

STATE OF NEW HAMPSHIRE

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COMMISSIONER
Jared S. Chicoine



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

November 13, 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 an amendment to an existing **SOLE SOURCE** contract with Community Action Program Belknap and Merrimack Counties, Inc., Concord, NH, Vendor #177203, for the Senior Energy Assistance Services (SEAS) Program by increasing the price limitation by \$11,382 from \$12,905 to \$24,287 and by extending the completion date from September 30, 2025 to September 30, 2027 effective upon Governor and Executive Council approval.

This contract was originally approved by Governor and Executive Council on November 22, 2022 (Item #68). **100% Other Funds (Transfer from NH DHHS).**

Funds are available in Fiscal Year (FY) 2025 and anticipated to be available for FY 2026 and 2027 in the account Fuel Assistance upon the continued appropriation and availability of funds in the future operating budget, with the authority to adjust encumbrances through the Budget Office if needed and justified.

	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
02-52-52-520510-33540000-074-500587 Grants for Pub Assist & Relief	\$3,715	\$6,134	\$1,533

EXPLANATION

This amendment to a contract is **SOLE SOURCE** based on historical performance of the Community Action Agencies (CAA) in the New Hampshire Fuel Assistance Program (FAP), their outreach and client service capabilities. The Department proposes to continue to subcontract with the five CAAs who have successfully provided FAP services at the local level for more than three decades. The CAAs work closely with Department's FAP Administrator in the implementation of the program.

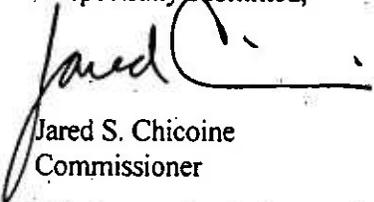
His Excellency, Governor Christopher T. Sununu
and the Honorable Council
November 13, 2024
Page 2 of 2

This Department contract provides the Community Action Agency with the program funds to support the Senior Energy Assistance Services (SEAS) Program. The SEAS Program makes home energy more affordable for households with members who are 60 years of age or older, who are experiencing a home energy hardship, and who are not eligible for the state's Fuel Assistance Program under the current income limits. The CAAs determine eligibility for the Fuel Assistance Program and are able to efficiently distribute these funds to households in need that are not eligible for the Fuel Assistance Program.

A federal grant provided by the Administration for Community Living (Title IIIB Supportive Services) awarded to the New Hampshire Department of Health and Human Services (NH DHHS) Division of Elderly and Adult Services provides funding for the Senior Energy Assistance Services Program. A Memorandum of Understanding (MOU) for this program was originally approved by Governor and Council on March 23, 2022, Item #25, and amended by the Governor and Executive Council on September 25, 2024, Item #34.

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

Respectfully submitted,



Jared S. Chicoine
Commissioner

NEW HAMPSHIRE DEPARTMENT OF ENERGY

SUBJECT: SENIOR ENERGY ASSISTANCE SERVICES CONTRACT
COMMUNITY ACTION PROGRAM BELKNAP AND MERRIMACK COUNTIES, INC

AMENDMENT #1

This Amendment is between the State of New Hampshire Department of Energy, 21 South Fruit Street, Concord, Merrimack County, NH 03301 (hereinafter referred to as the "State") and Community Action Program of Belknap and Merrimack Counties, Inc, 8 Old Suncook Rd, Concord, Merrimack County, NH 03302 (hereinafter the "Contractor").

Pursuant to an Agreement (hereinafter referred to as the "Agreement"), as approved by the New Hampshire Governor and Executive Council on November 22, 2022, Item #68, the Contractor has agreed to provide certain Services, per the terms and conditions specified in the Agreement and in consideration of payment by the State of certain sums as specified therein.

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

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

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

- 1) **Amendment and Modification of Agreement.** The Agreement is amended and modified as follows:
 - A) **Completion Date:** Amend Subparagraph 1.7 of the Agreement by striking the current completion date of September 30, 2025 and inserting in place thereof the date of September 30, 2027.
 - B) **Price Limitation:** Amend Subparagraph 1.8 of the Agreement by striking the current sum of \$12,905 and inserting in place thereof the total sum of \$24,287.
 - C) **Exhibit C - Payment Terms:** Amend Exhibit C, first and second paragraph by striking the current sum of \$12,905 and inserting in place thereof the total sum of \$24,287. Amend Exhibit C, third paragraph, by striking the current completion date of September 30, 2025 and inserting in place thereof the date of September 30, 2027.

D) Exhibit D: Amend period covered by this certification to "September 21, 2022 to September 30, 2027."

E) Exhibit E: Amend contract period dates to "September 21, 2022 to September 30, 2027."

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

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

STATE OF NEW HAMPSHIRE
NH Department of Energy

Date: 10-11-24

By: Jared S. Chicoine
Jared S. Chicoine, Commissioner

Community Action Program of Belknap and Merrimack Counties, Inc.

Date: 10-11-2024

By: Joanne Agri
Joanne Agri, Chief Executive Officer

Approved as to form, execution and substance:

OFFICE OF THE ATTORNEY GENERAL

Date: 10/15/2024

By: [Signature]
Assistant Attorney General

I hereby certify that the foregoing contract was approved by the Governor and Council of the State of New Hampshire at their meeting on _____, 2024.

OFFICE OF THE SECRETARY OF STATE

By: _____

Title: _____

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: 0006656579



IN TESTIMONY WHEREOF.

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 2nd day of April A.D. 2024.

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

David M. Scanlan
Secretary of State



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



CERTIFICATE OF AUTHORITY

1. Christopher J. Pyles, President, Board of Directors, hereby certify that:

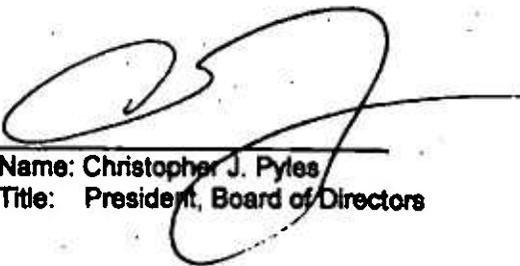
1. I am a duly elected officer of Community Action Program Belknap-Merrimack Counties, Inc.
2. The following is a true copy of a vote taken at a meeting of the Board of Directors, duly called and held on March 14, 2024, at which a quorum of the Directors were present and voting.

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, Chair, Board of Directors* are duly authorized on behalf of Community Action Program Belknap-Merrimack Counties, Inc. to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority was valid **thirty (30) days** prior to and 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: 10/10/24

Signature of Elected Officer


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

Rev. 3/14/2024
LN:CAPBM COA 2024



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/02/2024

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

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

PRODUCER		CONTACT NAME: Stephanie Peffer	
Cross Insurance-Manchester 1100 Elm Street		PHONE (A/C No. Ext): (803) 689-3218	FAX (A/C No.): (803) 645-4331
Manchester NH 03101		E-MAIL ADDRESS: manch.certs@crossagency.com	
INSURED		INSURER(S) AFFORDING COVERAGE	
Community Action Program Belknap-Merrimack Counties Inc. P. O. Box 1016		INSURER A: Selective Insurance Co. of SC	NAIC #: 19259
Concord NH 03302		INSURER B: Granite State Health Care c/o Midwest Employers Casua	23812
		INSURER C: Federal Ins Co	20281
		INSURER D:	
		INSURER E:	
		INSURER F:	

COVERAGES CERTIFICATE NUMBER: 24-25 All lines REVISION NUMBER:

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

INER LTR	TYPE OF INSURANCE	ADD NUMBER INRD	WYO	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR			S 2509940	10/01/2024	10/01/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 Professional Liability \$ 1,000,000
A	<input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			S 2509940	10/01/2024	10/01/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 0			S 2509940	10/01/2024	10/01/2025	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	HCHS20240000547 (3a.) NH	01/01/2024	01/01/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Directors & Officers Liability			J06511302	04/01/2024	04/01/2025	Limit \$1,000,000 Deductible \$5,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Refer to policy for exclusions/endorsements and special provisions.

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

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Financial Statements

**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**

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditors' Report	1 - 3
Consolidated Financial Statements:	
Consolidated Statements of Financial Position	4
Consolidated Statements of Activities	5 - 6
Consolidated Statements of Functional Expenses	7 - 8
Consolidated Statements of Cash Flows	9
Notes to Consolidated Financial Statements	10 - 22
Supplementary Information:	
Schedule of Expenditures of Federal Awards	23 - 24
Notes to Schedule of Expenditures of Federal Awards	25
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	26 - 27
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance required by the Uniform Guidance	28 - 30
Schedule of Findings and Questioned Costs	31 - 32

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**

	<u>ASSETS</u>	
	<u>2023</u>	<u>2022</u>
CURRENT ASSETS		
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	<u>128,956</u>	<u>138,793</u>
Total current assets	<u>8,050,237</u>	<u>7,073,753</u>
PROPERTY		
Land, buildings and improvements	7,627,214	7,368,799
Equipment, furniture and vehicles	4,762,497	6,335,485
Construction in process	<u>132,920</u>	<u>41,401</u>
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>
OTHER ASSETS		
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	<u>61,348</u>	<u>65,488</u>
Total other assets	<u>1,534,250</u>	<u>164,076</u>
TOTAL ASSETS	<u>\$ 15,941,962</u>	<u>\$ 13,455,151</u>
	<u>LIABILITIES AND NET ASSETS</u>	
CURRENT LIABILITIES		
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	<u>1,817,340</u>	<u>1,537,802</u>
Total current liabilities	<u>8,244,017</u>	<u>6,728,279</u>
LONG TERM LIABILITIES		
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	<u>8,221</u>	<u>9,120</u>
Total liabilities	<u>9,846,549</u>	<u>7,637,888</u>
NET ASSETS		
Without donor restrictions	5,530,452	5,179,734
With donor restrictions	<u>564,961</u>	<u>637,529</u>
Total net assets	<u>6,095,413</u>	<u>5,817,263</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 15,941,962</u>	<u>\$ 13,455,151</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

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

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES AND OTHER SUPPORT			
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	<u>(36,538)</u>	<u>-</u>	<u>(36,538)</u>
Total revenues and other support	60,245,394	3,122,293	63,367,687
NET ASSETS RELEASED FROM RESTRICTIONS	<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>
EXPENSES			
Program	61,101,300	-	61,101,300
Management	<u>1,988,237</u>	<u>-</u>	<u>1,988,237</u>
Total expenses	<u>63,089,537</u>	<u>-</u>	<u>63,089,537</u>
CHANGE IN NET ASSETS	350,718	(72,568)	278,150
NET ASSETS, BEGINNING OF YEAR	<u>5,179,734</u>	<u>637,529</u>	<u>5,817,263</u>
NET ASSETS, END OF YEAR	<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 Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES AND OTHER SUPPORT			
Grant awards	\$ 36,482,087	\$ -	\$ 36,482,087
Rental income	135,298	-	135,298
Other funds	2,526,432	2,650,984	5,177,416
Paycheck Protection Program Loan Forgiveness	1,615,427	-	1,615,427
In-kind	592,136	-	592,136
United Way	2,123	-	2,123
Interest income	74	-	74
Realized gain on sale of equipment	7,200	-	7,200
	<hr/>	<hr/>	<hr/>
Total revenues and other support	41,360,777	2,650,984	44,011,761
NET ASSETS RELEASED FROM RESTRICTIONS	<hr/>	<hr/>	<hr/>
	3,062,287	(3,062,287)	-
	<hr/>	<hr/>	<hr/>
Total	44,423,064	(411,303)	44,011,761
EXPENSES			
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
CHANGE IN NET ASSETS	2,420,775	(411,303)	2,009,472
NET ASSETS, BEGINNING OF YEAR	<hr/>	<hr/>	<hr/>
	2,758,959	1,048,832	3,807,791
NET ASSETS, END OF YEAR	<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>
Total functional expenses			

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**

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
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
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>1,542,504</u>	<u>2,137,869</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property	-	7,200
Additions to property	(773,876)	(1,141,101)
Investments	9,837	(10,797)
NET CASH USED IN INVESTING ACTIVITIES	<u>(764,039)</u>	<u>(1,144,698)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Net repayments on line of credit	(154,350)	(225,678)
Repayment of long term debt	(309,165)	(258,743)
NET CASH USED IN FINANCING ACTIVITIES	<u>(463,515)</u>	<u>(484,421)</u>
NET INCREASE IN CASH AND RESTRICTED CASH	314,950	508,750
CASH AND RESTRICTED CASH BALANCE, BEGINNING OF YEAR	<u>1,473,953</u>	<u>965,203</u>
CASH AND RESTRICTED CASH BALANCE, END OF YEAR	<u>\$ 1,788,903</u>	<u>\$ 1,473,953</u>
CASH AND RESTRICTED CASH:		
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>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
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**

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

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 as 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:

<u>Year Ended February 28</u>	<u>Amount</u>
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:

	<u>2023</u>	<u>2022</u>
5.50% note payable to a financial institution in monthly installments for principal and interest of \$1,634 through July 2039. The note is secured by property of the Organization.	\$ 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 Note 11).	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:

<u>Year Ending</u> <u>February 28</u>	<u>Amount</u>
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:

	<u>2023</u>	<u>2022</u>
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**

FEDERAL GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS THROUGH GRANTOR'S NAME	IDENTIFYING NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUB-RECIPIENTS
US DEPARTMENT OF HEALTH AND HUMAN SERVICES					
HEAD START CLUSTER					
Head Start	93 600		01CH2052-03-01	\$ 4,918,443	
CRSSA - Head Start	93 600		01HET000622	82,597	
ARPA - Head Start	93 600		1HE000387-01-01	347,070	
			CLUSTER TOTAL	<u>5,348,110</u>	
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	
			TOTAL	<u>9,204,952</u>	
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	2001NHCS03	365,893	
CV-Community Services Block Grant	93 569	State of New Hampshire	2001NHCS03	183,017	
			TOTAL	<u>568,910</u>	
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	
			TOTAL	<u>1,460</u>	
AGING CLUSTER					
Title III, Part B-Senior Transportation	93 044	State of New Hampshire	17AANHT3SS	151,805	
Title III, Part C-Home Delivered Meals-HDCS	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	143,216	
Title III, Part C-Grab and Go Meals	93 045	State of New Hampshire	2101NHCMC6	68,237	
NSIP	93 053	State of New Hampshire	1056477	187,308	
			CLUSTER TOTAL	<u>1,368,952</u>	
CHILD CARE AND DEVELOPMENT FUND CLUSTER					
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 CCOF	93 598	State of New Hampshire	NONE PROVIDED	57,708	
			CLUSTER TOTAL	<u>466,041</u>	
MEDICAID CLUSTER					
Medical Assistance Program	93 778	State of New Hampshire	90NWPG0000-01-00	104,589	
Medical Assistance Program - Veterans	93 778	Gateways Community Services		14,256	
			CLUSTER TOTAL	<u>118,845</u>	
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	FPHPPA018063	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	90MP024102	47,971	
State Health Insurance Assistance Program	93 324	State of New Hampshire	90SA0003-02-00	29,307	
Medicare Enrollment Assistance Program	93 071	State of New Hampshire	2001NH0ASH-00	4,011	
			MHS TOTAL	<u>\$ 18,296,125</u>	
US DEPARTMENT OF AGRICULTURE					
Special Suppl. Nutrition Program for Women, Infants & Children	10 557	State of New Hampshire	15154NH703W1003 & 3003	\$ 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	143,841	
CHILD NUTRITION CLUSTER					
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>
FOOD DISTRIBUTION CLUSTER					
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	499,791	
Emergency Food Assistance Program	10 569	State of New Hampshire	81750000	5,851,018	5,851,018
			CLUSTER TOTAL	<u>7,044,389</u>	<u>6,337,387</u>
			USDA TOTAL	\$ <u>8,128,857</u>	\$ <u>8,337,387</u>
CORPORATION FOR NATIONAL & COMMUNITY SERVICES					
FOSTER GRANDPARENTS/SENIOR COMPANION CLUSTER					
Senior Companion Program	04 016		155CANH001	\$ 322,224	
			CNCS TOTAL	\$ <u>322,224</u>	
U.S. DEPARTMENT OF TRANSPORTATION					
Formula Grants for Rural Areas-Concord Transit					
	20 509	State of New Hampshire-Department of Transportation	NH-18-X046	\$ 623,473	
TRANSIT SERVICES PROGRAMS CLUSTER					
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-65-X001	64,859	
			CLUSTER TOTAL	<u>176,168</u>	
			DOT TOTAL	\$ <u>799,641</u>	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Emergency Solutions Grant					
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	
			TOTAL	<u>340,403</u>	
Supportive Housing					
Continuum of Care Program	14 235	State of New Hampshire	05-95-42-423010-7827-102-500731	56,055	
	14 267	State of New Hampshire	05-95-42-423010-7927-102-500731	125,030	
			HUD TOTAL	\$ <u>521,488</u>	
U.S. DEPARTMENT OF ENERGY					
ILJA-Weatherization Assistance for Low Income Persons					
Weatherization Assistance for Low Income Persons	81 042	State of New Hampshire	02-52-52-528010 (0200-024 860507	\$ 35,982	
	81 042	State of New Hampshire	02-52-52-528010 33360008 074 802547	288,813	
			DOE TOTAL	\$ <u>324,795</u>	
U.S. DEPARTMENT OF LABOR					
Senior Community Service Employment Program					
	17 235	State of New Hampshire	1044701	\$ 337,303	
			DOL TOTAL	\$ <u>337,303</u>	
U.S. DEPARTMENT OF THE TREASURY					
Coronavirus State and Local Fiscal Recovery Funds					
	21 027	NH Housing	SLFRP0145	\$ 2,872,852	
Emergency Rental Assistance Program					
Emergency Rental Assistance Program	21 023	Merrimack County	Cold Weather Funds	22,829	
Emergency Rental Assistance Program	21 023	NH Housing	ERAD0012 and ERAD435	15,913,288	
Emergency Rental Assistance Program	21 023	NH Housing	ERAD0012 and ERAD435	12,851,586	
Emergency Rental Assistance Program	21 023	NH Housing	ERAE0119	459,514	
Emergency Rental Assistance Program	21 023	NH Housing	HSS	14,848	
Emergency Rental Assistance Program	21 023	NH Housing	Housing Stability	79,565	
				\$ <u>29,141,710</u>	
			US TREASURY TOTAL	\$ <u>32,014,382</u>	
			TOTAL	\$ <u>60,744,785</u>	\$ <u>6,337,387</u>
NON-FEDERAL					
NEW HAMPSHIRE PUBLIC UTILITIES COMPANY					
Electrical Assistance Program				\$ 1,983,849	\$ 1,729,370

See Notes to the Schedule of Expenditures of Federal Awards

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

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

*Leone,
McDonnell
& Roberts*

PROFESSIONAL CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS

DOVER • WOLFEBORO
NORTH CONWAY

**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



BOARD OF DIRECTORS

<p>Chris Pyles, <i>Chair</i> Suloway & Hollis P.L.L.C. [REDACTED] Board member since: 1/14/2021 [REDACTED]</p>	<p>Sara A. Lewko Human Resources Director Merrimack County Commissioners [REDACTED] [REDACTED] Board member since: 2/21/2001 [REDACTED]</p>
<p>David Croft, <i>Vice Chair</i> Office of the Sheriff Merrimack County [REDACTED] Board member since: 5/13/2021 [REDACTED]</p>	<p>Dennis Martino [REDACTED] Board member since: 2/24/2005 [REDACTED]</p>
<p>A. Bruce Carri, <i>Treasurer</i> [REDACTED] Board member since: 3/12/2020 [REDACTED]</p>	<p>Ashley Reed HS Policy Council Chairperson Board member since: 5/12/2022 [REDACTED]</p>
<p>Safiya Wazir, <i>Secretary</i> [REDACTED] Board member since: 11/2/2016 [REDACTED]</p>	<p>David Siff, Esq. [REDACTED] Board member since: 10/2/2013 [REDACTED]</p>
<p>Heather Brown [REDACTED] Board member since: 1/15/2009 [REDACTED]</p>	<p>Tracy Vergason Board member since: 5/12/2022 [REDACTED]</p>

Current fiscal year (3/1/24 – 2/28/25) board meetings – 3/14/24, 5/9/24, 9/12/24, 11/14/24, 1/9/25



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



SEAS PY 25

KEY PERSONNEL SALARIES AND ALLOCATION

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Kristin Bertrand	Director of Energy & Area Resource Centers	\$78,702.00	0%	\$0
Jasmine Rivera	Fuel Assistance Program Manager	\$47,053.00	0%	\$0

JASMINE RIVERA

CLIENT ENGAGEMENT MANAGER

PROFESSIONAL SUMMARY

Dedicated and results-driven Client Experience Manager with 3 years of experience in the addiction recovery industry, committed to enhancing client experiences, resolving complaints, and developing effective policies and procedures. Adept at leading and developing high-performing teams while collaborating with cross-functional stakeholders to achieve organizational excellence. Skilled in data analysis, training, and performance evaluations.

EXPERIENCE

Client Experience Manager

November 2019 - June 2023 | Aware Recovery Care, Bedford, NH

- Led and managed a team of 15 Client Engagement Specialists in 9 states (ME, NH, MA, CT, RI, FL, IN, VA, OH) providing coaching, supervision, and support to ensure adherence to engagement best practices.
- Documented and resolved client complaints promptly, implementing necessary steps to address concerns and improve overall client satisfaction.
- Utilized Symplr to manage and track complaints, ensuring accurate and comprehensive documentation.
- Proactively contacted clients and family members, demonstrating empathy and support while gathering essential information to enhance client experiences.
- Actively participated in the Quality Improvement Committee, reporting on best practices and recommending improvements to enhance reporting processes agency-wide.
- Tracked and analyzed complaints and client satisfaction trends; identifying opportunities for intervention and implementing data-driven strategies for continuous improvement.
- Spearheaded implementation of a client satisfaction process, systematically collecting and analyzing client experience data to inform decision-making and enhance service delivery.
- Collaborated with project management, legal, and compliance teams to develop policies and procedures focused on retaining client engagement and optimizing the client grievance process.
- Proficient in Google and Microsoft Suites, utilizing these tools for various reporting and communication needs.

CONTACT

[REDACTED]
[REDACTED]
[REDACTED]

SKILLS

- Interdepartmental Collaboration
- Staff Management
- Customer Service
- Process Improvement
- Personnel Training and Development
- Conflict Resolution Techniques

- Conducted data analysis in the EHR system, extracting valuable insights to inform decision-making and improve client engagement strategies.
- Interviewed and hired potential candidates for Client Engagement Specialist roles, assessing their qualifications and fit within the organization.
- Provided comprehensive training and onboarding for new hires, ensuring they have the necessary skills to deliver exceptional client experiences.
- Conducted 90-day and annual evaluations for team members, recognizing strengths and areas for improvement, and supporting professional development initiatives.
- Served as a liaison between clients and various departments within ARC, facilitating effective communication and problem-solving to meet client needs.
- Collaborated with Client Engagement Specialists to optimize client satisfaction and engagement through targeted support and interventions.
- Effectively managed miscellaneous job-related duties, contributing to the overall efficiency and success of the organization.

Student Finance Counselor

February 2017 - November 2019 | Southern New Hampshire University, Manchester, NH

- Maintaining confidentiality of student accounts per Family Educational Rights and Privacy Act of 1974 (FERPA)
- Documented student accounts with accurate notation in regards to financial conversations
- Advised students of federal financial aid in accordance with federal laws and regulations set by Department of Education
- Resolved financial issues on student accounts utilizing a variety of database tools, and working collaboratively with other student facing departments

Beauty Consultant

November 2015 - November 2016 | Sephora, Manchester, NH

- Maintained presentability of cosmetic displays with careful attention to intended visual appeal.
- Answered beauty product questions with knowledge of ingredients and application techniques.
- Engaged customers by greeting and offering assistance with products and services, promoting positive customer experiences.
- Demonstrated product usage by applying samples to self or customers when appropriate.
- Recommended specific cosmetic products for satisfying customers' stated beauty needs.
- Exchanged merchandise for customers and accepted returns.
- Computed sales prices, total purchases, and received and processed cash and credit payment.

Senior In-home Caregiver

May 2011 - April 2015 | Home Instead Senior Care, Manchester, NH

- Prepare and maintain records of client progress and services performed, reporting changes in client condition to supervisor.
- Care for individuals or families during periods of incapacitation, family disruption, or convalescence, providing companionship, and personal care.
- Transport clients to locations outside the home, such as to physicians' offices or on outings, using a motor vehicle.
- Participate in case reviews, consulting with the team caring for the client, to evaluate the client's needs and plan for continuing services.

EDUCATION

Bachelor of Arts (B.A.) in General Studies with concentration in Psychology

May 2021

Southern New Hampshire University, Manchester

Relevant Coursework

- Adolescent Development
- Social Development: Child and Adolescent

Associate's in Science in Clinical Medical Assisting

May 2011

Hesser College, Manchester, NH

REFERENCES

References available upon request

KRISTIN BERTRAND

Highly motivated retail manager with over eight years of progressively complex management experience looking to transition into the non-profit sector. Passionate about community engagement and committed to applying my management and leadership skills to the mission of the Community Action Program Belknap-Merrimack Counties.

EXPERIENCE

JUNE 2021-PRESENT

STORE MANAGER, TREK BICYCLE, CONCORD, NH

- Responsible for hiring, training, and coaching a store team
- Organize community outreach events to promote cycling initiatives
- Create effective, cross-organizational community partnerships with non-profit cycling and other diverse organizations

JANUARY 2023-PRESENT

VOLUNTEER YOUTH DEVELOPMENT OFFICER, NEW ENGLAND MOUNTAIN BIKE ASSOCIATION (NEMBA), CENTRAL NH

- Organize programs to introduce low-income youths to mountain biking
- Create partnerships with other non-profits focused on youth engagement
- Assist with all fundraising efforts for the CNH chapter
- Help organize community events focused on mountain biking and trail development
- Represent NEMBA at various City Council and Conservation Commission meetings

JANUARY 2015-JUNE 2021

CVS PHARMACY, A SUBSIDIARY OF CVS HEALTH

NOVEMBER 2020-JUNE 2021

COVAX PROJECT MANAGER, CVS PHARMACY, SYRACUSE, NY

- Scheduled and coordinated 320 Covid vaccination clinics in Skilled Nursing and Assisted living facilities throughout NY and PA, in conjunction with the Federal Pharmacy Partnership for Long Term Care (LTC) program developed by the CDC
- Led a diverse team of 30 Pharmacists, Registered Nurses, and Pharmacy Technicians
- Managed all Covid vaccine, PPE, and supply ordering

JANUARY 2020-NOVEMBER 2020

ACTING DISTRICT LEADER, CVS PHARMACY, NORTHEAST REGION

- Oversaw pharmacy and front store operations for 27 stores throughout MA, NH, and ME
- Managed a P&L of 2.3 million prescriptions filled annually and \$125 million annual front store sales
- Supervised, coached, and mentored a team of 81 Pharmacy Managers, Store Managers, and Staff Pharmacists

- Ensured pharmacy compliance with state and federal laws in areas such as HIPPA, controlled substance dispensing and recordkeeping, and hazardous waste disposal

JANUARY 2015-JANUARY 2020

STORE MANAGER, RX, CVS PHARMACY

- Managed three progressively complex CVS Pharmacy locations in Skaneateles, Ithaca, and Syracuse, NY
- Oversaw all Pharmacy and Front Store operations
- Built and developed a diverse store team of top performers in each location
- Consistently exceeded customer service and patient satisfaction targets

SPRING SEMESTER 2014-FALL SEMESTER 2015

ADJUNCT INSTRUCTOR STATE UNIVERSITY OF NEW YORK AT BINGHAMTON, BINGHAMTON, NY

- Designed two 300-level European History courses for undergraduates
- Delivered lectures to 100 or more students
- Developed all course exams and assignments

EDUCATION

2010-2014

DOCTORAL CANDIDATE IN EUROPEAN HISTORY, BINGHAMTON UNIVERSITY, BINGHAMTON, NY

Specialized in modern German History

- 2012: passed Comprehensive Oral Exams and completed all doctoral coursework to attain All but Dissertation (ABD) status
- 2012: awarded Fulbright Doctoral Research grant for archival research in Germany

2010

M.A. EUROPEAN HISTORY, BINGHAMTON UNIVERSITY, BINGHAMTON, NY

Studied Modern European History; specialized in German History

- 2010-2011: elected as the Vice President of Phi Alpha Theta History Honor Society, Alpha Theta Epsilon chapter
- 2009: awarded a *Deutscher Akademischer Austausch Dienst* (DAAD) Language Course Grant for intensive language study in Freiburg Germany
- 2008: awarded full graduate tuition scholarship and assistantship

2008

B.A. IN HISTORY, MINNESOTA STATE UNIVERSITY MOORHEAD, MOORHEAD, MN

Studied history; specialized in global history

SKILLS

- Leadership
- Verbal and written communication
- Talent development
- Event coordination
- Customer service
- Scheduling
- Constant desire to learn and grow
- German language

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STATE OF NEW HAMPSHIRE

68

COMMISSIONER
Jared S. Chicoine



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

Tel. (603) 271-3670

FAX No. 271-1526

DEPUTY COMMISSIONER
Christopher J. Ellms, Jr.

Website:
www.energy.nh.gov

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

October 24, 2022

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

REQUESTED ACTION

The Department of Energy respectfully requests authorization to enter into a **SOLE SOURCE** contract with Community Action Program Belknap-Merrimack Counties Inc., (VC #177203), Concord, NH, in the amount of \$12,905 for the Senior Energy Assistance Services (SEAS) Program, effective upon Governor and Executive Council approval through September 30, 2025. 100% Other Funds (NH DHHS).

Funds are available in the account below as follows for FY23 and are anticipated to be available in FY24 and FY25 upon the continued appropriation and availability of funds in the future operating budget, with the authority to adjust encumbrances in each of the State Fiscal Years through the Budget Office if needed and justified.

<u>NH Department of Energy, Fuel Assistance</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
02-52-52-520010-33540000-074-500587			
Grants for Pub Assist & Relief	\$4,839	\$6,453	\$1,613

EXPLANATION

This contract is **SOLE SOURCE** based on the historical performance of the Community Action Agencies (CAAs) with the New Hampshire Fuel Assistance Program (LIHEAP). The Senior Energy Assistance Services (SEAS) Program makes home energy more affordable for households with members who are sixty years of age or older, who are experiencing a home energy hardship, and who are not eligible for the state's Fuel Assistance Program under the current income limits. The CAAs determine eligibility for the Fuel Assistance Program and are able to efficiently distribute these funds to households in need that are not eligible for that program.

A federal grant under the Older Americans Act funds (Title IIIB) awarded to the New Hampshire Department of Health and Human Services (NH DHHS) Division of Elderly and Adult Services provides funding for the Senior Energy Assistance Services Program. A Memorandum of Understanding for this program was previously approved by the Governor and Executive Council on March 23, 2022, Item #25.

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

Respectfully Submitted,

Jared Chicoine
Commissioner

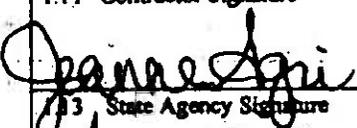
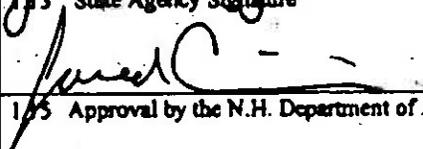
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

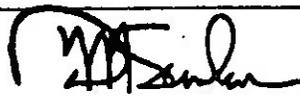
AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Energy		1.2 State Agency Address 21 South Fruit St., Ste. 10 Concord, New Hampshire 03301	
1.3 Contractor Name Community Action Program Belknap-Merrimack Counties, Inc.		1.4 Contractor Address P.O. Box 1016, Concord, NH 03301	
1.5 Contractor Phone Number (603) 225-3295	1.6 Account Number 02-52-52-520010- 33540000-074-500587 52SEAS23	1.7 Completion Date September 30, 2025	1.8 Price Limitation \$12,905
1.9 Contracting Officer for State Agency Eileen Smiglowski, Fuel Assistance Program Administrator		1.10 State Agency Telephone Number (603) 271-8317	
1.11 Contractor Signature  Date: 10-20-2022		1.12 Name and Title of Contractor Signatory Jeanne Agri, Chief Executive Officer	
1.13 State Agency Signature  Date: 10/21/22		1.14 Name and Title of State Agency Signatory Jared 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: 11/4/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: <u>68</u> G&C Meeting Date: <u>NOV 22 2022</u>			



SECRETARY OF STATE

Contractor Initials: JA
 Date: 10-20-22
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 CFDA#93.044

CAPBM 2101NHOASS

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

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

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

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

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

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

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

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

7. PERSONNEL.

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

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the

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Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

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

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and

all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

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

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

18. CHOICE OF LAW AND FORUM. This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule

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of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

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

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

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

interpretation, construction or meaning of the provisions of this Agreement.

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

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

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

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT A

SPECIAL PROVISIONS

1. On or before the date set forth in Block 1.7 of the General Provisions, the Contractor shall deliver to the State an independent audit of the Contractor's entire agency by a qualified independent auditor in good standing with the state and federal government.
 - 1.1 This audit shall be conducted in accordance with the audit requirements of the 2 CFR 200, Subject F- Audit Requirements.
 - 1.2 This audit report shall include a schedule of revenues and expenditures by contractor 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.
 - 1.3 The audit report shall include a schedule of prior years questioned costs along with an agency response to the status of the prior years questioned costs. Copies of all OMB letters written as a result of audits shall be forwarded to NHDOE. The audit shall be forwarded to NHDOE within one month of the time of receipt by the agency, accompanied by an action plan for each finding or questioned cost.
2. The costs charged under this Agreement shall be determined as allowable under the cost principles detailed in CFR 200 Subpart E- Cost Principles.
3. Program and financial records pertaining to this Agreement shall be retained by the agency for 3(three) years from the date of submission of the final expenditure report per 2-CFR 200.333 0 Retention Requirements for Records and until all audit findings have been resolved.
4. No portion of the funds paid under this Agreement may be used for the purpose of obtaining additional Federal funds under any law of the United States, except is authorized under the law.
5. CLOSE OUT OF CONTRACT All final required reports and reimbursement requests shall be submitted to the State within thirty (30) days of the completion date (Agreement Block 1.7).
6. The Department reserves the right to extend this agreement for up to two(2) additional years, contingent upon satisfactory delivery of services, available funding, written agreement of the parties and approval of the Governor and Executive Council.
7. Paragraph 4 of the General Provisions is replaced as follows:

4. CONDITIONAL NATURE OF AGREEMENT

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State, hereunder, including without limitation, the continuance of payments, in whole or in part, under this Agreement are contingent upon continued appropriation or availability of funds, including any subsequent changes to the appropriation or availability of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope of Services provided in Exhibit B, Scope of Services, in whole or in part. In no event shall the State be liable for any payments hereunder in excess

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Contractor Initials

QA

Date 10-20-22

of appropriated or available funds. In the event of a reduction, termination or modification of appropriated or available funds, the State shall have the right to withhold payment until such funds become available, if ever. The State shall have the right to reduce, terminate or modify services under this Agreement immediately upon giving the Contractor notice of such reduction, termination or modification. The State shall not be required to transfer funds from any other source or account into the Account(s) identified in block 1.6 of the General Provisions, Account Number. Or any other account in the event funds are reduced or unavailable.

- 8 Amend paragraph 9.2 of the General Provisions by deleting the sentence: "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 B."
- 9 Amend paragraph 9 of the General Provisions by adding the following subparagraphs:

9.3 In the event of early termination, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, including but not limited to, identifying the present and future needs of clients receiving services under the Agreement and establishes a process to meet those needs.

9.4 The Contractor shall fully cooperate with the State and shall promptly provide detailed information to support the Transition Plan, including but not limited to, any information or data requested by the State related to the termination of the Agreement and Transition Plan and shall provide ongoing communication and revisions of the Transition Plan to the State as requested.

9.5 In the event that services under the Agreement, including but not limited to clients receiving services under the Agreement are transitioned to having services delivered by another entity including contracted providers or the State, the Contractor shall provide a process for uninterrupted delivery of services in the transition Plan.

9.6 The Contractor shall establish a method of notifying clients and other affected individuals about the transition. The Contractor shall include the proposed communications in its Transition Plan submitted to the State as described above.

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT B

SCOPE OF SERVICES

The Contractor agrees to provide Senior Energy Assistance Services to qualified low-income individuals and agrees to perform all such services and other work necessary to operate the program in accordance with the principles and objectives set forth in the Fuel Assistance Program Procedures manual and the other guidance as determined by the New Hampshire Department of Energy (NHDOE).

Senior Energy Assistance Services (SEAS) will be defined to include the following categories:

- 1 Outreach, eligibility determination, and certification of SEAS applicants.
- 2 Payments directly to energy vendors:
A Reimbursement for goods and services delivered.
- 3 Emergency Assistance in the form of reimbursement for goods or services.

CAPB\MSEAS23

2101NHOASS:

CFDA 93,044

Contractor Initials GA

Date 11-20-22

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT C

PAYMENT TERMS

In consideration of the satisfactory performance of the services as determined by the State, the State agrees to pay over to the Contractor the sum of \$12,905.00 (which hereinafter is referred to as the "funds")

The following funds will be authorized:

\$12,905.00 for Senior Energy Assistance Services (SEAS)

The dates for this contract are upon Governor and Executive Council approval through September 30, 2025.

Approval to obligate the above-awarded funds will be provided in writing by the New Hampshire Department of Energy to the Contractor. Reimbursements will be made to the Contractor only after written documentation of cash needed is submitted to the State. Disbursement of these funds shall be in accordance with procedures established by the State.

CAPBMSEAS23

2101NHOASS:

CFDA 93,044

Contractor Initials *GA*

Date *10-20-22*

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 1 - 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:

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

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

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

**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.
- (c) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:
- (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency.
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).
- (B) The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

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

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

Community Action Program Belknap-Merrimack Counties, Inc. September 21, 2022 to September 30, 2025
Contractor Name Period covered by this Certification

Jeanne Agri, Chief Executive Officer
Name and Title of Authorized Contractor Representative

Jeanne Agri
Contractor Representative Signature

10.20.2022
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):
SEAS

Contract Period: September 21, 2022 to September 30, 2023

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

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

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

[Handwritten Signature]
Contractor Representative Signature

Chief Executive Office
Contractor's Representative Title

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

10.20.2022
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 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions, execute the following Certification:

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

Instructions for Certification

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

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

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

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

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

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

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

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

 _____ Contractor Representative Signature	_____ Chief Executive Officer Contractor's Representative Title
Community Action Program Belknap-Merrimack Counties, Inc. _____ Contractor Name	10.20.22 _____ Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT G

**CERTIFICATION REGARDING THE
AMERICANS WITH DISABILITIES ACT COMPLIANCE**

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

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



Contractor Representative Signature

Chief Executive Officer

Contractor's Representative Title

Community Action Program Belknap-Merrimack Counties, Inc.

Contractor Name

10-20-22

Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT H

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

In accordance with Part C of Public Law 103-227, the "Pro-Children Act of 1994", smoking may not be permitted in any portion of any indoor facility owned or regularly used for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by federal programs either directly or through state or local governments. Federal programs include grants, cooperative agreements, loans and loan guarantees, and contracts. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions or facilities used for inpatient drug or alcohol treatment.

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



Contractor Representative Signature

Chief Executive Officer

Contractor's Representative Title

Community Action Program Belknap-Merrimack Counties, Inc.

Contractor Name

10-20-22

Date

**EXAMPLE ONLY
APPROVAL TO OBLIGATE
FUEL ASSISTANCE PROGRAM**

Exhibit I

STATE

First 9/30/2022	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	638,220.00	6,846,370.00	82,200.00	367,200.00	6,523,990.00
EXPECTED BUDGET	0.00	0.00	0.00	0.00	0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	0.00	0.00	0.00	1,165,551.00
TOTAL AVAILABLE TO OBLIGATE	0.00	1,165,551.00	0.00	0.00	1,165,551.00
NOT AUTHORIZED TO OBLIGATE	538,220.00	4,480,819.00	82,200.00	357,200.00	5,458,439.00

BRCA

First 9/30/2022	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	95,663.00	1,003,586.00	12,906.00	69,960.00	1,182,114.00
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	207,112.00	0.00	0.00	207,112.00
TOTAL AVAILABLE TO OBLIGATE	0.00	207,112.00	0.00	0.00	207,112.00
NOT AUTHORIZED TO OBLIGATE	95,663.00	796,474.00	12,905.00	69,960.00	975,002.00

SNHS

First 9/30/2022	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	163,777.00	1,718,162.00	34,968.00	84,220.00	2,001,117.00
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	364,578.00	0.00	0.00	364,578.00
TOTAL AVAILABLE TO OBLIGATE	0.00	364,578.00	0.00	0.00	364,578.00
NOT AUTHORIZED TO OBLIGATE	163,777.00	1,363,574.00	34,968.00	84,220.00	1,646,539.00

SCS

First 9/30/2022	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	83,835.00	879,501.00	11,821.00	64,960.00	1,040,117.00
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	181,504.00	0.00	0.00	181,504.00
TOTAL AVAILABLE TO OBLIGATE	0.00	181,504.00	0.00	0.00	181,504.00
NOT AUTHORIZED TO OBLIGATE	83,835.00	697,997.00	11,821.00	64,960.00	858,613.00

CAPSC

First 9/30/2022	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	54,676.00	573,593.00	7,003.00	55,110.00	690,382.00
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	118,373.00	0.00	0.00	118,373.00
TOTAL AVAILABLE TO OBLIGATE	0.00	118,373.00	0.00	0.00	118,373.00
NOT AUTHORIZED TO OBLIGATE	54,676.00	455,220.00	7,003.00	55,110.00	672,009.00

TCCA

First 9/30/2022	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	140,269.00	1,471,538.00	15,503.00	82,950.00	1,710,260.00
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	303,984.00	0.00	0.00	303,984.00
TOTAL AVAILABLE TO OBLIGATE	0.00	303,984.00	0.00	0.00	303,984.00
NOT AUTHORIZED TO OBLIGATE	140,269.00	1,167,554.00	15,503.00	82,950.00	1,406,276.00

SEAS 2101NHOASS
CFDA#93.044

P37 Exhibit I
Contractor Initials *DA*
Date *10/20/22*

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT J

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

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

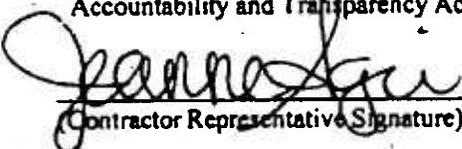
In accordance with 2 CFR Part 170 (*Reporting Sub-award and Executive Compensation Information*), the New Hampshire Department of Energy must report the following information for any sub-award or contract award subject to the FFATA reporting requirements:

- 1) Name of entity
- 2) Amount of award
- 3) Funding agency
- 4) NAICS code for contracts / CFDA program number for grants
- 5) Program source
- 6) Award title descriptive of the purpose of the funding action
- 7) Location of the entity
- 8) Principal place of performance
- 9) Unique identifier of the entity (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 Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Sub-award and Executive Compensation Information*), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions, execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the New Hampshire Department of Energy and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.


(Contractor Representative Signature)

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

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

10.20.22
(Date)

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT J
FORM A

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

1. The Unique Entity Identifier (UEI) number for your entity is: FND1A6MY3JD3

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

State of New Hampshire
Department of State

CERTIFICATE

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

Business ID: 63021

Certificate Number: 0005774597



IN TESTIMONY WHEREOF,

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

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

David M. Scanlan
Secretary of State



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



CERTIFICATE OF AUTHORITY

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

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

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

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

Dated: 10/20/2022

Signature of Elected Officer

Name: Dennis Martino

Title: President, Board of Directors

Rev. 1/13/2022
MFC:COA 2022 - dennis martino



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
08/30/2022

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

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

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

COVERAGES CERTIFICATE NUMBER: 22-23 All lines w/D&O REVISION NUMBER:

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

DISC LTR	TYPE OF INSURANCE	ADDITIONAL RISK	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENL. AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC OTHER:		S2509940	10/01/2022	10/01/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Per occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 \$
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY <input type="checkbox"/> HERED AUTOS ONLY		S2509940	10/01/2022	10/01/2023	COMBINED SINGLE LIMIT (Per accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 0		S2509940	10/01/2022	10/01/2023	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER NAME NUMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below Y/N <input checked="" type="checkbox"/> N N/A		HCHS20220000547 (3a.) NH	01/01/2022	01/01/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Directors & Officers Liability		82471784	04/01/2022	04/01/2023	Limit 1,000,000 Deductible 5,000

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

CERTIFICATE HOLDER State of New Hampshire: Dept of Energy 21 South Fruit Street Suite 10 Concord NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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Financial Statements

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

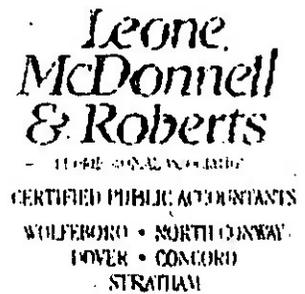
**FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021
AND
INDEPENDENT AUDITORS' REPORT AND
REPORTS ON COMPLIANCE AND INTERNAL CONTROL**

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

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

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditors' Report	1 - 3
Consolidated Financial Statements:	
Consolidated Statements of Financial Position	4
Consolidated Statements of Activities	5 - 6
Consolidated Statements of Functional Expenses	7 - 8
Consolidated Statements of Cash Flows	9 - 10
Notes to Consolidated Financial Statements	11 - 24
Supplementary Information:	
Schedule of Expenditures of Federal Awards	25 - 28
Notes to Schedule of Expenditures of Federal Awards	27
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	28 - 29
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance required by the Uniform Guidance	30 - 32
Schedule of Findings and Questioned Costs	33
Summary Schedule of Prior Audit Findings	34



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

INDEPENDENT AUDITORS' REPORT

Report on the Audit of the Financial Statements

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

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

*Leone McDonnell & Roberts
Professional Association*

Concord, New Hampshire
September 8, 2022

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

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

	<u>ASSETS</u>	<u>2022</u>	<u>2021</u>
CURRENT ASSETS			
Cash		\$ 1,384,485	\$ 899,766
Accounts receivable		5,244,621	3,762,809
Inventory		271,926	55,895
Prepaid expenses		33,928	73,709
Investments		138,793	127,986
Total current assets		<u>7,073,753</u>	<u>4,920,175</u>
PROPERTY			
Land, buildings and improvements		7,368,799	7,146,516
Equipment, furniture and vehicles		6,335,485	6,117,020
Construction in process		41,401	18,128
Total property		<u>13,745,685</u>	<u>13,281,662</u>
Less accumulated depreciation		<u>7,528,363</u>	<u>7,639,290</u>
Property, net		<u>6,217,322</u>	<u>5,642,372</u>
OTHER ASSETS			
Cash escrow and reserve funds		89,468	65,437
Tenant security deposits		9,120	6,881
Due from related party		65,488	
Total other assets		<u>164,076</u>	<u>72,318</u>
TOTAL ASSETS		<u>\$ 13,455,151</u>	<u>\$ 10,634,865</u>
	<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES			
Current portion of notes payable		\$ 314,265	\$ 213,444
Line of credit		154,350	380,028
Accounts payable		3,635,655	1,625,832
Accrued expenses		1,086,207	788,951
Refundable advances		1,537,802	1,036,841
Total current liabilities		<u>6,728,279</u>	<u>3,945,196</u>
LONG TERM LIABILITIES			
Paycheck Protection Program loan		280,439	1,935,300
Notes payable, less current portion shown above		620,050	939,897
Tenant security deposits		9,120	6,881
Total liabilities		<u>7,637,868</u>	<u>6,827,074</u>
NET ASSETS			
Without donor restrictions		5,179,734	2,758,959
With donor restrictions		637,529	1,048,832
Total net assets		<u>5,817,263</u>	<u>3,807,791</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$ 13,455,151</u>	<u>\$ 10,634,865</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

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

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES AND OTHER SUPPORT			
Grant awards	\$ 36,482,087	\$ -	\$ 36,482,087
Rental income	135,298	-	135,298
Other funds	2,526,432	2,650,984	5,177,416
Paycheck Protection Program loan forgiveness	1,615,427	-	1,615,427
In-kind	592,138	-	592,138
United Way	2,123	-	2,123
Interest income	74	-	74
Realized gain on sale of equipment	<u>7,200</u>	<u>-</u>	<u>7,200</u>
Total revenues and other support	41,360,777	2,650,984	44,011,761
NET ASSETS RELEASED FROM RESTRICTIONS	<u>3,062,287</u>	<u>(3,062,287)</u>	<u>-</u>
Total	<u>44,423,064</u>	<u>(411,303)</u>	<u>44,011,761</u>
EXPENSES			
Program	40,084,851	-	40,084,851
Management	<u>1,917,438</u>	<u>-</u>	<u>1,917,438</u>
Total expenses	<u>42,002,289</u>	<u>-</u>	<u>42,002,289</u>
CHANGE IN NET ASSETS	2,420,775	(411,303)	2,009,472
NET ASSETS, BEGINNING OF YEAR	<u>2,758,959</u>	<u>1,048,832</u>	<u>3,807,791</u>
NET ASSETS, END OF YEAR	<u>\$ 5,179,734</u>	<u>\$ 637,529</u>	<u>\$ 5,817,263</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

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

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES AND OTHER SUPPORT			
Grant awards	\$ 20,625,325	\$ -	\$ 20,625,325
Rental Income	123,657	-	123,657
Other funds	2,375,403	3,733,525	6,108,928
In-kind	490,035	-	490,035
United Way	5,297	-	5,297
Interest Income	383	-	383
Realized gain on sale of equipment	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Total revenues and other support	23,623,600	3,733,525	27,357,125
NET ASSETS RELEASED FROM RESTRICTIONS			
	<u>3,047,507</u>	<u>(3,047,507)</u>	<u>-</u>
Total	<u>26,671,107</u>	<u>686,018</u>	<u>27,357,125</u>
EXPENSES			
Program	26,194,346	-	26,194,346
Management	<u>1,274,501</u>	<u>-</u>	<u>1,274,501</u>
Total expenses	<u>27,468,847</u>	<u>-</u>	<u>27,468,847</u>
CHANGE IN NET ASSETS BEFORE GAIN ON INVESTMENT IN LIMITED PARTNERSHIP	(797,740)	686,018	(111,722)
GAIN ON INVESTMENT IN LIMITED PARTNERSHIP	<u>64,397</u>	<u>-</u>	<u>64,397</u>
CHANGE IN NET ASSETS	(733,343)	686,018	(47,325)
NET ASSETS, BEGINNING OF YEAR	2,992,894	362,814	3,355,708
NET ASSETS TRANSFERRED FROM LIMITED PARTNERSHIP	<u>499,408</u>	<u>-</u>	<u>499,408</u>
NET ASSETS, END OF YEAR	<u>\$ 2,758,959</u>	<u>\$ 1,048,832</u>	<u>\$ 3,807,791</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

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

	<u>Program</u>	<u>Management</u>	<u>Total</u>
Salaries and wages	\$ 7,981,177	\$ 1,180,579	\$ 9,141,756
Payroll taxes and benefits	2,296,690	228,375	2,525,065
Travel	194,343	9,648	203,991
Occupancy	1,267,982	114,418	1,382,400
Program services	25,639,659	-	25,639,659
Other costs:			
Accounting fees		74,855	74,855
Legal fees	15,361	152	15,513
Supplies	159,844	44,534	204,378
Postage and shipping	49,860	8,731	58,591
Equipment rental and maintenance	1,141	-	1,141
Printing and publications	28,133	27,696	55,829
Conferences, conventions and meetings	13,964	-	13,964
Interest	29,187	26,841	56,028
Insurance	124,730	43,856	168,586
Membership fees	16,276	-	16,276
Utility and maintenance	88,702	104,142	192,844
Computer services	111,990	-	111,990
Other	926,679	53,611	980,290
Depreciation	566,151	-	566,151
In-kind	592,982	-	592,982
Total functional expenses	\$ 40,084,851	\$ 1,917,438	\$ 42,002,289

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

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

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

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 2,009,472	\$ (47,325)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	566,151	458,009
Paycheck Protection program\ loan forgiveness	(1,815,427)	-
Interest on deferred financing costs	483	484
Realized gain on sale of equipment	(7,200)	(3,500)
Gain on investment in limited partnership	-	(64,397)
Decrease (increase) in current assets:		
Accounts receivable	(1,481,812)	(1,203,458)
Inventory	(216,031)	(32,979)
Prepaid expenses	39,781	(18,723)
Due from related party	(65,488)	-
Decrease (increase) in current liabilities:		
Accounts payable	2,109,823	356,371
Accrued expenses	297,256	23,890
Refundable advances	500,861	(47,575)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>2,137,869</u>	<u>(579,203)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property	7,200	3,500
Additions to property investments	(1,141,101)	(618,410)
	<u>(10,787)</u>	<u>(17,918)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(1,144,698)</u>	<u>(632,828)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Net Paycheck Protection loan	(39,434)	1,935,300
Net repayments on line of credit	(225,678)	(169,972)
Repayment of long term debt	(219,309)	(199,152)
NET CASH (USED IN) PROVIDED BY FINANCING ACTIVITIES	<u>(484,421)</u>	<u>1,566,176</u>
NET INCREASE IN CASH AND RESTRICTED CASH	508,750	354,145
CASH AND RESTRICTED CASH BALANCE, BEGINNING OF YEAR	965,203	549,026
CASH AND RESTRICTED CASH TRANSFERRED FROM LIMITED PARTNERSHIP		<u>62,032</u>
CASH AND RESTRICTED CASH BALANCE, END OF YEAR	<u>\$ 1,473,953</u>	<u>\$ 965,203</u>
CASH AND RESTRICTED CASH:		
Cash	\$ 1,384,485	\$ 899,766
Cash escrow and reserve funds	89,468	65,437
	<u>\$ 1,473,953</u>	<u>\$ 965,203</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE YEARS ENDED FEBRUARY 28, 2022 AND 2021**

	2022	2021
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for interest	<u>\$ 56,028</u>	<u>\$ 62,633</u>
SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Transfer of assets from newly consolidated LP:		
Accounts receivable	\$ -	\$ 2,496
Prepaid expenses	-	10,827
Property, net	-	980,089
Security deposits	-	<u>8,132</u>
Total transfer of assets from newly consolidated LP	<u>\$ -</u>	<u>\$ 1,001,644</u>
Transfer of liabilities from newly consolidated LP:		
Accounts payable	\$ -	\$ 8,625
Accrued expenses	-	7,062
Security deposits	-	8,132
Note payable	-	<u>336,311</u>
Total transfer of liabilities from newly consolidated LP	<u>\$ -</u>	<u>\$ 360,330</u>
Total transfer of partners' capital from newly consolidated LP	\$ -	\$ 489,408
Partnership capital previously recorded as investment in related parties	-	<u>203,838</u>
Total transfer of partners' capital from newly consolidated LP	<u>\$ -</u>	<u>\$ 703,246</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, 2022 AND 2021**

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

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

Principles of Consolidation

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

- Sandy Ledge Limited Partnership
- CAP BMC Development Corporation

Basis of Accounting

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

Basis of Presentation

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

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

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

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

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

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

The Organization had net assets with donor restrictions of \$637,529 and \$1,048,832 at February 28, 2022 and 2021, respectively. See Note 14.

Income Taxes

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

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

CAP BMC Development Corporation (the Corporation) is taxed as a "C" Corporation under the Internal Revenue Code. The Corporation accounts for deferred income taxes under the asset and liability method in accordance with Accounting Standards Codification No. 740 (ASC 740), "Accounting for Income Taxes". The objective of this method is to establish deferred tax assets and liabilities for temporary differences between the financial reporting basis and the tax basis of the Company's assets and liabilities at the enacted tax rate expected to be in effect when such amounts are realized or settled. ASC 740 also requires deferred tax assets and liabilities to be shown separately. There are no deferred tax assets or liabilities. The Corporation has no federal net operating loss carryforwards available at February 28, 2022 and 2021.

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

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

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

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

Property

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

Bulldings and improvements	40 years
Equipment, furniture and vehicles	3 - 10 years

Use of Estimates

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

Cash and Cash Equivalents

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

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

Contributed Services

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

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

In-Kind Donations / Noncash Transactions

Donated facilities, services and supplies are reflected as revenue and expense in the accompanying consolidated financial statements, if the criteria for recognition is met. This represents the estimated fair value for the service, supplies and space that the Organization might incur under normal operating activities. The Organization received \$592,136 and \$490,035 in donated facilities, services and supplies for the years ended February 28, 2022 and February 28, 2021, respectively, as follows:

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

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

The Organization receives contributed professional services that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these services was determined to be \$18,731 and \$18,937 for the years ended February 28, 2022 and February 28, 2021, respectively.

The Organization also receives contributed food commodities and other goods that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these food commodities and goods was determined to be \$573,405 and \$471,098 for the years ended February 28, 2022 and 2021, respectively.

Advertising

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

Inventory

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

Revenue Recognition

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

Program Service Revenue

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

Rental Revenue

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

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

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

Functional Allocation of Expenses

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

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

2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of February 28, 2022 and 2021:

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

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

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

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

3. ACCOUNTS RECEIVABLE

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at February 28, 2022 and 2021. The Organization has no policy for charging interest on overdue accounts.

4. REFUNDABLE ADVANCES

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$1,537,802 and \$1,036,941 as of February 28, 2022 and 2021, respectively.

5. RETIREMENT PLAN

The Organization has a qualified contributory pension plan which covers substantially all employees. The cost of the plan is charged to programs administered by the Organization. The expense of the plan for the year ended February 28, 2022 and 2021 totaled \$186,976 and \$193,103, respectively.

6. LEASED FACILITIES

Facilities occupied by the Organization for its community service programs are leased under various operating leases. The lease terms range from month to month to twenty years. For the year ended February 28, 2022 and 2021, the annual lease expense for the leased facilities was \$544,299 and \$542,317, respectively.

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

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

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

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

7. **ACCRUED EARNED TIME**

The Organization has accrued a liability for future annual leave time that its employees have earned and vested with the employees in the amount of \$660,158 and \$415,580 at February 28, 2022 and 2021, respectively.

8. **BANK LINE OF CREDIT**

The Organization has a \$200,000 revolving line of credit agreement (the line) with a bank that is due on demand. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (3.25% and 4.75% at February 28, 2022 and 2021, respectively) plus 1%, but not less than 6% per annum. The line is secured by all the Organization's assets. There was a balance of \$154,350 outstanding at February 28, 2022. There was no balance outstanding at February 28, 2021.

The Organization has an additional revolving line of credit agreement (the line) in the amount of \$400,000, with a bank that is due on demand. The line calls for monthly variable interest payments based on the LIBOR rate (2.41% and 2.62% at February 28, 2022 and 2021, respectively). The line is secured by all the Organization's assets. There was no balance outstanding at February 28, 2022. There was a balance of \$380,028 outstanding at February 28, 2021.

9. **CONCENTRATION OF RISK**

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

10. **LONG TERM DEBT**

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

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

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

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

	<u>2022</u>	<u>2021</u>
5.75% note payable to a financial institution in monthly installments for principal and interest of \$13,912 through July 2023. The note is secured by property of the Organization for Lakes Region Family Center.	219,279	375,827
3.00% note payable to the City of Concord for leasehold improvements in monthly installments for principal and interest of \$747 through May 2027. The note is secured by property of the Organization for the agency administrative building renovations.	42,958	50,507
7.00% note payable to a bank in monthly installments for principal and interest of \$4,842 through May 2023. The note is secured by a first real estate mortgage and assignment of rents and leases on property located in Concord, New Hampshire for Early Head Start.	116,572	164,553
1.00% Paycheck Protection Program loan payable to a bank in monthly installments for principal and interest of \$7,511 through April 2025. \$1,615,427 of the proceeds received was forgiven during the year ended February 28, 2022. (See Note 11).	280,439	1,935,300
Non-interest bearing note payable by Sandy Ledge Limited Partnership to New Hampshire Housing deferred until June 1, 2034 or until the project is sold or refinanced or surplus cash is available. The note is collateralized by a mortgage on real estate.	<u>343,081</u>	<u>343,081</u>
Total long-term debt before unamortized deferred financing cost	1,220,557	3,094,727
Unamortized deferred financing costs	<u>(5,803)</u>	<u>(6,286)</u>
	1,214,754	3,088,441
Less amounts due within one year	<u>314,265</u>	<u>213,444</u>
Long term portion	<u>\$ 900,489</u>	<u>\$ 2,874,997</u>

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

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

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

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

11. PAYCHECK PROTECTION PROGRAM

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

On September 14, 2021, the Organization received partial forgiveness in the amount of \$1,615,427. The forgiven proceeds are included in income for the year ended February 28, 2022. The remaining \$312,873 has been converted to a loan, due in 44 monthly payments of principal and interest at a rate of 1%. The loan will mature in April 2025. The outstanding balance on the PPP loan at February 28, 2022 is \$280,439. (See Note 10).

12. PROPERTY AND EQUIPMENT

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

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

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

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

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

13. CONTINGENCIES

The Organization receives grant funding from various sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Organization might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of February 28, 2022.

14. NET ASSETS WITH DONOR RESTRICTIONS

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

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

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

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

15. RELATED PARTY TRANSACTIONS

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

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

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

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

16. FAIR VALUE OF FINANCIAL INSTRUMENTS

Community Action Program Belknap-Merrimack Counties, Inc. has also invested money relating to its Fix-it program in certain mutual funds. The fair value of the mutual funds totaled \$138,793 and \$126,996 at February 28, 2022 and 2021, respectively.

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

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

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

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

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

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

At February 28, 2022 and 2021, the Organization's investments were classified as Level 1 and were based on fair value.

Fair Value Measurements using Significant Observable Inputs (Level 1)

	<u>2022</u>	<u>2021</u>
Beginning balance – mutual funds	\$ 126,996	\$ 109,078
Total gains – mutual funds	<u>11,797</u>	<u>17,918</u>
Ending balance – mutual funds	<u>\$ 138,793</u>	<u>\$ 126,996</u>

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

The Organization also had \$1,000 invested in a Partnership, The Lakes Region Partnership for Public Health, at February 28, 2021. During the year ended February 28, 2022, the Organization is no longer a partner and a final K-1 was received.

17. OTHER MATTERS

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

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

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

18. TRANSFER OF PARTNERSHIP INTEREST

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

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

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

19. RECLASSIFICATION

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

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

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

20. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the consolidated statement of financial position date, but before the consolidated financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the consolidated statement of financial position date, including the estimates inherent in the process of preparing consolidated financial statements. Non-recognized subsequent events are events that provide evidence about conditions that did not exist at the consolidated statement of financial position date, but arose after that date. Management has evaluated subsequent events through September 8, 2022, the date the consolidated financial statements were available to be issued.

SUPPLEMENTAL INFORMATION
(See Independent Auditors' Report)

COMMUNITY ACTION PROGRAM RELEASE - KERRINACK COMPUTER, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED FEBRUARY 29, 2002

FEDERAL GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS THROUGH GRANTOR'S NAME	IDENTIFYING NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUB-RECIPIENTS
US DEPARTMENT OF HEALTH AND HUMAN SERVICES					
HEAD START CLUSTER					
Head Start	93.600		81CH2062-03-01	\$ 4,020,814	
CRBSA - Head Start	93.600		01ME100822	14,853	
ARPA - Head Start	93.600			79,908	
			CLUSTER TOTAL	6,005,577	
Low Income Home Energy Assistance Program	93.566	State of New Hampshire	02-62-63-520010-18670000	2,517,838	
CV-Low Income Home Energy Assistance Program	93.566	State of New Hampshire	02-62-52-620010-24490000	2,823,900	
Low Income Home Energy Assistance Program-WX	93.566	State of New Hampshire	02-62-624010-77050000-800987	248,488	
			TOTAL	5,690,226	
Community Services Block Grant	93.568	State of New Hampshire	05-085-045-450010-7148	528,251	
CV-Community Services Block Grant	93.568	State of New Hampshire	05-085-045-450010-7148	30,887	
			TOTAL	569,138	
Special Services Block Grant-Home Delivered & Congregate Meals	93.687	State of New Hampshire	05-65-48-481010-8256	288,050	
Special Services Block Grant-Service Link	93.687	State of New Hampshire	2001NR505SR	6,586	
			TOTAL	294,636	
Temporary Assistance for Needy Families-Family Planning	93.658	State of New Hampshire	1802HHTANF	887	
Temporary Assistance for Needy Families-Workforce Success	93.658	Southern New Hampshire Services	05-65-45-450010-61270000	19,522	
			TOTAL	20,519	
AGING CLUSTER					
Title III, Part B-Senior Transportation	93.044	State of New Hampshire	1785AHT355	124,374	
Title III, Part C-Home Delivered Meals-MDCS	93.045	State of New Hampshire		9,016	
Title III, Part C-Home Delivered Meals	93.045	State of New Hampshire	17AAMHT340	494,672	
CV-Title III, Part C-Home Delivered Meals	93.045	State of New Hampshire	17AAMHT340	15,030	
MSIP	93.053	State of New Hampshire	1058477	170,034	
			CLUSTER TOTAL	813,126	
CHILD CARE AND DEVELOPMENT FUND CLUSTER					
Child Care & Development Block Grant	93.575	State of New Hampshire	NONE PROVIDED	403,342	
Child Care Mandatory & Matching Funds of the CCOF	93.626	State of New Hampshire	NONE PROVIDED	69,544	
			CLUSTER TOTAL	483,086	
MEDICAID CLUSTER					
Medical Assistance Program	93.776	State of New Hampshire	90NHP00008-01-01	72,615	
Medical Assistance Program - Veterans	93.776	Gateway Community Services		32,433	
			CLUSTER TOTAL	104,948	
Family Planning - Services	93.217	State of New Hampshire	FPHPPA010063	56,537	
Maternal, Infant, & Early Childhood Home Visiting Program	93.870	State of New Hampshire	K10MC3398	69,527	
National Family Caregiver Support Title III Part E-Service Link	93.052	State of New Hampshire	2001NHPQAF-C-02	32,045	
Special Programs for Aging, Title IV-Service Link	93.048	State of New Hampshire	90NHP074102	29,202	
State Health Insurance Assistance Program	93.324	State of New Hampshire	90SAD003-02-00	31,998	
Medicare Enrollment Assistance Program	93.071	State of New Hampshire	2001NR-NMESH-00	10,707	
			MHS TOTAL	\$ 13,180,684	
US DEPARTMENT OF AGRICULTURE					
Special Suppl. Nutrition Program for Women, Infants & Children	10.557	State of New Hampshire	1515484703W1000 & 5003	\$ 612,057	
Senior Farmers Market	10.576	State of New Hampshire	1515484063V8303	73,124	
Child & Adult Care Food Program	10.558	State of New Hampshire	NONE PROVIDED	180,323	
CHILD NUTRITION CLUSTER					
Summer Food Service Program For Children	10.558	State of New Hampshire	NONE PROVIDED	148,179	

See Notes to Schedule of Expenditures of Federal Awards

FEDERAL GRANTOR PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS THROUGH GRANTOR'S NAME	IDENTIFYING NUMBER	FEDERAL EXPENDITURES	Continued PASSED THROUGH TO SUB-RECIPIENTS
FOOD DISTRIBUTION CLUSTER					
Commodity Supplemental Feed Program	10 500	State of New Hampshire	151540#B14Y8005	\$ 1,210,051	\$ 1,003,130
Emergency Food Assistance Program-Administration	10 568	State of New Hampshire	01760000	458,233	77,833
Emergency Food Assistance Program	10 583	State of New Hampshire	01750000	5,888,212	5,888,212
			CLUSTER TOTAL	7,342,496	6,749,278
CORPORATION FOR NATIONAL & COMMUNITY SERVICES					
FOSTER GRANDPARENTS/SENIOR COMPANION CLUSTER					
Senior Companion Program	94.016		169CAM4001	\$ 394,450	
			CMCS TOTAL	394,450	
U.S. DEPARTMENT OF TRANSPORTATION					
Farmale Grants for Rural Areas-Commod Transit	20 580	State of New Hampshire-Department of Transportation	HH-18-X040	\$ 1,236,484	
Farmale Grants for Rural Areas	20 509	State of New Hampshire-Department of Transportation	3 Buses	432,048	
			TOTAL	1,868,532	
TRANSIT SERVICES PROGRAMS CLUSTER					
Enhanced Mobility of Seniors & Ind. W/Disabilities-CAT	20 513	State of New Hampshire-Department of Transportation	HH-18-X043	154,056	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Rural Transportation	20 513	State of New Hampshire-Department of Transportation	HH-18-X043	20,407	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Rural Transportation	20 513	State of New Hampshire-Department of Transportation	HH-05-X001	84,128	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Voluntary Drivers	20 513	Merriam County	HH-05-X071	844	
Enhanced Mobility of Seniors & Ind. W/Disabilities	20 513	State of New Hampshire-Department of Transportation	3 Buses	727,185	
			CLUSTER TOTAL	461,600	
FEDERAL TRANSIT CLUSTER					
Bus and Bus Facilities Formula & Discretionary Programs	20 526	State of New Hampshire-Department of Transportation	2 Buses	180,416	
			DOT TOTAL	2,790,548	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Emergency Solutions Grant	14 231	State of New Hampshire	05-05-42-423010-7827	\$ 21,886	
CV-Emergency Solutions Grant	14 231	State of New Hampshire	05-05-42-423010-7927	420,021	
			TOTAL	451,007	
CV-CDBG State's Program & Non-Entitlement Grants in Housing	14 228	CDFA	26-007-CDFP-CV3-CVPS	20,861	
Supportive Housing	14 235	State of New Hampshire	05-05-42-423010-7827-102-600731	142,176	
Continuum of Care Program	14 267	State of New Hampshire	05-05-42-423010-7827-102-600731	34,947	
			HUD TOTAL	649,021	
U.S. DEPARTMENT OF ENERGY					
Weatherization Assistance for Low Income Persons	81.042	State of New Hampshire	01-07-02-024010-17080000	\$ 209,808	
			DOE TOTAL	209,808	
U.S. DEPARTMENT OF LABOR					
Senior Community Service Employment Program	17 235	State of New Hampshire	03-22-22-300510-1453000	\$ 307,195	
			DOL TOTAL	307,195	
U.S. DEPARTMENT OF THE TREASURY					
Continuum Relief Fund	21 010	State of New Hampshire	23-2021-0HS-03-HOUS1-02	\$ 24,205	
Emergency Rental Assistance Program	21 023	Governor's Office for Emergency Relief & Recovery		15,257,458	
			US TREASURY TOTAL	15,279,663	
			TOTAL	48,785,147	6,749,278

See Notes to the Schedule of Expenditures of Federal Awards

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

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

NOTE 1

BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Community Action Program Belknap-Merrimack Counties, Inc. under programs of the federal government for the year ended February 28, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action Program Belknap-Merrimack Counties, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3

INDIRECT COST RATE

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

NOTE 4

FOOD COMMODITIES AND VEHICLES

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statement of financial position as of February 28, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 8, 2022.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

*Leone McDonnell & Roberts
Professional Association*

Concord, New Hampshire
September 8, 2022

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs for the year ended February 28, 2022. Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community Action Program Belknap-Merrimack Counties, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 28, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

*Leon McDermott & Roberts
Professional Association*

Concord, New Hampshire
September 8, 2022

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

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

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. were prepared in accordance with generally accepted accounting principles.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Community Action Program Belknap-Merrimack Counties, Inc., which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and On Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Community Action Program Belknap-Merrimack Counties, Inc. expresses an unmodified opinion on all major programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a).
7. The programs tested as major programs include:
U.S. Department of Health and Human Services, Aging Cluster 93.044, 93.045 and 93.053; U.S. Department of Transportation, Formula Grants for Rural Areas, 20.509; U.S. Department of the Treasury, Emergency Rental Assistance Program, 21.023.
8. The threshold for distinguishing Type A and B programs was \$1,223,554.
9. Community Action Program Belknap-Merrimack Counties, Inc. was determined to not be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT

None

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

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

MATERIAL WEAKNESS

2021-001

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

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

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

Effective 9/29/2022



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



BOARD OF DIRECTORS

<p>Dennis T. Martino, <i>President</i> Board member since: 2/24/2005</p>	<p>Tracy Vergason Board member since: 5/12/2022</p>
<p>Chris Pyles, <i>Vice President</i> Board member since: 1/14/2021</p>	<p>Theresa M. Cromwell Board member since: 5/10/2005</p>
<p>Safiya Wazir, <i>Treasurer</i> Board member since: 11/2/2016</p>	<p>Kathy Goode Board member since: 10/29/2009</p>
<p>A. Bruce Carri, <i>Secretary/Clerk</i> Board member since: 3/12/2020</p>	<p>Sara A. Lewko Board member since: 2/21/2001</p>
<p>Heather Brown Board member since: 1/15/2009</p>	<p>David Siff, Esq. Board member since: 10/2/2013</p>
<p>Ashley Reed HS Policy Council Chairperson Board member since: 5/12/2022</p>	<p>David Croft Board member since: 5/13/2021</p>

Current fiscal year (3/1/22 – 2/28/23) board meetings – 3/10/22, 5/12/22, 9/8/22, 11/10/22, 1/12/23

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

SENIOR ENERGY ASSISTANCE SERVICES (SEAS) - PY 2022

SEAS PY22

KEY PERSONNEL

<u>Name and Title</u>	<u>Annual Salary</u>
Jessica Anstey, Fuel Assistance Manager	\$44,850.00
Leah Richards, Director of Energy & Area Resource Centers	\$78,702.00
Jill Lesmerises, Chief Fiscal Officer	\$103,000.04
Jeanne Agri, Chief Executive Officer	\$145,916.10

Jessica Anstey

Office Administrator with experience refined over the past 12 years of knowledge and skill building in the field. Experience with facilitation of staff training and development and a skilled relationship builder with the proven ability to work with differing personality and communication styles. Possesses experience with direct responsibility for client case management, quality assurance and adherence to best standards and practices according to current federal and state regulations. Intuitive ability to coordinate effective strategies for time management, while striving to achieve positive outcomes for the company and clients. My strength is in the ability to recognize how to best be helpful, and fill roles where needed most. It is very rewarding to be part of a well-functioning team with aspirations and goals we can achieve together.

Experience

MAY 2022-PRESENT

Fuel Assistance Program Manager/CAP Belknap Merrimack Counties

Hired to serve as the Fuel Assistance Program Manager, which oversees all aspects of the day-to-day operations and management of the Fuel Assistance Program for two counties. This includes planning, implementation, monitoring, and reporting.

FEBRUARY 2017-FEBRUARY 2022

Account Director and Officer Manager/Onsite Drug Testing of New England

Hired to Coordinate a fast paced office offering the following services; drug testing, physicals, paternity testing, workplace and DOT compliance program management services, consulting and connecting and sales of materials for on-site drug and alcohol testing. Responsibilities included customer service for all accounts and their clients, organizing appointment schedules for customers onsite and off, coordination with medical doctors to complete data entry of results reported by physician, maintaining data collection and entry for federal databases for the United States Department of Transportation, liaison for the State of NH Child Welfare Systems to interpret and report testing results.

APRIL 2010 – FEBRUARY 2017

Administrative and Inventory Specialist/McLane Co.

Hired as a Billing clerk and promoted to multiple administrative roles within a seven-year career with the company. Duties and responsibilities included billing for all customer accounts, inventory, research of losses, maintenance of inventory, communication with and coordination of jobs and services with truck drivers, mechanics, vendors, and suppliers. Record keeping and maintenance skills for the fleet and all vendor transactions for timely payment and positive customer relations.

Education

MAY 2006

Associates Degree- Medical Assistant/Hesser College, NH

Skills

• Proficient with Microsoft Word, Access, Excel, PowerPoint and Outlook • Superior Attention to Customer Satisfaction • Detail Oriented • Advanced Communication Skills • Problem Identification and Resolution

LEAH RICHARDS

PROFESSIONAL PROFILE

Agile, collaborative administrator with 17 years of progressive, multifaceted experience in non-profit settings. Visionary, strategic leader and strong supervisor with a keen eye for detail. Confident, technologically savvy communicator with experience presenting at national, regional, and local conferences. Particular strengths in establishing rapport, providing empowering supervision, problem solving, supporting vulnerable populations, leveraging technology, process improvement, and managing change.

EDUCATION

Master of Education
Higher Education
Ohio University
2004-2006

Bachelor of Science
Journalism
Ohio University
2000-2004

TEACHING

PCC 201
Professional
communication and
career planning course
Instructor, two semesters

SNHU 101
Seminar course focused
on academic and social
transition to college
Instructor, six semesters

SNHU 303
Course for college
juniors focusing on life
after college
Instructor, two semesters

RA Training Course
Course focused on
leadership, social justice
Instructor, four semesters

UC 100: FYE Course
Developed lesson plans
for four-credit course for
first year students
Instructor, one semester

EXPERIENCE

Community Action Program Belknap-Merrimack Counties
Concord, NH **2021 - Present**

Director, Energy and Area Resource Centers **Feb 2022-Present**

- Directly supervise the Fuel Assistance and Electric Assistance programs
- Oversee Emergency Food Assistance for agency and supervise a Food Assistance Manager and three busy food pantries
- Manage team of 25 staff members supporting energy and food assistance through network of resource centers in five locations
- Serve a member of the agency's senior leadership team

Area Center Operations Manager **Apr 2021-Feb 2022**

- Supervised staff and volunteers for area resource centers in five locations
- Managed three food pantries and served as Emergency Food Assistance Coordinator
- Assisted with all operations, including process and workflow improvement, hiring and training, budgeting and ordering, and implementing new technologies

Southern New Hampshire University
Manchester, NH **2010 - 2021**

Ten years of progressive leadership in student support and administration. Began in direct service role as advisor before leading department and now multiple departments. Coordinated robust advising program, including leading through successful office restructure. Created and implemented new systems, policies, and processes. Increased faculty usage of Early Warning system by 200%.

Assistant Dean, Student Success **Aug 2017 - Apr 2021**

- Provided leadership to division of multiple departments with nearly 30 FT staff and more than 150 student staff (both paid and volunteer positions)
- Supported multiple directors of busy departments with daily operations, prioritization, collaboration, and change management
- Established and grew academic coaching model to support at-risk students
- Managed division-wide and campus-wide projects, including staff onboarding processes, policy revision, and communication plans
- Led as member of Enrollment Management and Student Success leadership team, providing insight to campus leadership on student retention and persistence

LEAH RICHARDS

SERVICE AND COMMITTEE WORK

Emergency Food and Shelter Merrimack County local board (chair, 2021-present)

Neighbor Helping Neighbor Board member

Scholastic Standing Committee (chair, 2017-2021)

University Policy Advisory Board

NACADA NH State Liaison and Steering Committee member (state rep, 2017-19)

Basic Needs Support General Education Committee

Judicial Hearing Board

University Honors Advisory Board

Safe Zones Facilitator

Student Club Advisor to Generation Equality

Retention Taskforce

President's Commission on LGBTQ Advocacy (chair, 2012-2014)

EXPERIENCE continued

Director, Academic Advising Office

Jul 2014 – Aug 2017

- Cultivated, implemented, and assessed successful, developmental first year/transfer student advising program for on-campus students
- Coordinated all advising services for campus of 3,000 students
- Developed ongoing training and resources to educate and empower 135 faculty/staff academic advisors, increased faculty usage by early warning system by 200%
- Directly supervised nine full-time staff members and, indirectly, 40 student advisors
- Provided leadership on policy development and revision, budget, program development, event planning, and strategic planning
- Utilized a variety of technologies including multiple CRM and information systems,, survey and data tools, scheduling software, and film editing and infographics tools

Assistant Director, Academic Advising

Aug 2012 - Jun 2014

- Created initiatives and best practices for first year students on campus
- Focused on campus collaboration development of high-impact practices, including piloting themed learning communities and a new registration model for new students

Academic Advisor

Jul 2010 - Jul 2012

- Advised caseload of approximately 200 primarily first year college students, developing relationships, programs, and initiatives to support their development

**University of New Hampshire
Durham, NH**

2006 - 2010

Four years of increased responsibility in residence life department focused on deep, developmental interactions with students. Co-led New Staff Development team. Organized a 'Future Leaders of Student Affairs' conference and workshop series.

Residence Hall Director

Aug 2006 - Jun 2010

- Cultivated community in two residence halls with populations of 150-300 students
- Entrusted to launch a brand new traditional and suite-style hall which housed a multicultural theme floor
- Partnered with students and faculty to develop learning communities focusing on civic engagement & diversity
- Served as a conduct hearing officer, budget manager, academic coach, hall council advisor, and crisis responder

Jill Lesmerises

Profile

Experienced and self-motivated Accounting Professional bringing forth over 30 years of valuable progressive non-profit experience. Looking for an opportunity to use my non-profit experience to help guide an organization. Areas of experience range from cash management, bank reconciliations, accounts receivable, fixed assets, accounts payable, payroll, audit preparation, budget preparation, monitoring subrecipients, 403B pension compliance and audit preparation, employee benefits, and system implementations.

Employment Experience

10/21 – Present

Chief Fiscal Officer, Community Action Program Belknap-Merrimack Counties, Inc.

CAPBM is a not-for-profit with 25 million in revenue with 11 legal entities. The Agency has over 300 employees and holds 8 million in assets.

Oversee the daily activities of 6 fiscal staff, conduct budget meetings, prepare work papers for annual audit for agency and 10 housing projects, manage the daily cash flow of the agency and 10 housing projects, prepare paperwork for monitorings conducted by various funding sources, and review accounts payable input, journal entries, accounts receivable input, and monthly billings.

10/17 – 12/21

Senior Accountant, Southern New Hampshire Services, Inc.

Southern New Hampshire Services is a not-for-profit with 49 million in revenue with 30 legal entities. The Agency has over 400 employees and holds 84 million in assets.

Conduct monthly budget meetings, bill funding sources monthly, prepare work papers for annual audit, monitor subrecipients, prepare paperwork for monitoring conducted by various funding sources, review accounts payable input and manage daily workflow, provide backup for accounts payable and fuel assistance payable positions, prepare surveys for various governmental agencies, prepare ACA forms, prepare paperwork for 403B annual audit and file

-5500, member and secretary of the 403B Committee, instrumental in getting PaperSave up and running within the Fiscal Department, prepare work papers for 26 housing programs

11/02 – 10/17

Staff Accountant, Community Action Program Belknap-Merrimack Counties, Inc.

At the time of my employment, Community Action Program Belknap-Merrimack Counties was a not-for-profit with 20 million in revenue. The Agency had over 479 employees and held over 7 million in assets.

Reconciled 36 bank accounts, billed funding sources monthly, prepared work papers for annual audit, prepared paperwork for monitoring by various funding sources, prepared and entered journal entries, reconciled general ledger accounts, reviewed daily accounts payable input, entered cash receipts in A/R system, provided backup for both payroll and accounts payable/receivable positions, managed daily workflow, and trained new accounting staff members

1/00 – 9/02

Account Supervisor (for 2 Companies), Whole Life, Inc.

Whole Life, Inc. is a not-for-profit with 6 million in revenue. The Agency had over 140 employees and held over 4 million in assets.

Prepared monthly and quarterly reports, yearly budgets, monthly invoices, work papers, and cost reports, prepared and entered journal entries, reconciled general ledger accounts, and billed Medicaid

9/98 – 1/00

Account Receivable Clerk (for 4 Companies), CSN Financial, Inc.

Coded cash receipts, prepared monthly invoices, and prepared accounts receivable and revenue work papers

5/93 – 9/98

Assistant Controller, Biosystems, Inc.

Collected past due accounts receivable both foreign and domestic, provided switchboard relief, handled petty cash funds, audited salesmen expenses, cut accounts payable checks, prepared journal entries, performed payroll functions

3/88 – 5/93

Business Officer, The Caring Community of Connecticut, Inc.

The Caring Community of Connecticut is a not-for-profit with 18 million in revenue.

Answered phones, filed correspondence, handled petty cash funds, typed correspondence, coded cash receipts and disbursements, reconciled bank accounts, screened job applicants, prepared work papers, and participated in administrator on-call program

Educational Background

1996-2000

Bachelor Degree in Accounting, Eastern Connecticut State University
Graduated cum laude

1992-1996

Associate Degree in Accounting, Three Rivers Community Technical College
Named to Dean's list, graduated with high honors

1981-1985

Merrimack Valley High School
Member of National Honor Society, named to Honor Roll for 3 years

Volunteer Work

1/17 – Present

Director on The Loudon Communications Council
Council is responsible for the distribution of a monthly newspaper to the residents of Loudon and to maintain the Town of Loudon NH website. Also served as Treasurer of the Council for 2 years.

Jeanne Agri

PROFESSIONAL PROFILE

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

WORK EXPERIENCE

Community Action Program Belknap-Merrimack Counties, Concord, NH

Executive Director

2018-present

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

Southern New Hampshire Services, Manchester, NH

Education and Nutrition Operations Director

2016 - 2018

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

Director of Child Development Programs

2001-2016

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

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

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

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

Area Manager/Education Manager 1997-1999

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

Child Care Center Director/Site Manager 1995-1997

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

New Hampshire Technical College, Nashua, NH

Instructor

1995-1997

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

EDUCATION

Southern New Hampshire University, Manchester, NH
Master's in Business Administration

June 2017

Notre Dame College, Manchester, NH
Bachelors of Arts in Elementary Education

1981



Lori A. Saltonstall
Commissioner

Melissa A. Hardy
Director

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF LONG TERM SUPPORTS AND SERVICES
BUREAU OF ELDERLY AND ADULT SERVICES

105 PLEASANT STREET, CONCORD, NH 03301
603-271-9203 1-800-851-3345 Ext. 9703 Fax: 603-271-4643
Long Term Care Medical Eligibility Determination Unit 603-271-9088 Fax: 603-271-7985
TDD Access: 1-800-735-2964 www.dhhs.nh.gov

25
MAC
JDR

February 15, 2022

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into a memorandum of understanding with the New Hampshire Department of Energy (Vendor # 359894-B001), Concord, New Hampshire, in the amount of \$82,200 for Senior Energy Assistance Services, with the option to renew for up to six (6) additional years, effective October 1, 2022, or upon Governor and Council approval, whichever is later, through September 30, 2024. 50% Federal Funds. 50% General Funds.

Funds are available in the following account for State Fiscal Year 2023, and are anticipated to be available in State Fiscal Years 2024 and 2025, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, ADM ON AGING GRANTS

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2023	049-584952	Transfer to Other State Agency	48130306	\$30,825
2024	049-584952	Transfer to Other State Agency	48130306	\$41,100
2025	049-584952	Transfer to Other State Agency	48130306	\$10,275
			Total	\$82,200

EXPLANATION

The purpose of this request is to enter into a Memorandum of Understanding with the New Hampshire Department of Energy (DOE) to provide energy assistance in the form of fuel oil, electricity, gas or wood to New Hampshire residents over sixty (60) years of age. The DOE is the designated administrator for the statewide Fuel Assistance Program and has the capacity and expertise to serve the Department's Bureau of Elderly and Adult Services' population of eligible older adults.

Approximately 152 households will be served annually from October 1, 2022 to September 30, 2024.

The Senior Energy Assistance Program (SEAS) provides energy assistance funds for individuals, 60 years of age or older, who are over income under the low-income Home Energy Assistance Program (LIHEAP). The goal is to allow individuals to be able to stay in their home. This assistance will be provided by the DOE to provide support throughout the State. Senior Energy Assistance Services (SEAS) assists in the prevention of an energy emergency that is defined as conditions that pose serious threat to the health and safety of individuals from the lack of adequate home energy.

The DOE's performance will be measured by their ability to provide energy assistance to senior households in accordance with the terms of the Memorandum of Understanding as evidenced by monthly invoices and reports submitted to the Department. In addition, by May 15th of each State Fiscal Year, the DOE will report to the Department the outcome of client feedback about the quality of services provided by the DOE.

As referenced in Section 2, Term, Subsection 2.2. of the attached agreement, the parties have the option to extend the agreement for up to six (6) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Council not authorize this request, the assistance provided to these senior households may be reduced to a level that could jeopardize their ability to remain in their homes. These energy assistance services allow the elderly to maintain maximum independence, health and quality of life, which supports the Department's mission for individuals aged sixty (60) and over to remain in the community.

Area served: Statewide.

Source of Federal Funds: Assistance Listing Number #93.044, FAIN #2101NHOASS.

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

Respectfully submitted,



Lori A. Shibinette
Commissioner

**MEMORANDUM OF UNDERSTANDING BETWEEN
THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES**

AND

New Hampshire Department of Energy

1. GENERAL PROVISIONS

- 1.1. This Memorandum of Understanding (MOU) is between the New Hampshire Department of Health and Human Services, Division of Long Term Supports and Services, Bureau of Elderly and Adult Services (DHHS); 129 Pleasant Street, Concord, NH 03301 and the New Hampshire Department of Energy (DOE), 21 South Fruit Street, Suite, 10, Concord, NH 03301 (referred to as the "Parties").
- 1.2. The purpose of this MOU is to set forth the roles and responsibilities of the Parties. The DHHS will provide statewide energy assistance through the Senior Energy Assistance Services (SEAS) as part of the statewide Fuel Assistance Program (FAP) administered by the DOE; and
 - 1.2.1. The DOE is responsible for the disbursement of the DHHS energy assistance funds by contracting with the five (5) Community Action Agencies (CAAs) to carry out the duties of the FAP in New Hampshire which are Community Action Program of Belknap-Merrimack Counties, Inc.; Southern New Hampshire Services Inc.; Southwestern Community Services, Inc.; Community Action Partnership of Strafford County; and Tri-County Community Action Program, Inc.; and
 - 1.2.2. The goal of this service is to ensure New Hampshire residents, age sixty (60) and older, are able to remain in their homes and communities and to ensure that the services they receive assist them in remaining independent; and
- 1.3. In connection with the performance of this MOU, the Parties agree to comply with all applicable laws and regulations.

2. TERM

- 2.1. Effective Date: This MOU is effective October 1, 2022 or upon Governor and Executive Council approval, whichever is later.
- 2.2. Duration: The duration of this MOU is from the Effective Date through September 30, 2024. The Parties may extend the MOU for up to six (6) years upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.
- 2.3. Modification: The Parties may modify this MOU by mutual written agreement at any time, subject to appropriate State approval.
- 2.4. Termination: Either party may, at its sole discretion, terminate this MOU for any reason, in whole or in part, by providing thirty (30) days written notice to the other party. In the event of an early termination of this MOU for any other reason than the completion of services, the DOE shall deliver to DHHS, not later than thirty (30) days after the termination, a "Termination Report" describing in detail all activities performed and the MOU funds used up to and including the date of termination.

Memorandum of Understanding Between DHHS and The New Hampshire Department of Energy

- 2.5. In the event the services and/or prescribed outcomes described within this MOU are not met to the satisfaction of DHHS, DHHS reserves the right to immediately terminate this Agreement upon written notice.

3. RESPONSIBILITIES OF THE DEPARTMENT OF ENERGY (DOE)

3.1. The New Hampshire DOE agrees to:

- 3.1.1. Provide energy assistance to eligible households. Require all individuals ages sixty (60) and older applying for energy assistance to complete a FAP application. Ensure those households with members age sixty (60) and older who are ineligible for benefits under regular FAP program guidelines are notified by their CAA that they may be eligible for SEAS benefits. The DOE shall determine eligibility for energy assistance as specified in The Older Americans Act of 1965, as amended and through the FAP application process as set forth in the Fuel Assistance Procedures Manual, in coordination with the CAAs.

- 3.1.2. Monitor all applications and payment procedures of the CAAs. The DOE shall ensure the CAAs maintain records for each individual recipient and maintain financial records.

3.2. Rules and Policies:

- 3.2.1. The DOE shall provide services according to the rules and policies of DOE's Senior Energy Assistance Services (SEAS) as part of the statewide Fuel Assistance Program (FAP) and DHHS which are incorporated by reference into this MOU, and as specified in the State Plan on Aging and the Older Americans Act of 1965 as amended, and in effect at any time during the MOU period as they may be adopted or amended.

3.3. Reporting and Quality Assurance:

- 3.3.1. The DOE shall collect and report the following de-identified aggregate data to DHHS on a monthly basis:

- 3.3.1.1. Number of clients served by town;
- 3.3.1.2. Number of units of service delivered to clients;
- 3.3.1.3. Monthly program amount by direct and indirect costs; and
- 3.3.1.4. Other data related to service provision as requested by DHHS.

- 3.3.2. The DOE shall report the data on a standard template provided by DHHS.

- 3.3.3. The DOE shall submit completed data reports to BEAS, Finance and Business Operations, 129 Pleasant Street, Concord, New Hampshire 03301-0387.

- 3.3.4. The DOE agrees to obtain client feedback as to the quality of services provided by the CAAs and report the outcome to BEAS by May 15th of each year of the MOU and to participate in any future Quality Assurance Measures adopted by BEAS.

- 3.3.5. The DOE shall forward the information collected from the CAAs pertaining to DHHS Exhibit J Certification regarding the Federal Funding Accountability and Transparency Act (FFATA) Compliance to BEAS.

3.4. Performance Measure:

Memorandum of Understanding Between DHHS and The New Hampshire Department of Energy

To ensure the provision of SEAS home energy services, to assist in the prevention of an energy emergency that is defined as a condition(s) that poses serious threat to the health and safety of individuals from the lack of adequate home energy fuel, the DOE shall ensure the CAAs follow up with the client after delivery of service to confirm the energy emergency was prevented.

3.5. Consumer Appeal Process:

The DOE shall maintain an appeal and administrative fair hearing process as set forth in DOE's Fuel Assistance Procedures Manual, for individuals who have been denied FAP services or question the FAP benefits provided.

3.6. Criminal Background and BEAS State Registry Checks:

The DOE shall require the CAAs to conduct criminal background checks for all employees, applicants for employment, volunteers and applicants for volunteer positions if those positions could possibly have client contact in the client's place of residence.

3.7. The DOE shall require the CAAs to comply with RSA 161-F: 49 Registry, VII, which requires the submission of the name of a prospective employee who may have client contact, for review against the BEAS State Registry, effective July 1, 2007.

3.8. The DOE shall require the CAAs to submit a detailed description of the language assistance services they will provide to persons with Limited English Proficiency to ensure meaningful access to their programs and/or services, within ten (10) days of the effective date of the contract agreement between DOE and the CAA.

4. RESPONSIBILITIES OF THE DEPARTMENT OF HEALTH AND HUMAN SERVICES

4.1. The DHHS agrees to:

4.1.1. Subject to the DOE's compliance with the terms and conditions of this MOU, reimburse the DOE at the rate and for up to the units of services provided to eligible individuals as follows in Table A: Service Rates and Units.

Table A: Services Rates and Units			
Service	State Fiscal Year	Rate Per Unit	Number of Units (Households)
Energy Assistance	2023 (July 1, 2022 to June 30, 2023)	\$270.38	114
Energy Assistance	2024 (July 1, 2023 to June 30, 2024)	\$270.38	152
Energy Assistance	2025 (July 1, 2024 to September 30, 2025)	\$270.38	38

5. PAYMENT TERMS



Memorandum of Understanding Between DHHS and The New Hampshire Department of Energy

- 5.1. The maximum amount of funds available for reimbursement under this MOU from DHHS to the DOE shall not exceed \$30,825 in State Fiscal Year 2023, \$41,100 in State Fiscal Year 2024, and \$10,275 in State Fiscal Year 2025.
 - 5.2. The DOE shall submit an invoice and supporting documents to DHHS no later than the fifteenth (15th) working day of the following month. The DOE shall:
 - 5.2.1. Ensure the invoice is on DOE's letterhead.
 - 5.2.2. Ensure the invoice identifies the dates that services were provided, actual units provided and total dollar amount for allowable costs incurred in the previous month.
 - 5.3. In lieu of hard copies, all invoices with supporting documentation may be assigned an electronic signature and emailed to BEASInvoices@dhhs.nh.gov; or invoices may be mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
 - 5.4. DHHS shall make payment to the DOE within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
 - 5.5. The final invoice and supporting documentation for authorized expenses shall be due to DHHS no later than forty (40) days after the MOU completion date.
 - 5.6. Funding for this service is provided by the Administration for Community Living Title IIIB Supportive Services, Catalog of Federal Domestic Assistance # CFDA 93.044, Federal Award Identification Number (FAIN) 2101NHOASS (Federal Funds) and State General Funds, Account 05-095-48-481010-78720000-049-584902 (General Funds).
 - 5.7. Notwithstanding any provision of this MOU to the contrary, all obligations of DHHS hereunder, including without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds. DHHS shall not be required to transfer funds from any other source in the event that funds from Federal and General Funds are reduced or become unavailable.
 - 5.8. The Parties may agree to changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
- 6. IT IS FURTHER UNDERSTOOD AND AGREED BETWEEN THE PARTIES**
- 6.1. Disputes arising under this MOU that cannot be resolved between the agencies shall be referred to the New Hampshire Department of Justice for review and resolution.
 - 6.2. This Agreement shall be construed in accordance with the laws of the State of New Hampshire.
 - 6.3. The parties hereto do not intend to benefit any third parties and this MOU shall not be construed to confer any such benefit.

Memorandum of Understanding Between DHHS and The New Hampshire Department of Energy

- 6.4. In the event any of the provisions of this MOU are held to be contrary to any state or federal law, the remaining provisions of this MOU will remain in full force and effect.
- 6.5. This MOU, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire MOU and understandings between the parties, and supersedes all prior MOU and understandings relating hereto.
- 6.6. Nothing herein shall be construed as a waiver of sovereign immunity, such immunity being hereby specifically preserved.

Memorandum of Understanding Between DHHS and The New Hampshire Department of Energy

APPROVALS:

DocuSigned by:
Christine Santaniello
Christine Santaniello
Associate Commissioner
NH Department of Health and Human Services

2/24/2022
Date

DocuSigned by:
Jared Chicoine
Jared Chicoine
Commissioner
NH Department of Energy

2/24/2022
Date

The preceding Memorandum of Understanding, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

DocuSigned by:
Robyn Guarino
Name: Robyn Guarino
Title: Attorney

2/24/2022
Date

The foregoing Memorandum of Understanding was approved by the following authority of the State of New Hampshire:

Name:
Title:

Date