6,117,020
Construction in process	41,401	18,126
Total property	<u>13,745,685</u>	<u>13,281,662</u>
Less accumulated depreciation	<u>7,528,363</u>	<u>7,639,290</u>
Property, net	<u>6,217,322</u>	<u>5,642,372</u>
OTHER ASSETS		
Cash escrow and reserve funds	89,468	65,437
Tenant security deposits	9,120	6,881
Due from related party	65,488	-
Total other assets	<u>164,076</u>	<u>72,318</u>
TOTAL ASSETS	<u>\$ 13,455,151</u>	<u>\$ 10,634,865</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Current portion of notes payable	\$ 314,265	\$ 213,444
Line of credit	154,350	380,028
Accounts payable	3,635,655	1,525,832
Accrued expenses	1,086,207	788,951
Refundable advances	1,537,802	1,036,941
Total current liabilities	<u>6,728,279</u>	<u>3,945,196</u>
LONG-TERM LIABILITIES		
Paycheck Protection Program loan	280,439	1,935,300
Notes payable, less current portion shown above	620,050	939,697
Tenant security deposits	9,120	6,881
Total liabilities	<u>7,637,888</u>	<u>6,827,074</u>
NET ASSETS		
Without donor restrictions	5,179,734	2,758,959
With donor restrictions	637,529	1,048,832
Total net assets	<u>5,817,263</u>	<u>3,807,791</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 13,455,151</u>	<u>\$ 10,634,865</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 28, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES AND OTHER SUPPORT:			
Grant awards	\$ 36,482,087	\$ -	\$ 36,482,087
Rental income	135,298	-	135,298
Other funds	2,526,432	2,650,984	5,177,416
Paycheck Protection Program loan forgiveness	1,615,427	-	1,615,427
In-kind	592,136	-	592,136
United Way	2,123	-	2,123
Interest income	74	-	74
Realized gain on sale of equipment	7,200	-	7,200
Total revenues and other support	41,360,777	2,650,984	44,011,761
NET ASSETS RELEASED FROM RESTRICTIONS	<u>3,062,287</u>	<u>(3,062,287)</u>	<u>-</u>
Total	<u>44,423,064</u>	<u>(411,303)</u>	<u>44,011,761</u>
EXPENSES			
Program	40,084,851	-	40,084,851
Management	1,917,438	-	1,917,438
Total expenses	<u>42,002,289</u>	<u>-</u>	<u>42,002,289</u>
CHANGE IN NET ASSETS	<u>2,420,775</u>	<u>(411,303)</u>	<u>2,009,472</u>
NET ASSETS, BEGINNING OF YEAR	<u>2,758,959</u>	<u>1,048,832</u>	<u>3,807,791</u>
NET ASSETS, END OF YEAR	<u>\$ 5,179,734</u>	<u>\$ 637,529</u>	<u>\$ 5,817,263</u>

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
Total functional expenses	<u>\$ 26,194,346</u>	<u>\$ 1,274,501</u>	<u>\$ 27,468,847</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 Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES AND OTHER SUPPORT			
Grant awards	\$ 20,625,325	\$ -	\$ 20,625,325
Rental Income	123,657	-	123,657
Other funds	2,375,403	3,733,525	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
Total revenues and other support	23,623,600	3,733,525	27,357,125
NET ASSETS RELEASED FROM RESTRICTIONS	<u>3,047,507</u>	<u>(3,047,507)</u>	<u>-</u>
Total	<u>26,671,107</u>	<u>686,018</u>	<u>27,357,125</u>
EXPENSES			
Program	26,194,346	-	26,194,346
Management	1,274,501	-	1,274,501
Total expenses	<u>27,468,847</u>	<u>-</u>	<u>27,468,847</u>
CHANGE IN NET ASSETS BEFORE GAIN ON INVESTMENT IN LIMITED PARTNERSHIP	(797,740)	686,018	(111,722)
GAIN ON INVESTMENT IN LIMITED PARTNERSHIP	<u>64,397</u>	<u>-</u>	<u>64,397</u>
CHANGE IN NET ASSETS	(733,343)	686,018	(47,325)
NET ASSETS, BEGINNING OF YEAR	2,992,894	362,814	3,355,708
NET ASSETS TRANSFERRED FROM LIMITED PARTNERSHIP	<u>499,408</u>	<u>-</u>	<u>499,408</u>
NET ASSETS, END OF YEAR	<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.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 28, 2022

	<u>Program</u>	<u>Management</u>	<u>Total</u>
Salaries and wages	\$ 7,961,177	\$ 1,180,579	\$ 9,141,756
Payroll taxes and benefits	2,296,690	228,375	2,525,065
Travel	194,343	9,648	203,991
Occupancy	1,267,982	114,418	1,382,400
Program services	25,639,659	-	25,639,659
Other costs:			
Accounting fees	-	74,855	74,855
Legal fees	15,361	152	15,513
Supplies	159,844	44,534	204,378
Postage and shipping	49,860	8,731	58,591
Equipment rental and maintenance	1,141	-	1,141
Printing and publications	28,133	27,696	55,829
Conferences, conventions and meetings	13,964	-	13,964
Interest	29,187	26,841	56,028
Insurance	124,730	43,856	168,586
Membership fees	16,276	-	16,276
Utility and maintenance	88,702	104,142	192,844
Computer services	111,990	-	111,990
Other	926,679	53,611	980,290
Depreciation	566,151	-	566,151
In-kind	592,982	-	592,982
Total functional expenses	<u>\$ 40,084,851</u>	<u>\$ 1,917,438</u>	<u>\$ 42,002,289</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, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 2,009,472	\$ (47,325)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	566,151	458,009
Paycheck Protection program loan forgiveness	(1,615,427)	-
Interest on deferred financing costs	483	484
Realized gain on sale of equipment	(7,200)	(3,500)
Gain on investment in limited partnership	-	(64,397)
Decrease (increase) in current assets:		
Accounts receivable	(1,481,812)	(1,203,458)
Inventory	(216,031)	(32,979)
Prepaid expenses	39,781	(18,723)
Due from related party	(65,488)	-
Decrease (increase) in current liabilities:		
Accounts payable	2,109,823	356,371
Accrued expenses	297,256	23,890
Refundable advances	500,861	(47,575)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>2,137,869</u>	<u>(579,203)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property	7,200	3,500
Additions to property	(1,141,101)	(618,410)
Investments	(10,797)	(17,918)
NET CASH USED IN INVESTING ACTIVITIES	<u>(1,144,698)</u>	<u>(632,828)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Net Paycheck Protection loan	(39,434)	1,935,300
Net repayments on line of credit	(225,678)	(169,972)
Repayment of long term debt	(219,309)	(199,152)
NET CASH (USED IN) PROVIDED BY FINANCING ACTIVITIES	<u>(484,421)</u>	<u>1,566,176</u>
NET INCREASE IN CASH AND RESTRICTED CASH	508,750	354,145
CASH AND RESTRICTED CASH BALANCE, BEGINNING OF YEAR	965,203	549,026
CASH AND RESTRICTED CASH TRANSFERRED FROM LIMITED PARTNERSHIP	-	62,032
CASH AND RESTRICTED CASH BALANCE, END OF YEAR	<u>\$ 1,473,953</u>	<u>\$ 965,203</u>
CASH AND RESTRICTED CASH:		
Cash	\$ 1,384,485	\$ 899,766
Cash escrow and reserve funds	89,468	65,437
	<u>\$ 1,473,953</u>	<u>\$ 965,203</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, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for interest:	\$ 56,028	\$ 62,533
 SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING ACTIVITIES		
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, 2022 AND 2021

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 Belknap-Merrimack Counties, Inc., and the following entities as Community Action Program 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 States 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, 2022 AND 2021**

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 \$637,529 and \$1,048,832 at February 28, 2022 and 2021, respectively. See Note 14.

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 (the 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 requires 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, 2022 and 2021.

Sandy Ledge Limited Partnership 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, 2022 AND 2021

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 - 10 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.

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.

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 \$592,136 and \$490,035 in donated facilities, services and supplies for the years ended February 28, 2022 and February 28, 2021, respectively, as follows:

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021**

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 \$18,731 and \$18,937 for the years ended February 28, 2022 and February 28, 2021, 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 \$573,405 and \$471,098 for the years ended February 28, 2022 and 2021, respectively.

Advertising

The Organization expenses advertising costs as they are incurred. Total advertising costs for the years ended February 28, 2022 and February 28, 2021 totaled \$134,193 and \$14,287, 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.

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.

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.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021

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.

<u>Expense</u>	<u>Method of allocation</u>
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, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Financial assets at year end:		
Cash and cash equivalents, undesignated	\$ 1,384,485	\$ 899,766
Accounts receivable	5,244,621	3,762,809
Investments	138,793	127,996
Cash reserves	81,143	62,103
Cash escrow	8,325	3,334
Total financial assets	<u>6,857,367</u>	<u>4,856,008</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	637,529	1,048,832
Reserve funds	<u>81,143</u>	<u>62,103</u>
Amounts not available within one year	<u>718,672</u>	<u>1,110,935</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 6,138,695</u>	<u>\$ 3,734,073</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$6,710,000 and \$4,360,000, at February 28, 2022 and 2021, respectively. The Organization has a line of credit with \$445,650 and \$219,972, available to borrow on at February 28, 2022 and 2021, respectively.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021

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, 2022 and 2021. 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 \$1,537,802 and \$1,036,941 as of February 28, 2022 and 2021, 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, 2022 and 2021, totaled \$186,976 and \$193,103, 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, 2022 and 2021, the annual lease expense for the leased facilities was \$544,299 and \$542,317, respectively.

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

<u>Year Ended</u> <u>February 28</u>	<u>Amount</u>
2023	\$ 478,248
2024	419,395
2025	245,038
2026	88,762
2027	88,762
Thereafter	<u>688,217</u>
Total	<u>\$ 2,008,422</u>

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021**

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 \$660,158 and \$415,580 at February 28, 2022 and 2021, 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 (3.25% and 4.75% at February 28, 2022 and 2021, respectively) plus 1%, but not less than 6% per annum. The line is secured by all the Organization's assets. There was a balance of \$154,350 outstanding at February 28, 2022. There was no balance outstanding at February 28, 2021.

The Organization has 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 (2.41% and 2.62% at February 28, 2022 and 2021, respectively). The line is secured by all the Organization's assets. There was no balance outstanding at February 28, 2022. There was a balance of \$380,028 outstanding at February 28, 2021.

9. CONCENTRATION OF RISK

For the year ended February 28, 2022, approximately \$13,200,000 (30%), and \$15,300,000 (35%), respectively, of the Organization's total revenue was received from the Department of Health and Human Services and the Department of Treasury. For the year ended February 28, 2021, approximately \$11,400,000 (42%), 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 these departments.

10. LONG TERM DEBT

Long term debt consisted of the following as of February 28, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
5.50% note payable to a financial institution in monthly installments for principal and interest of \$1,634 through July, 2039. The note is secured by property of the Organization.	\$ 218,228	\$ 225,459

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
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.	219,279	375,827
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.	42,958	50,507
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.	116,572	164,553
1.00% Paycheck Protection Program loan payable to a bank in monthly installments for principal and interest of \$7,511 through April 2025. \$1,615,427 of the proceeds received was forgiven during the year ended February 28, 2022. (See Note 11).	280,439	1,935,300
Non-interest bearing note payable by Sandy Ledge Limited Partnership 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>343,081</u>
Total long-term debt before unamortized deferred financing cost	1,220,557	3,094,727
Unamortized deferred financing costs	<u>(5,803)</u>	<u>(6,286)</u>
	1,214,754	3,088,441
Less amounts due within one year	<u>314,265</u>	<u>213,444</u>
Long term portion	<u>\$ 900,489</u>	<u>\$ 2,874,997</u>

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021.**

The scheduled maturities of long-term debt as of February 28, 2022 were as follows:

<u>Year Ending February 28</u>	<u>Amount</u>
2023	\$ 314,265
2024	236,212
2025	106,239
2026	32,177
2027	18,840
Thereafter	<u>512,824</u>
	<u>\$ 1,220,557</u>

11. 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 was established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act").

On September 14, 2021, the Organization received partial forgiveness in the amount of \$1,615,427. The forgiven proceeds are included in income for the year ended February 28, 2022. 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. The outstanding balance on the PPP loan at February 28, 2022 is \$280,439. (See Note 10).

12. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of February 28, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Land	\$ 279,340	\$ 279,340
Building and improvements	7,089,459	6,867,176
Equipment and vehicles	6,335,485	6,117,020
Construction in process	<u>41,401</u>	<u>18,126</u>
	13,745,685	13,281,662
Less accumulated depreciation	<u>7,528,363</u>	<u>7,639,290</u>
Property and equipment, net	<u>\$ 6,217,322</u>	<u>\$ 5,642,372</u>

Depreciation expense for the years ended February 28, 2022 and 2021 totaled \$566,151 and \$458,009, respectively.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021

13. 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, 2022.

14. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of February 28, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
NH Food Pantry Coalition	\$ 663	\$ 663
Senior Center	143,437	142,817
Elder Services	68,427	499,201
Mary Gale	25,629	-
NH Rotary Food Challenge	5,064	5,058
Summer Feeding	47,540	60,433
Common Pantry	-	5,512
Caring Fund	8,792	8,791
Agency – FAP	27,307	2,604
Agency Head Start	222,258	224,847
Agency – FP/PN	87,253	87,387
Community Crisis	350	350
Other Programs	809	11,169
Total net assets with donor restrictions	<u>\$ 637,529</u>	<u>\$ 1,048,832</u>

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021**

15. 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
Epsom 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	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.

The amount due from the related parties for operating activities (collectively) at February 28, 2022 and 2021 was \$324,385 and \$181,384, respectively, and is included in accounts receivables. Additionally, during the year ended February 28, 2022, \$65,488 was loaned to a related party and is recorded as an other asset on the consolidated statement of financial position.

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 \$138,793 and \$126,996 at February 28, 2022 and 2021, 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:

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021**

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, 2022 and 2021, the Organization's investments were classified as Level 1 and were based on fair value.

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

	<u>2022</u>	<u>2021</u>
Beginning balance – mutual funds	\$ 126,996	\$ 109,078
Total gains – mutual funds	<u>11,797</u>	<u>17,918</u>
Ending balance – mutual funds	<u>\$ 138,793</u>	<u>\$ 126,996</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 had \$1,000 invested in a Partnership, The Lakes Region Partnership for Public Health, at February 28, 2021. During the year ended February 28, 2022, the Organization is no longer a partner and a final K-1 was received.

17. 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, 2022 AND 2021

18. 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 Limited Partnership.

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	<u>\$ 1,063,576</u>

19. 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.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021**

20. 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 September 8, 2022, the date the consolidated financial statements were available to be issued.

SUPPLEMENTAL INFORMATION
(See Independent Auditors' Report)

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2022**

FEDERAL GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS THROUGH GRANTOR'S NAME	IDENTIFYING NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH, TO SUB-RECIPIENTS
US DEPARTMENT OF HEALTH AND HUMAN SERVICES					
HEAD START CLUSTER					
Head Start	93.600		01CH2052-03-01	\$ 4,920,814	
CRSSA - Head Start	93.600		01HET000622	14,855	
ARPA - Head Start	93.600			79,508	
			CLUSTER TOTAL	5,005,977	
Low Income Home Energy Assistance Program	93.568	State of New Hampshire	02-52-52-520010-18870000	2,517,838	
CV-Low Income Home Energy Assistance Program	93.568	State of New Hampshire	02-52-52-520010-24490000	2,923,900	
Low Income Home Energy Assistance Program-WX	93.568	State of New Hampshire	02-02-024010-77050000-505587	248,488	
			TOTAL	5,690,226	
Community Services Block Grant	93.569	State of New Hampshire	05-095-045-450010-7148	538,251	
CV-Community Services Block Grant	93.569	State of New Hampshire	05-095-045-450010-7148	30,897	
			TOTAL	569,148	
Social Services Block Grant-Home Delivered & Congregate Meals	93.667	State of New Hampshire	05-95-48-481010-9255	288,050	
Social Services Block Grant-Service Link	93.667	State of New Hampshire	2001NHSOSR	6,598	
			TOTAL	294,648	
Temporary Assistance for Needy Families-Family Planning	93.558	State of New Hampshire	1502NHTANF	987	
Temporary Assistance for Needy Families-Workplace Success	93.558	Southern New Hampshire Services	05-95-45-450010-61270000	19,522	
			TOTAL	20,510	
AGING CLUSTER					
Title III, Part B-Senior Transportation	93.044	State of New Hampshire	178SNHT3SS	124,374	
Title III, Part C-Home Delivered Meals-MDC5	93.045	State of New Hampshire		9,018	
Title III, Part C-Home Delivered Meals	93.045	State of New Hampshire	17AANHT3HD	494,672	
CV-Title III, Part C-Home Delivered Meals	93.045	State of New Hampshire	17AANHT3HD	15,030	
NSIP	93.053	State of New Hampshire	1056477	179,034	
			CLUSTER TOTAL	813,126	
CHILD CARE AND DEVELOPMENT FUND CLUSTER					
Child Care & Development Block Grant	93.575	State of New Hampshire	NONE PROVIDED	403,542	
Child Care Mandatory & Matching Funds of the CCDF	93.596	State of New Hampshire	NONE PROVIDED	58,544	
			CLUSTER TOTAL	463,086	
MEDICAID CLUSTER					
Medical Assistance Program	93.778	State of New Hampshire	90NWPG0008-01-00	72,615	
Medical Assistance Program - Veterans	93.778	Gateways Community Services		32,433	
			CLUSTER TOTAL	104,948	
Family Planning - Services	93.217	State of New Hampshire	FPHPPA016063	56,537	
Maternal, Infant, & Early Childhood Home Visiting Program	93.870	State of New Hampshire	X10MC33595	69,527	
National Family Caregiver Support, Title III, Part E-Service Link	93.052	State of New Hampshire	2001NH0AFC-02	32,045	
Special Programs for Aging, Title IV-Service Link	93.048	State of New Hampshire	90MP024102	28,202	
State Health Insurance Assistance Program	93.324	State of New Hampshire	90SA0003-02-00	31,968	
Medicare Enrollment Assistance Program	93.071	State of New Hampshire	2001NHMISH-00	10,707	
			HHS TOTAL	\$ 13,190,884	
US DEPARTMENT OF AGRICULTURE					
Special Suppl. Nutrition Program for Women, Infants & Children	10.557	State of New Hampshire	15154NH703W1003 & 5003	\$ 612,057	
Senior Farmers Market	10.576	State of New Hampshire	15154NH083Y8303	73,124	
Child & Adult Care Food Program	10.558	State of New Hampshire	NONE PROVIDED	180,323	
CHILD NUTRITION CLUSTER					
Summer Food Service Program For Children	10.559	State of New Hampshire	NONE PROVIDED	148,179	

See Notes to Schedule of Expenditures of Federal Awards

FEDERAL GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING			FEDERAL EXPENDITURES	Continued PASSED THROUGH TO SUB-RECIPIENTS
	NUMBER	PASS THROUGH GRANTOR'S NAME	IDENTIFYING NUMBER		
FOOD DISTRIBUTION CLUSTER					
Commodity Supplemental Food Program	10.565	State of New Hampshire	15154NH814Y8005	\$ 1,219,051	\$ 1,003,133
Emergency Food Assistance Program-Administration	10.568	State of New Hampshire	81750000	455,233	77,933
Emergency Food Assistance Program	10.580	State of New Hampshire	81750000	5,669,212	5,669,212
			CLUSTER TOTAL	7,342,496	\$ 6,749,278
			USDA TOTAL	\$ 8,356,178	\$ 6,749,278
CORPORATION FOR NATIONAL & COMMUNITY SERVICES					
FOSTER GRANDPARENTS/SENIOR COMPANION CLUSTER					
Senior Companion Program	94.016		16SCANH001	\$ 384,450	
			CNCS TOTAL	\$ 384,450	
U.S. DEPARTMENT OF TRANSPORTATION					
Formula Grants for Rural Areas-Concord Transit	20.509	State of New Hampshire-Department of Transportation	NH-18-X046	\$ 1,236,484	
Formula Grants for Rural Areas	20.509	State of New Hampshire-Department of Transportation	3 Buses	432,046	
			TOTAL	1,668,530	
TRANSIT SERVICES PROGRAMS CLUSTER					
Enhanced Mobility of Seniors & Ind. W/Disabilities-CAT	20.513	State of New Hampshire-Department of Transportation	NH-18-X043	154,056	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Rural Transportation	20.513	State of New Hampshire-Department of Transportation	NH-18-X043	20,407	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Rural Transportation	20.513	State of New Hampshire-Department of Transportation	NH-65-X001	64,128	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Volunteer Drivers	20.513	Merrimack County	NH-65-X001	844	
Enhanced Mobility of Seniors & Ind. W/Disabilities	20.513	State of New Hampshire-Department of Transportation	3 Buses	222,165	
			CLUSTER TOTAL	461,600	
FEDERAL TRANSIT CLUSTER					
Bus and Bus Facilities Formula & Discretionary Programs	20.528	State of New Hampshire-Department of Transportation	2 Buses	160,416	
			DOT TOTAL	\$ 2,290,548	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Emergency Solutions Grant	14.231	State of New Hampshire	05-95-42-423010-7927	\$ 21,586	
CV-Emergency Solutions Grant	14.231	State of New Hampshire	05-95-42-423010-7927	430,021	
			TOTAL	451,607	
CV-CDBG State's Program & Non-Entitlement Grants in Hawaii	14.228	CDFA	20-007-CDPS-CV3-CVPS	20,861	
Supportive Housing	14.235	State of New Hampshire	05-95-42-423010-7927-102-500731	142,106	
Continuum of Care Program	14.267	State of New Hampshire	05-95-42-423010-7927-102-500731	34,947	
			HUD TOTAL	\$ 649,521	
U.S. DEPARTMENT OF ENERGY					
Weatherization Assistance for Low Income Persons	81.042	State of New Hampshire	01-02-02-024010-77060000	\$ 289,908	
			DOE TOTAL	\$ 289,908	
U.S. DEPARTMENT OF LABOR					
Senior Community Service Employment Program	17.235	State of New Hampshire	03-22-22-330510-1453000	\$ 367,195	
			DOL TOTAL	\$ 367,195	
U.S. DEPARTMENT OF THE TREASURY					
Coronavirus Relief Fund	21.019	State of New Hampshire	SS-2021-BHS-03-HOUS1-02	\$ 24,205	
Emergency Rental Assistance Program	21.023	Governor's Office for Emergency Relief & Recovery		15,252,459	
			US TREASURY TOTAL	\$ 15,276,664	
			TOTAL	\$ 40,785,147	\$ 6,749,278

See Notes to the Schedule of Expenditures of Federal Awards

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2022**

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, 2022. 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.

**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, 2022, 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 September 8, 2022.

Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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. Given these limitations, during

our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Leone McDonnell & Roberts
Professional Association

Concord, New Hampshire
September 8, 2022

**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

Opinion on 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, 2022. 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.

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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Community Action Program Belknap-Merrimack Counties, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Community Action Program Belknap-Merrimack Counties, Inc.'s federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Community Action Program Belknap-Merrimack Counties, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

Leon McDermott & Roberts
Professional Association

Concord, New Hampshire
September 8, 2022

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 28, 2022

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. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
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, Aging Cluster 93.044, 93.045 and 93.053; U.S. Department of Transportation, Formula Grants for Rural Areas, 20.509; U.S. Department of the Treasury, Emergency Rental Assistance Program, 21.023.
8. The threshold for distinguishing Type A and B programs was \$1,223,554.
9. Community Action Program Belknap-Merrimack Counties, Inc. was determined to not be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT

None

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED FEBRUARY 28, 2022**

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.

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

Current Status: Accounts have been reconciled accurately and in a timely manner. Not a repeated finding in the current year.