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COMMISSIONER  
Jared S. Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



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

January 31, 2024

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

**REQUESTED ACTION**

Authorize the New Hampshire Department of Energy (Department) to enter into a **SOLE SOURCE** contract with Community Action Program Belknap-Merrimack Counties, Inc., Vendor #177203, Concord, NH, in the amount of \$481,327 for the federal Weatherization Assistance Program (WAP) effective upon Governor and Executive Council approval through June 30, 2024. **100% Federal Funds.**

Funds are available in the accounting unit Low Income Weatherization as follows:

	<u>FY 2024</u>
02-52-52-520510-33560000-074-500587 Grants for Pub Assist & Relief	\$481,327

**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 WAP due to their non-profit status, their role providing a range of services to clients eligible for the WAP, and their historical performance delivering WAP. In addition, the terms of this competitively awarded grant require the Department to contract with Community Action Program Belknap-Merrimack Counties, Inc.

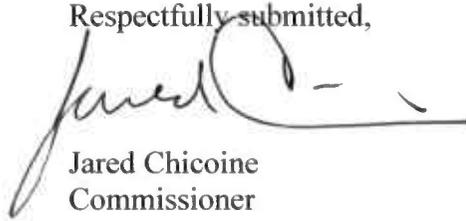
The Department applied for and received this competitively awarded Sustainable Energy Resources for Consumers (SERC) grant, funded through the USDOE’s Weatherization Assistance Program. Per the Department’s application and the terms of this award, funds will be used to install 18 solar photovoltaic (PV) arrays on the roofs of eligible single to four unit dwellings, along with 14 heat pump water heaters (HPWHs) in the Community Action Program Belknap-Merrimack Counties territory, which consists of Belknap and Merrimack Counties.

The Department estimates that this SERC grant award will contribute to the installation of heat pumps and/or PV arrays in approximately 32 homes in central New Hampshire.

His Excellency, Governor Christopher T. Sununu  
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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

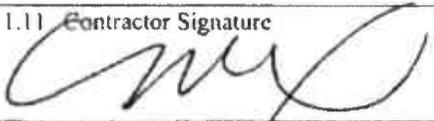
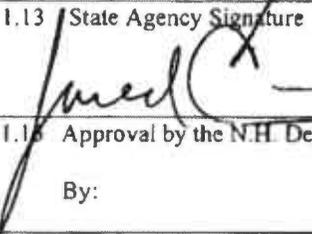
**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**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 33560000 - 074	1.7 Completion Date June 30, 2024	1.8 Price Limitation \$481,327.00
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: 01/02/2024		1.12 Name and Title of Contractor Signatory Michael Tabory, Chief Operating Officer	
1.13 State Agency Signature  Date: 1/16/24		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: 1/16/2024			
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 Department 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 6 of the general provisions:

“6.5 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 9 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 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 200.334 – 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).
14. In accordance with New Hampshire Executive Order No. 2023-05, boycotting Israel shall be grounds for termination of the contract.

## EXHIBIT B

### SCOPE OF SERVICES

1. Community Action Program Belknap-Merrimack Counties, Inc., hereinafter “the Contractor,” agrees to install solar PV arrays, HPHJW equipment, 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 from New Hampshire Governor and Executive Council, and will have a completion date of June 30, 2024. There is the potential to extend the contract if all the funds are not expended by 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 NHWAP SERC funds before any reimbursement for weatherization work will be paid by the Department.
4. In PY23, Contractor agrees to complete weatherization services on 32 dwelling units according to the standards outlined in the SERC Application submitted to and approved by US DOE. The installations will only be on eligible previously weatherized units or units currently undergoing or expected to undergo weatherization measures outlined in the most recent NH Weatherization Policies and Procedures Manual and Field Guide.
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 Department agrees to pay Community Action Program Belknap-Merrimack Counties, Inc. in total, the sum of:

\$481,327.00	(which hereinafter is referred to as the "Contracted Amount"), of which
\$39,027.00	may be expended for Administration,
\$29,800.00	may be expended for Health & Safety measures,
\$412,500.00	(the balance), to be spent on weatherization activities (Program Activity)

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 15<sup>th</sup> day of each month, or the first business day following the 15<sup>th</sup> 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 NHWAP 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

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

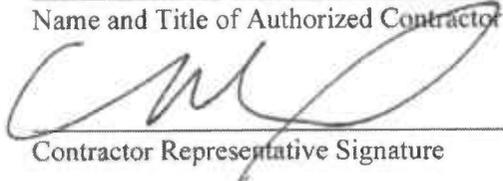
**US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS  
US DEPARTMENT OF EDUCATION - CONTRACTORS  
US DEPARTMENT OF AGRICULTURE - CONTRACTORS  
US DEPARTMENT OF LABOR  
US DEPARTMENT OF ENERGY**

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

Community Action Program Belknap-Merrimack Counties, Inc.  
2 Industrial Park Drive #2, Concord, NH 03301

Community Action Program Belknap-Merrimack Counties, Inc.      Upon G&C approval through June 30, 2024  
Contractor Name      Period Covered by this Certification

Michael Tabory, Chief Operating Officer  
Name and Title of Authorized Contractor Representative

      01/02/2024  
Contractor Representative Signature      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 G&C approval 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.

Handwritten signature of Contractor Representative

Contractor Representative Signature

Chief Operating Officer
Contractor’s Representative Title

Community Action Program Belknap-Merrimack Counties, Inc. 01/02/2024
Contractor Name 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 (Department) 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 the Department 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, the Department may terminate this transaction for cause or default.
- (4) The prospective primary participant shall provide immediate written notice to the Department 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 the Department.
- (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 the Department, 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, the Department 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*

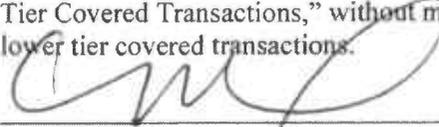
- (1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
  - (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
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

	Chief Operating Officer
Contractor Representative Signature	Contractor's Representative Title
Community Action Program Belknap-Merrimack Counties, Inc.	01/02/2024
Contractor Name	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

Chief Operating Officer

Contractor's Representative Title

Community Action Program Belknap-Merrimack Counties, Inc.

01/02/2024

Contractor Name

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 (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 "Contractor") 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 Contractor 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 Contractor 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 Contractor by the Department of Energy, this assurance obligates the Contractor 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 Contractor for the period during which it retains ownership or possession of the property. In all other cases, this assurance obligates the Contractor for the period during which the Federal assistance is extended to the Contractor by the Department of Energy.

#### **Employment Practices**

Where a primary objective of the Federal assistance is to provide employment or where the Contractor's employment practices affect the delivery of services in programs or activities resulting from Federal assistance extended by the Department, the Contractor 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 Contractor 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 Contractor agrees to compile and maintain information pertaining to programs or activities developed as a result of the Contractor'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 Contractor agrees to submit requested data to the Department of Energy regarding programs and activities developed by the Contractor from the use of Federal assistance funds extended by the Department of Energy. Facilities of the Contractor (including the physical plants, buildings, or other structures) and all records, books, accounts, and other sources of information pertinent to the Contractor'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 Contractors by the Department of Energy, including installment payments on account after such data of application for Federal assistance which are approved before such date. The Contractor 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 Contractor, 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 Contractor.

**Contractor Certification**

The Contractor 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 Contractor upon written request to NH Department of Energy).

Michael Tabory, Chief Operating Officer

Name and Title of Authorized Contractor Representative



Representative Signature

01/02/2024

Date

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.

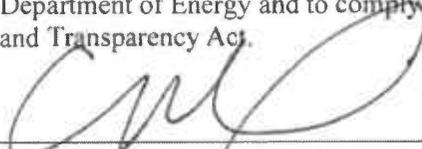
In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), the New Hampshire Department of Energy must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

- 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.

  
\_\_\_\_\_  
Contractor Representative Signature

\_\_\_\_\_  
Chief Operating Officer  
Contractor's Representative Title

\_\_\_\_\_  
Community Action Program Belknap-Merrimack Counties, Inc. 01/02/2024  
Contractor Name Date

Award No. DE-EE0009916  
CFDA#81.042  
Community Action Program Belknap Merrimack Counties, Inc.

Initials  Exhibit J  
Date 1/2/24  
Page 1 of 2

**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) \$30,000,000 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: \_\_\_\_\_

# 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 (Department) 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 the Department. The Department 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. The Department 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 Department.

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 Department with its intent to seek a waiver from the Buy America Preference requirements. The Department 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:

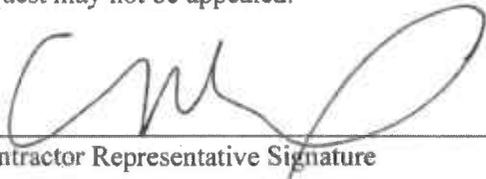
1. Applying the Buy America Preference would be inconsistent with the public interest (Public Interest);

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 Department 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.



Contractor Representative Signature

Chief Operating Officer  
Contractor’s Representative Title

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

01/02/2024  
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 US Department of Energy (USDOE), New Hampshire Department of Energy (Department) executed Historic Preservation Programmatic Agreement, and USDOE Office of Energy Efficiency and Renewable Energy (EERE) NEPA Determination GFO-SEP-ALRD-2023A (NEPA Determination). The NEPA Determination only applies to activities funded by the GFO-SEP-ALRD-2023A, Administrative and Legal Requirements Document.

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

The Grantee agrees that it will only fund activities that are listed within the “Bounded Categories” pursuant to the NEPA Determination, 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’ the Department 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 the Department 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 the Department 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 the Department 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

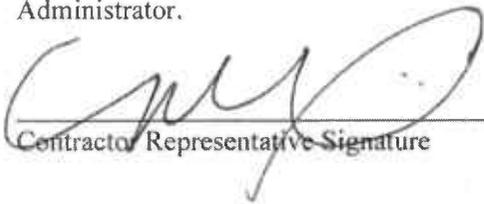
Activities/projects not listed above, including ground disturbing activities and tree removal; activities where the following elements exist: extraordinary circumstances, cumulative impacts or connected actions that may lead to significant effects on the human environment, or any inconsistency with the "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 Department WAP Administrator, and to seek NEPA review through the Department 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 Department 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](http://www.energy.gov/node/4816816). Proof of complete training must be submitted to the Department WAP Administrator.



Contractor Representative Signature

Chief Operating Officer  
Contractor's Representative Title

Community Action Program Belknap-Merrimack Counties, Inc. 01/02/2024

Contractor Name

Date

# 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 AUTHORITY

I, Christopher J. Pyles, Chairperson, Board of Directors, hereby certify that:

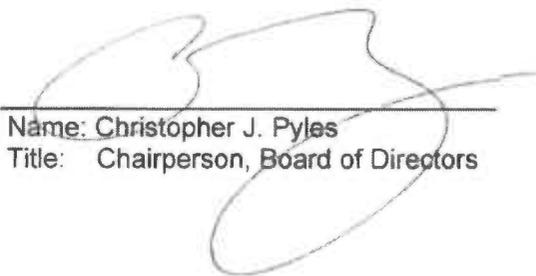
1. I am a duly elected officer of Community Action Program Belknap and Merrimack Counties, Inc.
2. The following is a true copy of a vote taken at a meeting of the Board of Directors, duly called and held on March 9, 2023, at which a quorum of the Directors were present and voting.

**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 and 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: 01/02/2024

Signature of Elected Officer

  
Name: Christopher J. Pyles  
Title: Chairperson, Board of Directors



*Financial Statements*

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

**FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022  
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, 2023 AND 2022**

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## **INDEPENDENT AUDITORS' REPORT**

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

### **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, 2023 and 2022, 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, 2023 and 2022, 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 14, 2023, 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*

Dover, New Hampshire  
September 14, 2023

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

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
FEBRUARY 28, 2023 AND 2022**

	<b><u>ASSETS</u></b>	
	<b><u>2023</u></b>	<b><u>2022</u></b>
<b>CURRENT ASSETS</b>		
Cash	\$ 1,711,575	\$ 1,384,485
Accounts receivable	6,027,912	5,244,621
Inventory	81,569	271,926
Prepaid expenses	100,225	33,928
Investments	128,956	138,793
Total current assets	<u>8,050,237</u>	<u>7,073,753</u>
<b>PROPERTY</b>		
Land, buildings and improvements	7,627,214	7,368,799
Equipment, furniture and vehicles	4,762,497	6,335,485
Construction in process	132,920	41,401
Total property	12,522,631	13,745,685
Less accumulated depreciation	<u>6,165,156</u>	<u>7,528,363</u>
Property, net	<u>6,357,475</u>	<u>6,217,322</u>
<b>OTHER ASSETS</b>		
Right of use asset	1,387,327	-
Cash escrow and reserve funds	77,328	89,468
Tenant security deposits	8,247	9,120
Due from related party	61,348	65,488
Total other assets	<u>1,534,250</u>	<u>164,076</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 15,941,962</u></b>	<b><u>\$ 13,455,151</u></b>
	<b><u>LIABILITIES AND NET ASSETS</u></b>	
<b>CURRENT LIABILITIES</b>		
Current portion of notes payable	\$ 237,926	\$ 314,265
Current portion of right of use liability	461,162	-
Line of credit	-	154,350
Accounts payable	4,550,252	3,635,655
Accrued expenses	1,177,337	1,086,207
Refundable advances	1,817,340	1,537,802
Total current liabilities	<u>8,244,017</u>	<u>6,728,279</u>
<b>LONG TERM LIABILITIES</b>		
Notes payable, less current portion shown above	668,146	900,489
Right of use liability, less current portion shown above	926,165	-
Tenant security deposits	8,221	9,120
Total liabilities	<u>9,846,549</u>	<u>7,637,888</u>
<b>NET ASSETS</b>		
Without donor restrictions	5,530,452	5,179,734
With donor restrictions	564,961	637,529
Total net assets	<u>6,095,413</u>	<u>5,817,263</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 15,941,962</u></b>	<b><u>\$ 13,455,151</u></b>

See Notes to Consolidated Financial Statements

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

**CONSOLIDATED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED FEBRUARY 28, 2023**

	<b><u>Without Donor Restrictions</u></b>	<b><u>With Donor Restrictions</u></b>	<b><u>Total</u></b>
<b>REVENUES AND OTHER SUPPORT</b>			
Grant awards	\$ 56,930,603	\$ -	\$ 56,930,603
Rental income	140,962	-	140,962
Other funds	2,804,065	3,122,293	5,926,358
In-kind	401,748	-	401,748
United Way	3,659	-	3,659
Interest income	895	-	895
Realized loss on sale of equipment	(36,538)	-	(36,538)
Total revenues and other support	60,245,394	3,122,293	63,367,687
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<u>3,194,861</u>	<u>(3,194,861)</u>	<u>-</u>
Total	<u>63,440,255</u>	<u>(72,568)</u>	<u>63,367,687</u>
<b>EXPENSES</b>			
Program	61,101,300	-	61,101,300
Management	1,988,237	-	1,988,237
Total expenses	<u>63,089,537</u>	<u>-</u>	<u>63,089,537</u>
<b>CHANGE IN NET ASSETS</b>	350,718	(72,568)	278,150
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>5,179,734</u>	<u>637,529</u>	<u>5,817,263</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 5,530,452</u>	<u>\$ 564,961</u>	<u>\$ 6,095,413</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</u> <u>Restrictions</u>	<u>With Donor</u> <u>Restrictions</u>	<u>Total</u>
<b>REVENUES AND OTHER SUPPORT</b>			
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
	<hr/>	<hr/>	<hr/>
Total revenues and other support	41,360,777	2,650,984	44,011,761
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>			
	<hr/>	<hr/>	<hr/>
	3,062,287	(3,062,287)	-
	<hr/>	<hr/>	<hr/>
Total	44,423,064	(411,303)	44,011,761
<b>EXPENSES</b>			
Program	40,084,851	-	40,084,851
Management	1,917,438	-	1,917,438
	<hr/>	<hr/>	<hr/>
Total expenses	42,002,289	-	42,002,289
	<hr/>	<hr/>	<hr/>
<b>CHANGE IN NET ASSETS</b>	2,420,775	(411,303)	2,009,472
<b>NET ASSETS, BEGINNING OF YEAR</b>	<hr/>	<hr/>	<hr/>
	2,758,959	1,048,832	3,807,791
<b>NET ASSETS, END OF YEAR</b>	<hr/>	<hr/>	<hr/>
	\$ 5,179,734	\$ 637,529	\$ 5,817,263

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED FEBRUARY 28, 2023

	<u>Program</u>	<u>Management</u>	<u>Total</u>
Salaries and wages	\$ 8,902,376	\$ 841,141	\$ 9,743,517
Payroll taxes and benefits	2,422,222	155,843	2,578,065
Travel	233,521	16,301	249,822
Occupancy	1,360,924	133,139	1,494,063
Program services	44,607,205	-	44,607,205
Other costs:			
Accounting fees	66,194	1,959	68,153
Legal fees	24,793	268	25,061
Supplies	289,188	38,955	328,143
Postage and shipping	45,766	-	45,766
Equipment rental and maintenance	1,540	-	1,540
Printing and publications	41,775	15,970	57,745
Conferences, conventions and meetings	13,885	-	13,885
Interest	3,991	39,049	43,040
Insurance	131,454	30,788	162,242
Membership fees	13,298	10,283	23,581
Utility and maintenance	139,247	-	139,247
Computer services	71,214	-	71,214
Other	2,298,910	139,405	2,438,315
Depreciation	32,049	565,136	597,185
In-kind	401,748	-	401,748
	<u>\$ 61,101,300</u>	<u>\$ 1,988,237</u>	<u>\$ 63,089,537</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	927,525	53,611	981,136
Depreciation	566,151	-	566,151
In-kind	592,136	-	592,136
	<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, 2023 AND 2022**

	<b>2023</b>	<b>2022</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 278,150	\$ 2,009,472
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	597,185	566,151
Paycheck Protection program loan forgiveness	-	(1,615,427)
Interest on deferred financing costs	483	483
Realized loss on disposal of equipment	36,538	(7,200)
Decrease (increase) in current assets:		
Accounts receivable	(783,291)	(1,481,812)
Inventory	190,357	(216,031)
Prepaid expenses	(66,297)	39,781
Due from related party	4,140	(65,488)
Tenant security deposits	873	(2,239)
Increase (decrease) in current liabilities:		
Accounts payable	914,597	2,109,823
Accrued expenses	91,130	297,256
Refundable advances	279,538	500,861
Tenant security deposits	(899)	2,239
	<u>1,542,504</u>	<u>2,137,869</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of property	-	7,200
Additions to property investments	(773,876)	(1,141,101)
	9,837	(10,797)
	<u>(764,039)</u>	<u>(1,144,698)</u>
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net repayments on line of credit	(154,350)	(225,678)
Repayment of long term debt	(309,165)	(258,743)
	<u>(463,515)</u>	<u>(484,421)</u>
<b>NET CASH USED IN FINANCING ACTIVITIES</b>		
<b>NET INCREASE IN CASH AND RESTRICTED CASH</b>	314,950	508,750
<b>CASH AND RESTRICTED CASH BALANCE, BEGINNING OF YEAR</b>	<u>1,473,953</u>	<u>965,203</u>
<b>CASH AND RESTRICTED CASH BALANCE, END OF YEAR</b>	<u>\$ 1,788,903</u>	<u>\$ 1,473,953</u>
<b>CASH AND RESTRICTED CASH:</b>		
Cash	\$ 1,711,575	\$ 1,384,485
Cash escrow and reserve funds	77,328	89,468
	<u>\$ 1,788,903</u>	<u>\$ 1,473,953</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
Cash paid during the year for interest	<u>\$ 43,040</u>	<u>\$ 56,028</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022

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, 2023 AND 2022

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 \$564,961 and \$637,529 at February 28, 2023 and 2022, 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, 2023 and 2022.

Sandy Ledge Limited Partnership (the 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, 2023 AND 2022**

**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.

**Contributions**

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as temporarily restricted or permanently restricted support, depending on the nature of the restriction. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as unrestricted.

**Contributed Services**

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

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

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

**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 \$401,748 and \$592,136 in donated facilities, services and supplies for the years ended February 28, 2023 and February 28, 2022, respectively (See **Note 17**).

**Advertising**

The Organization expenses advertising costs as they are incurred. Total advertising costs for the years ended February 28, 2023 and February 28, 2022 totaled \$133,749 and \$134,193, 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**

Sandy Ledge (the Partnership) 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.

**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.

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

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

**New Accounting Pronouncements**

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements for lessees and lessors. The standard applies a right of use model that requires, all leases with a lease term of more than 12 months, to recognize an asset representing its right to use the underlying asset for the lease term and liability to make lease payments to be recorded. The Organization elected not to restate the comparative period. The Organization also elected not to reassess at adoption (i) expired or existing contracts to determine whether they are or contain a lease, (ii) the lease classification of any existing leases, (iii) initial direct costs for existing leases. The adoption of ASU 2016-02 resulted in the recognition of operating right of use assets of \$1,387,327 and operating right of use lease liabilities of \$1,387,327 as of March 1, 2022. Results for periods beginning prior to February 28, 2022 continue to be reported in accordance with the Organization's historical accounting treatment. The adoption of ASU 2016-02 did not have a material impact on the Organization's results of operations and cash flows.

In September 2020, the FASS issued Accounting Standards Update (ASU) No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not for-Profit Entities for Contributed Nonfinancial Assets*, intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations. Examples of contributed nonfinancial assets include fixed assets such as land, buildings, and equipment; the use of fixed assets or utilities; materials and supplies, such as food or clothing; intangible assets; and recognized contributed services. The ASU requires a not for-profit organization to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. It also requires certain disclosures for each category of contributed nonfinancial assets recognized. The Agency adopted the provisions of ASU 2020-07 during 2022.

**2. 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, 2023 and 2022. The Organization has no policy for charging interest on overdue accounts.

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

**3. 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 \$1,817,340 and \$1,537,802 as of February 28, 2023 and 2022, respectively.

**4. LIQUIDITY AND AVAILABILITY**

The following represents the Organization's financial assets as of February 28:

	<u>2023</u>	<u>2022</u>
Financial assets at year end:		
Cash and cash equivalents, undesignated	\$ 1,711,575	\$ 1,384,485
Accounts receivable	6,027,912	5,244,621
Investments	128,956	138,793
Cash reserves	74,847	81,143
Cash escrow	<u>2,481</u>	<u>8,325</u>
Total financial assets	<u>7,945,771</u>	<u>6,857,367</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	564,961	637,529
Reserve funds	<u>74,847</u>	<u>81,143</u>
Amounts not available within one year	<u>639,808</u>	<u>718,672</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 7,305,963</u>	<u>\$ 6,138,695</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$10,200,000 and \$6,710,000, at February 28, 2023 and 2022, respectively. The Organization has a line of credit with \$700,000 and \$445,650, available to borrow on at February 28, 2023 and 2022, 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, 2023 and 2022 totaled \$209,878 and \$186,976, respectively.

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

**6. OPERATING LEASES**

On January 1, 2022, the Organization was required to adopt ASU 2016-02, *Leases (Topic 842)*. As part of implementing ASU 2016-02, the Organization evaluated current contracts to determine which met the criteria of a lease. The right of use (ROU) assets represent the Organization's right to use underlying assets for the lease term, and the lease liabilities represent the Organization's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Organization has elected to discount future cash flows at the risk free borrowing rates commensurate with the lease terms, which was 1.8% at March 1, 2022. Common expenses, classified as occupancy costs in the accompanying financial statements, are considered a non-lease component under FASB ASC 842 and are recognized as costs are incurred. The Organization's operating leases are described below.

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, 2023 and 2022, the annual lease expense for the leased facilities was \$586,539 and \$544,299, respectively.

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

<b><u>Year Ended February 28</u></b>	<b><u>Amount</u></b>
2024	\$ 488,157
2025	287,590
2026	92,911
2027	82,006
2028	77,500
Thereafter	<u>477,065</u>
	1,505,229
Less imputed interest	<u>117,902</u>
Total	<u>\$ 1,387,327</u>

**7. ACCRUED EARNED TIME**

The Organization has accrued a liability for future annual leave time that its employees have earned and vested with the employees in the amount of \$691,684 and \$660,158 at February 28, 2023 and 2022, respectively. The Organization amended the policy effective March 1, 2022, the policy allows for a maximum of 50 days to be carried over to the next fiscal year, however, upon termination only two weeks will be paid out. The two week liability is \$285,599 at February 28, 2023.

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

**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 (7.75% and 3.25% at February 28, 2023 and 2022, respectively) plus 1%, but not less than 6% per annum. The line is secured by all the Organization's assets. There was no balance outstanding at February 28, 2023. There was a balance of \$154,350 outstanding at February 28, 2022.

The Organization had a revolving line of credit agreement (the line) in the amount of \$400,000, with a bank that is due on demand. The line called for monthly variable interest payments based on the LIBOR rate (2.41% at February 28, 2022). The line was secured by all the Organization's assets. There was no balance outstanding at February 28, 2022. The line was closed during the year ended February 28, 2023.

The Organization entered into an additional revolving line of credit agreement (the line) in the amount of \$500,000, with a bank that is due on June 2, 2023. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (7.75% at February 28, 2023). The line is secured by all the Organization's assets. There was no balance outstanding at February 28, 2023.

**9. CONCENTRATION OF RISK**

For the year ended February 28, 2023, approximately \$18,300,000 (29%), and \$32,000,000 (51%), of the Organization's total revenue was received from the Department of Health and Human Services and the Department of Treasury, respectively. For the year ended February 28, 2022, \$13,200,000 (30%), and \$15,300,000 (35%), of the Organization's total revenue was received from the Department of Health and Human Services and the Department of Treasury, respectively. 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:

	<b><u>2023</u></b>	<b><u>2022</u></b>
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.	\$ 210,560	\$ 218,228

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022

	<u>2023</u>	<u>2022</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.	71,040	219,279
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.	35,179	42,958
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.	65,076	116,572
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 <b>Note 11</b> ).	187,615	280,439
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>341,922</u>	<u>343,081</u>
Total long-term debt before unamortized deferred financing cost	911,392	1,220,557
Unamortized deferred financing costs	<u>(5,320)</u>	<u>(5,803)</u>
	906,072	1,214,754
Less amounts due within one year	<u>(237,926)</u>	<u>(314,265)</u>
Long term portion	<u>\$ 668,146</u>	<u>\$ 900,489</u>

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

The scheduled maturities of long-term debt as of February 28, 2023 were as follows:

<b><u>Year Ending February 28</u></b>	<b><u>Amount</u></b>
2024	\$ 237,926
2025	106,239
2026	27,053
2027	18,294
2028	11,783
Thereafter	<u>510,097</u>
	<u>\$ 911,392</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 \$319,873 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, 2023 is \$187,615. (See **Note 10**).

**12. PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following as of February 28:

	<b><u>2023</u></b>	<b><u>2022</u></b>
Land	\$ 279,340	\$ 279,340
Building and improvements	7,347,874	7,089,459
Equipment and vehicles	4,762,497	6,335,485
Construction in process	<u>132,920</u>	<u>41,401</u>
	12,522,631	13,745,685
Less accumulated depreciation	<u>6,165,156</u>	<u>7,528,363</u>
Property and equipment, net	<u>\$ 6,357,475</u>	<u>\$ 6,217,322</u>

Depreciation expense for the years ended February 28, 2023 and 2022 totaled \$597,185 and \$566,151, respectively.

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

**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, 2023.

**14. NET ASSETS WITH DONOR RESTRICTIONS**

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

	<u>2023</u>	<u>2022</u>
NH Food Pantry Coalition	\$ 663	\$ 663
Senior Center	142,251	143,437
Elder Services	7,317	68,427
Mary Gale	38,130	25,629
NH Rotary Food Challenge	-	5,064
Summer Feeding	20,503	47,540
Caring Fund	8,793	8,792
Agency – FAP	60,913	27,307
Agency Head Start	216,604	222,258
Agency – FP/PN	69,329	87,253
Community Crisis	-	350
Other Programs	<u>458</u>	<u>809</u>
Total net assets with donor restrictions	<u>\$ 564,961</u>	<u>\$ 637,529</u>

**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 Support Services
TRCC Housing Limited Partnership	Low Income Housing Tax Credit Property

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

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, 2023 and 2022 was \$268,293 and \$324,385, respectively, and is included in accounts receivables. Additional amounts due from related parties at February 28, 2023 and 2022 were \$61,348 and 65,488, respectively.

**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 \$128,956 and \$138,793 at February 28, 2023 and 2022, respectively.

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

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

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

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

At February 28, 2023 and 2022, the Organization's investments were classified as Level 1 and were based on fair value.

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

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

	<u>2023</u>	<u>2022</u>
Beginning balance – mutual funds	\$ 138,793	\$ 126,996
Total gains (losses) – mutual funds	<u>(9,837)</u>	<u>11,797</u>
Ending balance – mutual funds	<u>\$ 128,956</u>	<u>\$ 138,793</u>

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

**17. IN-KIND CONTRIBUTIONS/SERVICES**

The Organization records the value of in-kind contributions according to the accounting policies described in **Note 1**.

The fair value of gifts in kind included contributions in the financial statements and the corresponding program expenses for the year ended February 28, 2023, is as follows:

Volunteer hours	
Head Start and Early Head Start	\$ 117,171
SCSEP	88,700
Rental space	146,026
Advertising	15,960
Donated goods	<u>33,891</u>
Total	<u>\$ 401,748</u>

**18. 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.

**19. SUBSEQUENT EVENTS**

The Organization has evaluated subsequent events through September 14, 2023, 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 AND NON-FEDERAL AWARDS**  
**FOR THE YEAR ENDED FEBRUARY 28, 2023**

<u>FEDERAL GRANTOR/ PROGRAM TITLE</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS THROUGH GRANTOR'S NAME</u>	<u>IDENTIFYING NUMBER</u>	<u>FEDERAL EXPENDITURES</u>	<u>PASSED THROUGH TO SUB-RECIPIENTS</u>
<b>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
<b>HEAD START CLUSTER</b>					
Head Start	93.600		01CH2052-03-01	\$ 4,918,443	
CRSSA - Head Start	93.600		01HET000622	82,597	
ARPA - Head Start	93.600		1HE000387-01-01	347,070	
			<b>CLUSTER TOTAL</b>	<b>5,348,110</b>	
Low Income Home Energy Assistance Program	93.568	State of New Hampshire	02-52-52-520010-18870000	5,383,170	
ARPA-Low Income Home Energy Assistance Program	93.568	State of New Hampshire	02-52-52-520010-24490000	3,207,214	
Low Income Home Energy Assistance Program-BWP	93.568	State of New Hampshire	02-52-52-520010-35400000	177,356	
ARPA-Low Income Home Energy Assistance Program-BWP	93.568	State of New Hampshire	02-52-52-520010-24490000	437,212	
			<b>TOTAL</b>	<b>9,204,952</b>	
Low Income Water Assistance Program	93.499	State of New Hampshire	02-52-52-24520000	33,094	
Community Services Block Grant	93.569	State of New Hampshire	2001NHCS3	385,693	
CV-Community Services Block Grant	93.569	State of New Hampshire	2001NHCS3	183,017	
			<b>TOTAL</b>	<b>568,710</b>	
Social Services Block Grant-Home Delivered & Congregate Meals	93.667	State of New Hampshire	05-95-48-481010-9255	472,549	
Temporary Assistance for Needy Families-Family Planning	93.558	State of New Hampshire	2001NHTANF	249	
Temporary Assistance for Needy Families-Family Planning FPAR	93.558	State of New Hampshire	2001NHTANF	1,211	
			<b>TOTAL</b>	<b>1,460</b>	
<b>AGING CLUSTER</b>					
Title III, Part B-Senior Transportation	93.044	State of New Hampshire	17AANHT3SS	151,805	
Title III, Part C-Home Delivered Meals-HDC5	93.045	State of New Hampshire	2101NHCMC6	83,419	
Title III, Part C-Home Delivered Meals	93.045	State of New Hampshire	2101NHCMC6	754,967	
Title III, Part C-Congregate	93.045	State of New Hampshire	2101NHCMC6	143,218	
Title III, Part C-Grab and Go Meals	93.045	State of New Hampshire	2101NHCMC6	68,237	
NSIP	93.053	State of New Hampshire	1058477	187,306	
			<b>CLUSTER TOTAL</b>	<b>1,388,952</b>	
<b>CHILD CARE AND DEVELOPMENT FUND CLUSTER</b>					
Child Care & Development Block Grant	93.575	State of New Hampshire	NONE PROVIDED	247,101	
ARPA-Child Care & Development Block Grant	93.575	State of New Hampshire	NONE PROVIDED	161,232	
Child Care Mandatory & Matching Funds of the CCDF	93.596	State of New Hampshire	NONE PROVIDED	57,708	
			<b>CLUSTER TOTAL</b>	<b>466,041</b>	
<b>MEDICAID CLUSTER</b>					
Medical Assistance Program	93.778	State of New Hampshire	90NWPG0008-01-00	104,589	
Medical Assistance Program - Veterans	93.778	Gateways Community Services		14,256	
			<b>CLUSTER TOTAL</b>	<b>118,845</b>	
STLT Health Department Response to Public Health or Healthcare Crises	93.391	State of New Hampshire	NH700T000031	398,344	
Family Planning - Services	93.217	State of New Hampshire	FPHPPA019063	43,577	
Maternal, Infant, & Early Childhood Home Visiting Program	93.870	State of New Hampshire	X10MC33595	145,733	
National Family Caregiver Support, Title III, Part E-Service Link	93.052	State of New Hampshire	2001NH0AFC-02	33,469	
Special Programs for Aging, Title IV-Service Link	93.048	State of New Hampshire	90MPO24102	47,971	
State Health Insurance Assistance Program	93.324	State of New Hampshire	90SA0003-02-00	20,307	
Medicare Enrollment Assistance Program	93.071	State of New Hampshire	2001NHMISH-00	4,011	
			<b>HHS TOTAL</b>	<b>\$ 18,296,125</b>	
<b>US DEPARTMENT OF AGRICULTURE</b>					
Special Suppl. Nutrition Program for Women, Infants & Children	10.557	State of New Hampshire	15154NH703W1003 & 5003	\$ 724,991	
Senior Farmers Market	10.576	State of New Hampshire	194NH083Y8314	67,084	
Child & Adult Care Food Program	10.558	State of New Hampshire	NONE PROVIDED	143,641	
<b>CHILD NUTRITION CLUSTER</b>					
Summer Food Service Program For Children	10.559	State of New Hampshire	NONE PROVIDED	\$ 148,742	

See Notes to Schedule of Expenditures of Federal Awards

<u>FEDERAL GRANTOR/ PROGRAM TITLE</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS THROUGH GRANTOR'S NAME</u>	<u>IDENTIFYING NUMBER</u>	<u>FEDERAL EXPENDITURES</u>	<u>PASSED THROUGH TO SUB-RECIPIENTS</u>
<b>FOOD DISTRIBUTION CLUSTER</b>					
Commodity Supplemental Food Program	10 565	State of New Hampshire	204NH814Y8005	\$ 452,841	\$ 452,841
Commodity Supplemental Food Program	10 565	State of New Hampshire	204NH814Y8005	250,749	33,528
Emergency Food Assistance Program-Administration	10 568	State of New Hampshire	81750000	489,791	
Emergency Food Assistance Program	10 569	State of New Hampshire	81750000	5,851,018	5,851,018
			<b>CLUSTER TOTAL</b>	<u>7,044,399</u>	<u>6,337,387</u>
			<b>USDA TOTAL</b>	<u>\$ 8,128,857</u>	<u>\$ 6,337,387</u>
<b>CORPORATION FOR NATIONAL &amp; COMMUNITY SERVICES</b>					
<b>FOSTER GRANDPARENTS/SENIOR COMPANION CLUSTER</b>					
Senior Companion Program	94.016		16SCANH001	\$ 322,224	
			<b>CNCS TOTAL</b>	<u>\$ 322,224</u>	
<b>US DEPARTMENT OF TRANSPORTATION</b>					
<b>Formula Grants for Rural Areas-Concord Transit</b>					
	20.509	State of New Hampshire-Department of Transportation	NH-18-X046	\$ 623,473	
<b>TRANSIT SERVICES PROGRAMS CLUSTER</b>					
Enhanced Mobility of Seniors & Ind. W/Disabilities-CAT	20 513	State of New Hampshire-Department of Transportation	NH-18-X043	82,428	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Mid State Transportation	20 513	State of New Hampshire-Department of Transportation	NH-18-X043	28,781	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Volunteer Drivers	20 513	Merrimack County	NH-85-X001	84,959	
			<b>CLUSTER TOTAL</b>	<u>176,168</u>	
			<b>DOT TOTAL</b>	<u>\$ 799,641</u>	
<b>US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
<b>Emergency Solutions Grant</b>					
CV-Emergency Solutions Grant	14 231	State of New Hampshire	05-95-42-423010-7927	\$ 105,939	
	14 231	State of New Hampshire	05-95-42-423010-7927	234,464	
			<b>TOTAL</b>	<u>340,403</u>	
<b>Supportive Housing</b>					
	14 235	State of New Hampshire	05-95-42-423010-7927-102-500731	56,055	
<b>Continuum of Care Program</b>					
	14 267	State of New Hampshire	05-95-42-423010-7927-102-500731	125,030	
			<b>HUD TOTAL</b>	<u>\$ 521,488</u>	
<b>US DEPARTMENT OF ENERGY</b>					
<b>IJA-Weatherization Assistance for Low Income Persons</b>					
Weatherization Assistance for Low Income Persons	81.042	State of New Hampshire	02-52-52-520010-xxxx0000-074-500587	\$ 35,982	
	81.042	State of New Hampshire	02-52-52-520010-33560000-074-500587	288,813	
			<b>DOE TOTAL</b>	<u>\$ 324,795</u>	
<b>US DEPARTMENT OF LABOR</b>					
<b>Senior Community Service Employment Program</b>					
	17.235	State of New Hampshire	1044701	\$ 337,303	
			<b>DOL TOTAL</b>	<u>\$ 337,303</u>	
<b>U.S. DEPARTMENT OF THE TREASURY</b>					
<b>Coronavirus State and Local Fiscal Recovery Funds</b>					
	21 027	NH Housing	SLFRP0145	\$ 2,872,652	
<b>Emergency Rental Assistance Program</b>					
Emergency Rental Assistance Program	21 023	Merrimack County	Cold Weather Funds	22,929	
Emergency Rental Assistance Program	21 023	NH Housing	ERA0012 and ERA0435	15,913,288	
Emergency Rental Assistance Program	21 023	NH Housing	ERA0012 and ERA0435	12,651,566	
Emergency Rental Assistance Program	21 023	NH Housing	ERAE0119	459,514	
Emergency Rental Assistance Program	21 023	NH Housing		14,848	
Emergency Rental Assistance Program	21 023	NH Housing	Housing Stability	79,565	
				<u>\$ 29,141,710</u>	
			<b>US TREASURY TOTAL</b>	<u>\$ 32,014,362</u>	
			<b>TOTAL</b>	<u>\$ 60,744,795</u>	<u>\$ 6,337,387</u>
<b>NON-FEDERAL</b>					
<b>NEW HAMPSHIRE PUBLIC UTILITIES COMPANY</b>					
Electrical Assistance Program				\$ 1,983,649	\$ 1,729,270

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

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED FEBRUARY 28, 2023**

**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, 2023. 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 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.

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, 2023, 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 14, 2023.

***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*

Dover, New Hampshire  
September 14, 2023

**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.

***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, 2023. 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, 2023.

***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.

*Leone McDermott & Roberts  
Professional Association*

Dover, New Hampshire  
September 14, 2023

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED FEBRUARY 28, 2023**

**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 the Treasury, Emergency Rental Assistance Program, ALN 21.023, Coronavirus State and Local Fiscal Recovery Funds, ALN 21.027, U.S. Department of Agriculture, Women, Infants and Children, ALN 10.557, U.S. Department of Health and Human Services, Head Start, ALN 93.600, New Hampshire Public Utilities Company, Electrical Assistance Program, NON-Federal.
8. The threshold for distinguishing Type A and B programs was \$1,822,344.
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.**

EMPOWERING COMMUNITIES SINCE 1965



**BOARD OF DIRECTORS**

Chris Pyles, <i>Chair</i> Board member since: 1/14/2021	Sara A. Lewko Board member since: 2/21/2001
David Croft, <i>Vice Chair</i> Board member since: 5/13/2021	Dennis Martino Board member since: 2/24/2005
A. Bruce Carri, <i>Treasurer</i> Board member since: 3/12/2020	Ashley Reed Board member since: 5/12/2022
Safiya Wazir, <i>Secretary</i> Board member since: 11/2/2016	David Siff, Esq. Board member since: 10/2/2013
Heather Brown Board member since: 1/15/2009	Tracy Vergason Board member since: 5/12/2022

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.**

**SERC Grant**

**Key Personnel**

Brandon Boewe  
Weatherization Technical Coordinator/Quality Control Inspector  
\$68,410.16

Christine Bouchard  
Weatherization Support Coordinator  
\$44,908.50

Kenneth Boyer  
Weatherization Energy Auditor/Quality Control Inspector  
\$63,999.00

Dylan Brattain  
Weatherization Energy Auditor  
\$53,605.50

Kyle LaValley  
Weatherization Energy Auditor/Building Analyst  
\$57,704.50

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.

# Christine Bouchard

Highly motivated, organized, several years of various types of customer service experience. Looking for an opportunity to learn new skills and grow with the right company.

Authorized to work in the US for any employer

## Work Experience

### **Program Manager - Senior Community Service Employment Program**

Community Action Program Belknap-Merrimack Counties, Inc. - Concord, NH  
July 2021 to Present

- Daily management and training of participant staff.
- Conduct Semi-annual reviews, IEP's.
- Resume creation/development with program participants.
- Submit Bi-weekly payroll data to HR, manage participants using Paylocity.
- Conducting enrollments, community service assignments, exits, terminations.
- Maintaining case notes and participant files.
- Recruitment & Marketing including marketing material creation for new participants and host sites.
- Entering participant information in to DOL SPARQ/GPMS database.
- Made significant program improvements to modernize and simplify enrollment paperwork/processes.
- Remote work, zoom, Microsoft Teams
- Assisted director with quarterly grant narratives, budget reviews.

### **Meals on Wheels Driver/ center assistant -Suncook Senior Center (part-time)**

Community Action Program Belknap-Merrimack Counties, Inc. - Allenstown, NH  
April 2021 to July 2021

- Daily route sheet evaluation for clients, meals, changes, etc.
- Packing, delivering meals to homebound elderly clients.
- Providing wellness checks during delivery.
- Collecting/providing program donation envelopes.
- Making phone calls to clients to provide wellness checks on non-delivery days.
- Unloading delivery trucks, assisting manager with any special projects as needed.

### **Office support P/T seasonal**

Millican Nurseries, LLC - Chichester, NH  
September 2020 to December 2020

- General office duties, including assisting the finance department and Human resources functions.
- Daily invoice reviewing for errors and discrepancies.
- Emailing/mailling customers copies of invoices
- Entering customer payments into system
- Entering daily truck driver and vehicle log information.
- Monthly statement mailings.

- Assisting with job postings online, setting up interviews, new hire paperwork.
- Assisting with new policy research and updating handbook.

### **RURAL MAIL CARRIER**

UNITED STATES POSTAL SERVICE

April 2008 to February 2020

- Daily sorting, organization, and delivery of mail, packages and accountable items within expected time frame
- Provided on the job training to new RCA's
- Implemented new training methods to improve and expedite new hire training process
- Maintained required route paperwork, updates and deadlines
- Supported Post Master in operational improvements and resolution of delivery problems to deliver top-notch customer service

### Education

#### **B.S. in BUSINESS ADMINISTRATION**

SOUTHERN NEW HAMPSHIRE UNIVERSITY

September 2021

#### **A.S. in SMALL BUSINESS MANAGEMENT AND ENTREPRENEURSHIP**

HESSER COLLEGE

May 2006

### Skills

- Problem solver
- Team player
- Microsoft office
- Microsoft Word
- Microsoft Powerpoint
- Social Media
- Customer Service
- Microsoft Outlook
- Adobe Photoshop (Less than 1 year)
- Adobe Illustrator (Less than 1 year)
- Program Management
- Paylocity
- Interviewing

### Certifications and Licenses

#### **OSHA 10**

## **Driver's License**

### Assessments

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#### **Social Media — Proficient**

October 2019

Creating content, communicating online, and building a brand's reputation.

Full results: [Proficient](#)

#### **Customer Focus & Orientation — Highly Proficient**

February 2020

Responding to customer situations with sensitivity

Full results: [Highly Proficient](#)

Indeed Assessments provides skills tests that are not indicative of a license or certification, or continued development in any professional field.

# 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 NHSaves 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.

# Dylan Brattain

## Details



## Skills

Adaptability

Fast Learner

Customer Service

Ability to Work Under Pressure

Leadership

Problem Solving

## Profile

Dedicated and results-driven professional with a strong work ethic. Exhibits ability to work in high stress environments with extreme attention to detail. Proven ability to tackle tasks with determination and precision, whether working independently or collaboratively with others. Demonstrates a proactive approach to decision-making and operational responsibilities with an eagerness to take on diverse challenges.

## Employment History

### Masters at Arms , United States Navy, Silverdale

- Provided security for 10 different nuclear power submarines at a cost of 2.4 billion dollars each. Resulting in zero damage to the submarines.
- Maintained security along a convoy route for the transportation of loading and unloading of nuclear weapons costing 2 million dollars each; zero percent lost or theft of nuclear weapons.
- Escorting service was provided to foreign nationals needing access to piers to tour submarines
- Security provided over restricted water access to deny any water born threats to nuclear submarines.

### Receiving Manager, Sprouts, Grand Junction

- Efficiently handle the loading and unloading of products shipments, ensuring timely and accurate processing.
- Receive and meticulously check invoices for accuracy, identifying and resolving discrepancies promptly.
- Collaborate with cross-functional teams to ensure seamless communication and resolution of invoicing issues.
- Conduct detailed assessments of inventory levels, comparing them with financial records to ascertain credit and loss information.
- Utilize analytical skills to provide insight into profit margins, contributing to strategic decision-making for business optimization.
- Oversee safety operations at the store.

## Education

High School Diploma, Delta High School , Delta

# KYLE LAVALLEY

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## 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

## **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