STATE OF NEW HAMPSHIRE

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COMMISSIONER
Jared S. Chicoine

DEPUTY COMMISSIONER
Christopher J. Ellms, Jr.

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1-800-735-2964

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FAX No. 271-1526

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www.energy.nh.gov

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

June 4, 2025

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the New Hampshire Department of Energy (Department) to amend a contract with Community Action Program Belknap-Merrimack Counties, Inc. (CAPBM), Concord, NH, Vendor #177203, by increasing the price limitation by $6,000, from $481,327 to $487,327 for the Weatherization Assistance Program's Sustainable Energy Resources for Consumers grant, effective upon Governor and Executive Council approval through June 30, 2025. The original contract was approved by the Governor and Executive Council on January 31, 2024, Item #65 and amended on June 12, 2024, Item #5I. There is no time extension being requested for this contract. **100% Federal Funds.**

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

	FY 2025
02-52-52-520510-33560000-074-500587	$6,000

EXPLANATION

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

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

The Department is requesting an additional $6,000 to allow for the SERC funds to be fully spent out in PY24.

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

Respectfully submitted,

Jared S. Chicoine
Commissioner

CONTRACT AMENDMENT #2

This Contract Amendment (Amendment) is entered into by and between the State of New Hampshire, acting by and through the New Hampshire Department of Energy (Department), 21 S. Fruit Street, Ste. 10, Concord, NH 03301, (hereinafter referred to as State) and Community Action Program Belknap-Merrimack Counties, Inc., 8 Old Suncook Road, Concord, NH 03301 (hereinafter referred to as the Contractor), collectively referred to as (the Parties):

WHEREAS, the Parties have entered into a contract, approved by the Governor and Executive Council on January 31, 2024, Item #65 and amended on June 12, 2024, Item #5I (hereinafter referred to as the Contract);

WHEREAS, the Parties desire to extend and amend the Contract as provided in this Amendment; and

WHEREAS, the Contract allows for amendments by an instrument in writing executed by both Parties;

NOW THEREFORE, in consideration of the foregoing, and the covenants and conditions contained in the Contract, and set forth herein, the Parties agree as follows:

1. P-37, Section 1.8, Price Limitation, of the existing Contract by deleting the current sum of $481,327 and inserting in place thereof: $487,327.

2. Exhibit C: Paragraph 2, Amend by deleting "$481,3270 (which hereinafter is referred to as the "Contracted Amount"), of which $39,027.00 may be expended for Administration," and inserting in place thereof "$487,327 (which hereinafter is referred to as the " Contracted Amount"), of which $45,027 may be expended for Administration."

3. This Amendment hereunder shall become effective upon approval by the New Hampshire Governor and Executive Council.

4. Except as specifically amended and modified by the terms and conditions of this Amendment, the Contract and the obligations of the Parties hereunder, shall remain in full force and effect with the terms and conditions set forth herein.

IN WITNESS WHEREOF, the Parties hereto have set their hands on the dates below.

Community Action Program Belknap-Merrimack Counties, Inc.

By: _____ Executive Director Date: 4/29/2025
Print Name and Title

STATE OF NEW HAMPSHIRE
Department of Energy

Jared S. Chicoine, Commissioner

Date: 5/5/25

Approval by the Attorney General's Office (Form, Substance and Execution)

Print Name and Title

Date: 5/12/2025

Approval by the Governor and Executive Council

G&C Meeting Date: _____

G&C Item #: _____

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: **0007155741**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 10th day of April A.D. 2025.

David M. Scanlan

Secretary of State

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

CERTIFICATE OF AUTHORITY

I, 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 Executive Committee, duly called and held on March 13, 2025, 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 Bank 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: 4/1/25 Signature of Elected Officer

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

Mailing Address P.O. Box 1016, Concord, NH 03302 **Administrative Office** 8 Old Suncook Road, Concord, NH
Phone: 603 225-3295 | 1 800 856-5525 TTY/TDD 1 800 735-2964 **Fax:** 603 228-1898
Website: capbm.org

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 01/02/2025

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 Manchester NH 03101	PHONE (A/C, No, Ext): (603) 669-3218	FAX (A/C, No): (603) 645-4331
	E-MAIL ADDRESS: manch.certs@crossagency.com	

INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A :	Selective Insurance Co. of SC	19259
INSURER B :	Granite State Health Care and Human Services Self-	
INSURER C :	Federal Ins Co	20281
INSURER D :		
INSURER E :		
INSURER F :		

INSURED: Community Action Program Belknap-Merrimack Counties Inc.
P. O. Box 1016
Concord NH 03302

COVERAGES **CERTIFICATE NUMBER:** 24-25 All 25-26 WC NH **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [X] PRO-JECT [X] LOC [X] OTHER: Professional Liability			S 2509940	10/01/2024	10/01/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Professional Liability	$ 1,000,000 $ 1,000,000 $ 20,000 $ 1,000,000 $ 3,000,000 $ 3,000,000 $ 1,000,000
A	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY			S 2509940	10/01/2024	10/01/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
A	[X] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 0			S 2509940	10/01/2024	10/01/2025	EACH OCCURRENCE AGGREGATE	$ 5,000,000 $ 5,000,000 $
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		R01707HCHS2025-01 (3a.) NH	01/01/2025	01/01/2026	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
C	Directors & Officers Liability			J06511302	04/01/2024	04/01/2025	Limit Deductible	1,000,000 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

NH Department of Energy
21 South Fruit St
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

Financial Statements

COMMUNITY ACTION PROGRAM
BELKNAP - MERRIMACK COUNTIES, INC.

FOR THE YEARS ENDED FEBRUARY 29, 2024 AND FEBRUARY 28, 2023 AND INDEPENDENT AUDITORS' REPORT AND REPORTS ON COMPLIANCE AND INTERNAL CONTROL

Leone, McDonnell & Roberts
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 29, 2024 AND FEBRUARY 28, 2023

TABLE OF CONTENTS

Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

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 29, 2024 and February 28, 2023, 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 29, 2024 and February 28, 2023, 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 November 14, 2024, 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
November 14, 2024

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
FEBRUARY 29, 2024 AND FEBRUARY 28, 2023

ASSETS

	2024	2023
CURRENT ASSETS		
Cash	$ 786,672	$ 1,711,575
Accounts receivable	3,691,075	6,027,912
Inventory	90,873	81,569
Prepaid expenses	93,547	100,225
Investments	151,171	128,956
Total current assets	4,813,338	8,050,237
PROPERTY		
Land; buildings and improvements	7,717,223	7,627,214
Equipment, furniture and vehicles	4,623,986	4,762,497
Construction in process	-	132,920
Total property	12,341,209	12,522,631
Less accumulated depreciation	6,053,895	6,165,156
Property, net	6,287,314	6,357,475
OTHER ASSETS		
Right of use asset	1,136,814	1,387,327
Cash escrow and reserve funds	143,291	77,328
Tenant security deposits	8,106	8,247
Due from related party	71,660	61,348
Total other assets	1,359,871	1,534,250
TOTAL ASSETS	$ 12,460,523	$ 15,941,962

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Current portion of notes payable	$ 111,255	$ 237,926
Current portion of right of use liability	311,050	461,162
Line of credit	600,083	-
Accounts payable	2,233,966	4,550,252
Accrued expenses	1,290,635	1,177,337
Refundable advances	704,973	1,817,340
Total current liabilities	5,251,962	8,244,017
LONG TERM LIABILITIES		
Notes payable, less current portion shown above	565,216	668,146
Right of use liability, less current portion shown above	825,764	926,165
Tenant security deposits	8,081	8,221
Total liabilities	6,651,023	9,846,549
NET ASSETS		
Without donor restrictions	5,312,618	5,433,455
With donor restrictions	496,882	661,958
Total net assets	5,809,500	6,095,413
TOTAL LIABILITIES AND NET ASSETS	$ 12,460,523	$ 15,941,962

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 29, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND OTHER SUPPORT			
Grant awards	$ 26,129,332	$ -	$ 26,129,332
Rental income	125,806	-	125,806
Other funds	3,627,514	3,047,768	6,675,282
In-kind	525,485	-	525,485
United Way	9,128	-	9,128
Interest income	2,703	-	2,703
Realized loss on sale of equipment	(13,333)	-	(13,333)
Total revenues and other support	30,406,635	3,047,768	33,454,403
NET ASSETS RELEASED FROM RESTRICTIONS	3,212,844	(3,212,844)	-
Total	33,619,479	(165,076)	33,454,403
EXPENSES			
Program	31,676,562	-	31,676,562
Management	2,063,754	-	2,063,754
Total expenses	33,740,316	-	33,740,316
CHANGE IN NET ASSETS	(120,837)	(165,076)	(285,913)
NET ASSETS, BEGINNING OF YEAR	5,433,455	661,958	6,095,413
NET ASSETS, END OF YEAR	$ 5,312,618	$ 496,882	$ 5,809,500

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

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

	Without Donor Restrictions	With Donor Restrictions	Total
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	(36,538)	-	(36,538)
Total revenues and other support	60,245,394	3,122,293	63,367,687
NET ASSETS RELEASED FROM RESTRICTIONS	3,194,861	(3,194,861)	-
Total	63,440,255	(72,568)	63,367,687
EXPENSES			
Program	61,101,300	-	61,101,300
Management	1,988,237	-	1,988,237
Total expenses	63,089,537	-	63,089,537
CHANGE IN NET ASSETS	350,718	(72,568)	278,150
NET ASSETS, BEGINNING OF YEAR	5,082,737	734,526	5,817,263
NET ASSETS, END OF YEAR	$ 5,433,455	$ 661,958	$ 6,095,413

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 29, 2024

	Program	Management	Total
Salaries and wages	$ 9,105,646	$ 826,693	$ 9,932,339
Payroll taxes and benefits	2,505,764	224,252	2,730,016
Travel	259,348	11,431	270,779
Occupancy	1,462,035	67,742	1,529,777
Program services	14,707,259	-	14,707,259
Other costs:			
Accounting fees	80,237	792	81,029
Legal fees	4,565	-	4,565
Supplies	195,916	40,011	235,927
Postage and shipping	46,082	-	46,082
Equipment rental and maintenance	4,780	-	4,780
Printing and publications	49,800	14,894	64,694
Conferences, conventions and meetings	18,678	-	18,678
Interest	-	62,390	62,390
Insurance	137,740	45,250	182,990
Membership fees	8,955	9,815	18,770
Utility and maintenance	59,074	69,084	128,158
Computer services	58,781	-	58,781
Other	2,413,981	154,502	2,568,483
Depreciation	32,436	536,898	569,334
In-kind	525,485	-	525,485
Total functional expenses	$ 31,676,562	$ 2,063,754	$ 33,740,316

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

	Program	Management	Total
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
Total functional expenses	$ 61,101,300	$ 1,988,237	$ 63,089,537

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED FEBRUARY 29, 2024 AND FEBRUARY 28, 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (285,913)	$ 278,150
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	569,334	597,185
Interest on deferred financing costs	484	483
Unrealized (gain) loss on investments	(22,215)	9,837
Realized loss on sale of equipment	13,333	36,538
Decrease (increase) in current assets:		
Accounts receivable	2,336,837	(783,291)
Inventory	(9,304)	190,357
Prepaid expenses	6,678	(66,297)
Due from related party	(10,312)	4,140
Tenant Security Deposits	141	873
Increase (decrease) in current liabilities:		
Accounts payable	(2,316,286)	914,597
Accrued expenses	113,298	91,130
Refundable advances	(1,112,367)	279,538
Tenant Security Deposits	(140)	(899)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(716,432)	1,552,341
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property	(512,506)	(773,876)
NET CASH USED IN INVESTING ACTIVITIES	(512,506)	(773,876)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net borrowing (repayment) on line of credit	600,083	(154,350)
Repayment of long term debt	(230,085)	(309,165)
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	369,998	(463,515)
NET INCREASE (DECREASE) IN CASH AND RESTRICTED CASH	(858,940)	314,950
CASH AND RESTRICTED CASH BALANCE, BEGINNING OF YEAR	1,788,903	1,473,953
CASH AND RESTRICTED CASH BALANCE, END OF YEAR	$ 929,963	$ 1,788,903
CASH AND RESTRICTED CASH:		
Cash	$ 786,672	$ 1,711,575
Cash escrow and reserve funds	143,291	77,328
	$ 929,963	$ 1,788,903
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for interest	$ 62,390	$ 43,040

See Notes to Consolidated Financial Statements

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 29, 2024 AND FEBRUARY 28, 2023

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.

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 $496,882 and $661,958 at February 29, 2024 and February 28, 2023, respectively (See **Note 13).**

Income Taxes

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

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

CAP BMC Development Corporation (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 29, 2024 and February 28, 2023.

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.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 29, 2024 AND FEBRUARY 28, 2023

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.

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 $525,485 and $401,748 in donated facilities, services and supplies for the years ended February 29, 2024 and February 28, 2023, respectively (See **Note 16**).

Advertising

The Organization expenses advertising costs as they are incurred. Total advertising costs for the years ended February 29, 2024 and February 28, 2023 totaled $149,439 and $133,749, 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.

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.

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.

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

New Accounting Pronouncement

During the year ended February 29, 2024, the Organization adopted FASB ASU 2016-13, *Financial Instruments–Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, as amended, which modifies the measurement of expected credit losses on certain financial instruments. The Organization adopted this new guidance utilizing the modified retrospective transition method. The adoption of this Standard did not have a material impact on the Organization's financial statements.

2. ACCOUNTS RECEIVABLE AND ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. The Organization uses historical loss information as the basis to determine expected credit losses for receivables and believes the composition of receivables at year end is consistent with historical conditions. 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 29, 2024 and February 28, 2023. The Organization has no policy for charging interest on overdue accounts.

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 $704,973 and $1,817,340 as of February 29, 2024 and February 28, 2023, respectively.

4. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of February 29, 2024 and February 28, 2023:

	2024	2023
Financial assets at year end:		
Cash	$ 786,672	$ 1,711,575
Accounts receivable	3,691,075	6,027,912
Investments	151,171	128,956
Cash reserves	140,167	74,847
Cash escrow	3,124	2,481
Total financial assets	4,772,209	7,945,771
Less amounts not available to be used within one year:		
Net assets with donor restrictions	496,882	661,958
Reserve funds	140,167	74,847
Amounts not available within one year	637,049	736,805

Financial assets available to meet general expenditures over the next twelve months	$ 4,135,160	$ 7,208,966

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates $5,370,000 and $10,200,000, at February 29, 2024 and February 28, 2023, respectively. The Organization has lines of credit with a combined $99,917 and $700,000, available to borrow on at February 29, 2024 and February 28, 2023, 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 29, 2024 and February 28, 2023 totaled $212,693 and $209,878, respectively.

6. LEASED FACILITIES

The right of use (ROU) asset represents the Organization's right to use underlying assets for the lease term, and the lease liability represents the Organization's obligation to make lease payments arising from these leases. The ROU asset and lease liability, 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%. Common expenses, classified as occupancy costs in the accompanying financial statements, are considered a non-lease component under FASB ASC 842 and are recognized as costs are incurred. The Organization's operating leases are described below.

The weighted average lease term at February 29, 2024 is 7.82 years. The weighted average discount rate at February 29, 2024 is 1.80%.

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 ten years. For the year ended February 29, 2024 and February 28, 2023, the annual lease expense for the leased facilities was $637,428 and $586,539, respectively.

The approximate future minimum lease payments as of February 29, 2024 on the above leases are as follows:

Year Ended	Amount
2025	$ 329,677
2026	129,652
2027	111,327
2028	95,857
2029	95,857
Thereafter	466,548
	1,228,918
Less imputed interest	92,104
Total	$ 1,136,814

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 $701,231 and $691,684 at February 29, 2024 and February 28, 2023, respectively. 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 $304,049 and $285,599 at February 29, 2024 and February 28, 2023, 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 (8.50% and 7.75% at February 29, 2024 and February 28, 2023, 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 $101,500 outstanding at February 29, 2024. There was no balance outstanding at February 28, 2023.

The Organization has a $500,000 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 (8.50% and 7.75% at February 29, 2024 and February 28, 2023, respectively). The line is secured by all the Organization's assets. There was a balance of $498,583 outstanding at February 29, 2024. There was no balance outstanding at February 28, 2023.

Subsequent to year end, the $200,000 line increased to $500,000.

9. CONCENTRATION OF RISK

For the year ended February 29, 2024, approximately $15,400,000 (46%), and $7,000,000 (21%), of the Organization's total revenue was received from the Department of Health and Human Services and the Department of Agriculture. For the year ended February 28, 2023, $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. 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 29, 2024 and February 28, 2023:

	2024	2023
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.	$ 202,481	$ 210,560
5.75% note payable to a financial institution in monthly installments for principal and interest of $13,912. The note was paid in full during the year ended February 29, 2024.	-	71,040
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.	27,164	35,179
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.	5,016	65,076
1.00% Paycheck Protection Program loan payable to a bank in monthly installments for principal and interest of $7,511 through April 2025.	106,604	187,615

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.	340,042	341,922
Total long-term debt before unamortized deferred financing cost	681,307	911,392
Unamortized deferred financing costs	(4,836)	(5,320)
	676,471	906,072
Less amounts due within one year	111,255	237,926
Long term portion	$ 565,216	$ 668,146

The scheduled maturities of long-term debt as of February 29, 2024 were as follows:

Year Ending	Amount
2025	$ 111,255
2026	27,000
2027	18,294
2028	11,767
2029	10,640
Thereafter	502,351
	$ 681,307

11. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of February 29, 2024 and February 28, 2023:

	2024	2023
Land	$ 279,340	$ 279,340
Building and improvements	7,437,883	7,347,874
Equipment and vehicles	4,623,986	4,762,497
Construction in process	-	132,920
	12,341,209	12,522,631
Less accumulated depreciation	6,053,895	6,165,156
Property and equipment, net	$ 6,287,314	$ 6,357,475

Depreciation expense for the years ended February 29, 2024 and February 28, 2023 totaled $569,334 and $597,185, respectively.

12. CONTINGENCIES

The Organization receives grant funding from various sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Organization might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of February 29, 2024.

13. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of February 29, 2024 and February 28, 2023:

	2024	2023
NH Food Pantry Coalition	$ 663	$ 663
Senior center	138,549	142,251
Elder services	10,715	143,046
Mary Gale	-	38,130
Summer feeding	14,488	20,503
Caring fund	8,793	8,793
Agency – FAP	50,550	60,913
Agency Head Start	153,780	177,872
Agency – FP/PN	69,329	69,329
Fundraising	46,999	-
Other programs and fundraising	3,016	458
Total net assets with donor restrictions	$ 496,882	$ 661,958

14. RELATED PARTY TRANSACTIONS

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

Related Party	Function
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
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 29, 2024 and February 28, 2023 was $335,878 and $268,293, respectively, and is included in accounts receivables.

15. 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 $151,171 and $128,956 at February 29, 2024 and February 28, 2023, 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 29, 2024 and February 28, 2023, the Organization's investments were classified as Level 1 and were based on fair value.

Fair Value Measurements using Significant Observable Inputs (Level 1)

	2024	2023
Beginning balance – mutual funds	$ 128,956	$ 138,793
Total gains – mutual funds	22,215	(9,837)
Ending balance – mutual funds	$ 151,171	$ 128,956

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

16. 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 29, 2024 and February 28, 2023, is as follows:

	2024	2023
Volunteer hours		
Head Start and Early Head Start	$ 263,727	$ 117,171
SCSEP	13,852	88,700
Rental space	173,339	146,026
Advertising	63,050	15,960
Donated goods	11,517	33,891
Total	$ 525,485	$ 401,748

17. MANAGEMENT DISCUSSION OF FINANCIAL RESULTS:

The Organization experienced a decrease in several financial indicators during the year ended February 28, 2024. These included but are not limited to a decrease in cash, loss from operations and cash used in operating activities.

Management has been actively working on improving the financial position of the Organization. Management has reduced indirect staff positions, reduced vacancies in the housing entities, reduced square footage of rental space and is meeting monthly to review budgets and cut costs.

Management is confident that their efforts will improve the financial position over the next year.

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 November 14, 2024, 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
FOR THE YEAR ENDED FEBRUARY 29, 2024

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		01CH011357	$ 4,984,633	
ARPA - Head Start	93.600		01HE7000822	2,400	
			CLUSTER TOTAL	4,987,033	
Low Income Home Energy Assistance Program	93.568	State of New Hampshire	02-52-52-520510-33540000	6,320,336	
Low Income Home Energy Assistance Program-BWP	93.568	State of New Hampshire	02-52-52-520510-33540000	445,998	
			TOTAL	6,766,334	
Low Income Water Assistance Program	93.499	State of New Hampshire	02-52-52-24520000	114,491	
Community Services Block Grant	93.569	State of New Hampshire	2301NHCOSR	389,429	
CV-Community Services Block Grant	93.569	State of New Hampshire	2001NHCSC3	444,187	
			TOTAL	833,616	
Social Services Block Grant-Home Delivered & Congregate Meals	93.667	State of New Hampshire	2101NHSOSR	241,305	
AGING CLUSTER					
Title III, Part B-Senior Transportation	93.044	State of New Hampshire	17AANHT3SS	161,319	
Title III, Part C-Congregate	93.045	State of New Hampshire	2201NHOACM	157,744	
Title III, Part C-Home Delivered Meals	93.045	State of New Hampshire	2201NHOAHD	402,901	
ARPA - Title III, Part C-Home Delivered	93.045	State of New Hampshire	2101NHHDCS	146,895	
ARPA - Title III, Part C-Congregate	93.045	State of New Hampshire	2101NHCMCS	105,163	
ARPA - Title III, Part C-Home Delivered	93.045	State of New Hampshire	2101NHHDCS	132,177	
ARPA - Title III, Part C-Congregate	93.045	State of New Hampshire	2101NHCMCS	84,728	
NSIP	93.053	State of New Hampshire	1086477	171,654	
			CLUSTER TOTAL	1,361,571	
CHILD CARE AND DEVELOPMENT FUND CLUSTER					
Child Care & Development Block Grant	93.575	State of New Hampshire	NONE PROVIDED	409,194	
Child Care Mandatory & Matching Funds of the CCDF	93.596	State of New Hampshire	NONE PROVIDED	58,045	
			CLUSTER TOTAL	467,239	
MEDICAID CLUSTER					
Medical Assistance Program	93.778	State of New Hampshire	90MVPO0008-01-00	251,423	
Medical Assistance Program - Veterans	93.778	Gateways Community Services	NONE	66,041	
			CLUSTER TOTAL	317,464	
STLT Health Department Response to Public Health or Healthcare Crisis	93.391	State of New Hampshire	05-95-90-901010-5771	43,342	
Family Planning - Services	93.217	State of New Hampshire	FPHPA006511	88,795	
Maternal, Infant, & Early Childhood Home Visiting Program	93.870	State of New Hampshire	X10MC33895	16,171	
National Family Caregiver Support, Title III, Part E-Service Link	93.052	State of New Hampshire	90SLA0003-02-00	88,630	
Special Programs for Aging, Title IV-Service Link	93.048	State of New Hampshire	90MP0176-03	29,466	
State Health Insurance Assistance Program	93.324	State of New Hampshire	90SLA0003-04	22,330	
Medicare Enrollment Assistance Program	93.071	State of New Hampshire	2001NHMIDR	15,686	
			HHS TOTAL	$ 15,453,409	
US DEPARTMENT OF AGRICULTURE					
Special Suppl. Nutrition Program for Women, Infants & Children	10.557	State of New Hampshire	234NH703W1003 & 5003	$ 756,280	
Senior Farmers Market	10.576	State of New Hampshire	194NH083Y8314	38,088	
Child & Adult Care Food Program	10.558	State of New Hampshire	NONE PROVIDED	162,885	

See Notes to Schedule of Expenditures of Federal Awards

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL
FOR THE YEAR ENDED FEBRUARY 29, 2024

Continued

FEDERAL GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS THROUGH GRANTOR'S NAME		IDENTIFYING NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUB-RECIPIENTS
CHILD NUTRITION CLUSTER						
Summer Food Service Program For Children	10.559	State of New Hampshire		NONE PROVIDED	152,438	
FOOD DISTRIBUTION CLUSTER						
Commodity Supplemental Food Program	10.565	State of New Hampshire		204NH614Y8005	236,997	30,189
Commodity Supplemental Food Program	10.565	State of New Hampshire		204NH614Y8005	463,254	463,254
Emergency Food Assistance Program-Administration	10.568	State of New Hampshire		01-14-14-141710-51310000	509,115	40,138
Emergency Food Assistance Program	10.568	State of New Hampshire		01-14-14-141710-51310000	4,709,805	4,709,805
				CLUSTER TOTAL	5,984,171	$ 5,240,386
				USDA TOTAL	$ 7,093,873	$ 5,240,386
CORPORATION FOR NATIONAL & COMMUNITY SERVICES						
FOSTER GRANDPARENTS/SENIOR COMPANION CLUSTER						
Senior Companion Program	94.016			23BC254651	$ 386,534	
				CNCS TOTAL	$ 386,534	
US DEPARTMENT OF TRANSPORTATION						
Formula Grants for Rural Areas-Concord Transit	20.509	State of New Hampshire-Department of Transportation		NH-2021-017	$ 677,738	
TRANSIT SERVICES PROGRAMS CLUSTER						
Enhanced Mobility of Seniors & Ind. W/Disabilities-CAT	20.513	State of New Hampshire-Department of Transportation		NH-2021-016-01	131,945	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Mid State Transportation	20.513	State of New Hampshire-Department of Transportation		NH-2021-016-01	73,738	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Volunteer Drivers	20.513	State of New Hampshire-Department of Transportation		NH-2021-016-01	102,235	
				CLUSTER TOTAL	307,918	
				DOT TOTAL	$ 985,654	
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Emergency Solutions Grant	14.231	State of New Hampshire		E21-DC-33-0001	$ 78,216	
Emergency Solutions Grant	14.231	State of New Hampshire		E20DW330001	6,059	
CV-Emergency Solutions Grant	14.231	State of New Hampshire		ERAE011B	356,956	
				TOTAL	441,232	
Supportive Housing	14.235	State of New Hampshire		06-95-42-423010-78270000	171,771	
Continuum of Care Program	14.267	State of New Hampshire		NH0152R1T002200	205,324	
				HUD TOTAL	$ 818,329	
US DEPARTMENT OF ENERGY						
BIL-Weatherization Assistance for Low Income Persons	81.042	State of New Hampshire		[redacted]	$ 505,322	
Weatherization Assistance for Low Income Persons	81.042	State of New Hampshire		[redacted]	268,411	
				DOE TOTAL	$ 773,733	
US DEPARTMENT OF LABOR						
Senior Community Service Employment Program	17.235	State of New Hampshire		1044701	$ 105,702	
				DOL TOTAL	$ 105,702	
U.S. DEPARTMENT OF THE TREASURY						
Coronavirus State and Local Fiscal Recovery Funds	21.027	Merrimack County		2022SSAPRA032	$ 78,234	
Emergency Rental Assistance Program	21.023	NH Housing	Housing Stabilization	ERA0012 and ERA0436	443,835	
Emergency Rental Assistance Program	21.023	NH Housing	ERAP 2	ERAE011B	2,710,898	
					3,154,733	
				US TREASURY TOTAL	$ 3,232,967	
				TOTAL	$ 28,816,197	$ 5,240,386

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 29, 2024

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 29, 2024. 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 Association
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 29, 2024, 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 November 14, 2024.

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
November 14, 2024

Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

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 29, 2024. 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 29, 2024.

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 McDonnell & Roberts
Professional Association

Dover, New Hampshire
November 14, 2024

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 28, 2024

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; U.S. Department of Health and Human Services, Low Income Home Energy Assistance Program, ALN 93.568, U.S. Department of Agriculture, Food Distribution Cluster, ALN 10.565, 10.568, 10.569, U.S. Department of Energy, Weatherization Assistance for Low Income Persons, ALN 81.042.

8. The threshold for distinguishing Type A and B programs was $864,306.

9. Community Action Program Belknap-Merrimack Counties, Inc. was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT

None

Effective 3/2025

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

BOARD OF DIRECTORS

Chris Pyles, *Chair* Board member since: 1/14/2021	Sara A. Lewko Board member since: 2/21/2001
Safiya Wazir, *Vice Chair* Board member since: 11/2/2016	Nancy Mayville Board member since: 3/13/2025
A. Bruce Carri, *Treasurer* Board member since: 3/12/2020	Ashley Reed Board member since: 5/12/2022
Dennis Martino, *Secretary* Board member since: 2/24/2005	David Siff, Esq. Board member since: 10/2/2013
Heather Brown Board member since: 1/15/2009	Tracy Vergason Board member since: 5/12/2022
David Croft Board member since: 5/13/2021	

Current fiscal year (3/1/25 – 2/28/26) board meetings – 3/13/25, 5/8/25, 9/11/25, 11/13/25, 1/8/26

NH Department of Health and Human Services

KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.

Job descriptions not required for vacant positions.

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

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Jeanne Agri	Chief Executive Officer	$0.00	$145,916.00
Michael Tabory	Chief Operating Officer	$0.00	$119,900.00
Jill Lesmerises	Chief Fiscal Officer	$0.00	$108,927.00
Ken Boyer	Director Housing Rehabilitation & Energy Conservation	$36,010.00	$88,495.00

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
Chief Executive Officer 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 customerexpectations
- 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

MICHAEL TABORY

SUMMARY OF QUALIFICATIONS

Over 20 years of demonstrated leadership in non-profit, corporate, and consulting management and supervisory roles, including Human Resources, Information Management & Technology. Infrastructure, Project Management, Operations Management, and Sales & Marketing Management.

HIGHLIGHTS

- Strong decision making and multi-tasking skills in a dynamic business environment.
- Effective utilizing a Strength Based approach to leadership and management through the identification of strengths, qualities and skills of individuals.
- Excellent verbal and written communications skills in a business environment.
- Strong analytical and problem solving skills.
- Demonstrated skills in business process analysis, requirements definition and project scoping for software solutions and implementation.
- Proven experience managing compliance with Federal and State program regulations.
- Open minded, with a positive attitude.

PROFESSIONAL EXPERIENCE

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

PO Box 1016, Concord, NH 03302 *October 2018 – Present*

Chief Operating Officer

- Assists the Chief Executive Officer in the financial management, operations management and execution of the mission of Community Action Program Belknap-Merrimack Counties, Inc.
- Works closely with the Chief Executive Officer and in partnership with the entire staff, to ensure the smooth operation of the organization's key day-to-day functions.
- Oversees the personnel structure of the Agency and ensures compliance with federal, state and local laws and regulations and agency personnel policies.
- Develops collaborative professional relationships with other Agency staff, community-based providers and regulatory/funding sources.
- Performs program oversight and management, including interviewing, hiring, scheduling, training, supervising, evaluating and developing subordinate staff, and resolving employee problems; assigns tasks to maximize individual and team performance; ensures compliance with Agency policies and procedures.
- Provides oversight and leadership of Agency technology infrastructure, and works with Chief Executive Officer to develop facilities grown
- Assists Board of Director subcommittees with their role in planning, monitoring and evaluating the Agency's programs.

SOUTHERN NEW HAMPSHIRE SERVICES

PO Box 5040, Manchester, NH 03108 *August 2006 – October 2018*

Human Resources Director *(March 2009 – October 2018)*

- Manage all agency Human Resource office functions.
- Responsible for ensuring compliance with all Federal and NH State labor law, including but not limited to ADA, FMLA, FLSA, Anti-Discrimination, wage and hour.
- Work with leadership team in the ongoing development, review and revision of agency Personnel Policies.

- Provide leadership, guidance, and training to agency directors, managers and supervisors regarding hiring, performance management, disciplinary action and employment termination.
- Recommend and assist in coordination of technology infrastructure, including mission critical information management software solutions, telecommunications, and connectivity.
- Introduced and led the implementation process of migrating the agency's Human Resource Management and Payroll to a cloud based solution.
- Defined, designed and led the implementation of the agency intranet (iNet). Maintain content of iNet and provide technical support to agency website content and site maintenance.
- Coordinate purchase requisition and receiving for all agency technology purchases including computers, tablets, software, and printers to ensure consistency and compatibility of products placed on our network, and support by MIS department.
- Participate in agency insurance renewal decisions and maintenance, including Health, Vision, Dental, Property and Casualty, Directors and Officers, Workers Compensation.
- Act as Safety Coordinator in conjunction with the agency Joint Loss Committee.

WIA Quality Assurance Manager and Statewide Monitor *(August 2006 – March 2009)*

- Responsible for reviewing and ensuring eligibility and federal compliance of all WIOA participants.
- Provide eligibility and data validation training to all WIA staff.
- Maintain WIA Operations Manual.
- Contribute and review program grant submissions.
- Responsible for on-site program monitoring of all WIA Career Navigators statewide including subcontracted CAP agencies to ensure program compliance with federal regulations.

THE WILLIAM PALMER HOMESTEAD GROUP

PO Box 916, Milton, NH 03851 — *November 2001 – August 2006*

Owner/Independent Consultant

- Database and Website architecture, design, development, and maintenance.
- Small and large scale Project Management.
- Office workflow analysis.
- Graphic Design and Marketing Support.

CHORUSAMERICA, LLC

650 Islington Street, Portsmouth, NH 03801 — *April 2001 – October 2001*

Project Manager/Consultant & Business Development Manager

- Responsible for all aspects of planning and managing implementation of eBusiness solutions for Fortune 1000 companies, including resource allocation, budgeting, and time management.
- Responsible for working with clients and developers to define Design Specifications, Project Scope, and Project Plans.
- Define Marketing campaigns; produce marketing collateral and customer communications, presentations and corporate message.

PREFERRED CAPITAL CORPORATION

100 Main Street, Suite 150, Dover, NH 03820 — *March 1998 – January 2001*

Credit Manager / Human Resources Manager / MIS Manager

- Define and implement credit department policies and procedures for the New Hampshire office.
- Responsible for relationship and communication with national funding sources.
- Responsible for recruiting, interviewing, hiring, discipline and morale of office personnel.
- Responsible for definition and enforcement of company policies and overall office operations.
- Ensure smooth operation of office technology including, network, phone system, and end user support.
- Provide Marketing Creative, Collateral and Support, Sales Statistics and Analysis.

CABLETRON SYSTEMS, INC.

35 Industrial Way, Rochester, NH 03867 — *February 1992 – March 1996*

SPECTRUM International Partners Program Manager

- Provide marketing support and recruit new network technology manufacturers and vendors for product integration with Cabletron's SPECTRUM.
- Responsible for marketing and managing the Partners Program and its staff.

Software Engineer

- Responsibilities include technical leadership and project coordination in multi-engineer and cross-departmental projects.
- Responsible for all phases of development of mission critical information management applications.

ADDITIONAL EXPERIENCE

- Town of Milton NH Zoning Board of Adjustment – Chairperson.
- Town of Milton NH Planning Board – Chairperson.
- Friends of the Milton Free Public Library (non-profit organization) – Chairperson.
- Over 10 years of customer service and sales experience and over 3 years of sales leadership.
- Landlord – owner-occupied three-unit historic residence.
- Greyhound Pets of America – volunteer and foster home.

EDUCATION

SOUTHERN NEW HAMPSHIRE UNIVERSITY
Portsmouth, NH *– MBA coursework.*

UNIVERSITY OF NEW HAMPSHIRE
Durham, NH *- Bachelor of Science - Computer Science 1991*

UNIVERSITY OF LANCASTER
Lancaster, Lancashire, England *- Computer Science - 1987-1988*

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.

KENNETH BOYER

ENERGY EFFICIENCY & QUALITY CONTROL PROFESSIONAL

CONTACT

EDUCATION

MANCHESTER COMMUNITY COLLEGE 2006-2008

- Associates in Applied Science in Building Construction Technology

CERTIFICATIONS

- OSHA 10-Hour Construction Safety and Health
- OSHA 30-HOUR Construction Safety and Health
- BPI Building Analyst-Technician
- BPI Building Analyst-Professional
- BPI Heating Professional
- BPI HEP Energy Auditor
- BPI HEP Quality Control Inspector
- EPA/HUD RRP Certified Renovator
- NREL Multifamily Quality Control Inspector
- Class 3 Forklift

SKILLS

- Leadership
- Training and mentoring new hires
- Project Management
- Effective Communication
- Teamwork
- Energy Auditing
- Quality Control professional
- Proficient in Microsoft Suite
- Data tracking and data entry
- Creating and maintaining vendor relationships and contracts

PROFILE

Motivated and energetic Weatherization professional with 13 years' experience in improving energy efficiency in homes of all income levels, schools, businesses, etc.

Dependable and outgoing, I am a trusted project and team leader with a commitment to growth and accountability through exemplary leadership that align with the company's goals and objectives..

WORK EXPERIENCE

Community Action Program, Belknap-Merrimack, Concord, NH 2019 - PRESENT

Energy Auditor and Quality Control Inpsector

- Lead and manage 30+ client projects focused on energy efficiency in their homes
- Maintain files and complete data entry using TREAT, ASHRAE 62.2 and Compass (modeling, ventilation and CRM software)
- Establishing and maintaining strong relationships within the Weatherization and Community Action network
- Quality Control Inspector, inspection of completed installation and client files within the agency to ensure adherence to DOE and utility funding requirements
- Review, collection and submission of contractor and vendor invoices
- Train and mentor new staff

Turn Cycle Solutions LLC, Nashua, NH 2018-2019

Marketing Manager & Specialist

- Acquired BPI Building Analyst Certification; performed energy audits throughout NH within the NHSaves Weatherization Program
- Vast knowledge of rebates and incentives available to residents in the state
- Estimated project cost, as well as annual savings in both energy and energy expenses
- Managed scheduling, including audits, follow-up appointments and inspections
- Supervised and trained Weatherization installers
- Oversaw other duties as assigned, including but not limited to, material inventory maintenance, client intakes, field work, networking and outreach and fleet maintenance

Energy Efficient Investments, Merrimack NH 2012-2018

Weatherization Tech

- Project leader and team member of insulation projects varying in single family homes, to multifamily homes and commercial dwellings
- Proficient in door and window treatment and the installation of 2-part spray foam, 1-part spray foam, fiberglass and cellulose insulation
- Ability to perform, lead and train others in cellulose preparation and installation, ventilation, various air-sealing methods, suspended ceilings and jobsite professionalism

STATE OF NEW HAMPSHIRE

5I

COMMISSIONER
Jared S. Chicoine

DEPUTY COMMISSIONER
Christopher J. Ellms, Jr.

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

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

Tel. (603) 271-3670

FAX No. 271-1526

Website:
www.energy.nh.gov

June 12, 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 amend a **SOLE SOURCE** contract with Community Action Program Belknap-Merrimack Counties, Inc., Concord, NH, Vendor #177203, by extending the expiration date from June 30, 2024 to June 30, 2025, for the Weatherization Assistance Program's Sustainable Energy Resources for Consumers grant, effective upon Governor and Executive Council approval. The original contract was approved by the Governor and Executive Council on January 31, 2024, Item #65. No additional funding is requested. **100% Federal Funds.**

EXPLANATION

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

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

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

The Department is requesting this extension to allow for the SERC funds to be fully spent out in PY24.

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

Respectfully submitted,

Jared Chicoine
Commissioner

CONTRACT AMENDMENT

This Amendment is between the State of New Hampshire, acting by and through the New Hampshire Department of Energy (Department), 21 S. Fruit Street, Ste. 10, Concord, NH 03301, (hereinafter referred to as State) and Community Action Program Belknap-Merrimack Counties, Inc., (hereinafter referred to as the Contractor), collectively referred to as (the Parties).

WHEREAS, the Parties have entered into a contract, approved by the Governor and Executive Council on January 31, 2024 Item #65 (hereinafter referred to as the Contract);

WHEREAS, the Parties desire to extend and amend the Contract as provided in this Amendment; and

WHEREAS, the Contract allows for amendments by an instrument in writing executed by both Parties;

NOW THEREFORE, in consideration of the foregoing, and the covenants and conditions contained in the Contract, and set forth herein, the Parties hereto do hereby agree as follows:

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

   A) Section 1.7, Completion Date, P-37/G-1 of the existing Contract/Grant Agreement is hereby deleted in its entirety and replaced with the following: June 30, 2025.

   B) Exhibit B: Amend Paragraph 2, deleting Program Year 2023 (PY23) in the first sentence and the date of June 30, 2024 in both the first and second sentence, and inserting in place thereof Program Year 2024 (PY24) and the date June 30, 2025 in both the first and second sentence.

   C) Exhibit B: Amend Paragraph 4, deleting PY23 in the first sentence and inserting in place thereof PY24.

   D) Exhibit B: Amend Paragraph 6, deleting PY23 in the third sentence and inserting in place thereof PY24.

   E) Exhibit D: Amend period covered by this certification to "upon Governor and Council approval through June 30, 2025."

   F) Exhibit E: Amend period covered by this certification to "From date of approval by the NH Governor and Executive Council through June 30, 2025."

2. **Effective Date of Amendment:** This Amendment shall take effect upon Governor and Executive Council approval.

3. **Continuance of Contract**. 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 Contract as it existed immediately prior to this Amendment.

IN WITNESS WHEREOF, the Parties hereto have set their hands on the dates written below.

Community Action Program Belknap-Merrimack Counties, Inc.

By: _____ Date: 04/25/2024
Michael Tabory, Chief Operating Officer

STATE OF NEW HAMPSHIRE
Department of Energy

_____ Date: 5/2/24
Jared S. Chicoine, Commissioner

Approval by the Attorney General's Office (Form, Substance and Execution)

Christopher G. Aslin Date: 5/13/2024
Print Name and Title Christopher G. Aslin, Senior Assistant Attorney General

Approval by the Governor and Executive Council

G&C Meeting Date: JUN 12 2024 G&C Item #: 5I

SECRETARY OF STATE

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.

David M. Scanlan

Secretary of State

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

CERTIFICATE OF AUTHORITY

I, Christopher J. Pyles, Chair, 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 remains **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: 4/16/2024 Signature of Elected Officer

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

Rev 3/14/2024
NH CAPRM COA 2024

Mailing Address P.O. Box 1016, Concord, NH 03302 Administrative Office 2 Industrial Park Drive, Concord, NH
Phone: 603 225-3295 | 1 800 856-5525 TTY/TDD 1 800 735-2964 Fax: 603.228-1898
Website: capbm.org

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 01/03/2024

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 Cross Insurance-Manchester 1100 Elm Street Manchester NH 03101	CONTACT NAME: Susan Sullivan PHONE (A/C, No, Ext): (603) 669-3218 FAX (A/C, 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 — NAIC # INSURER A: Selective Insurance Co. of SC — 19259 INSURER B: Granite State Health Care and Human Services Self- — INSURER C: Federal Ins Co — 20281 INSURER D: — INSURER E: — INSURER F: —

COVERAGES **CERTIFICATE NUMBER:** 23-24 All 24-25 WC **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☒ PRO-JECT ☒ LOC ☐ OTHER:			S 2509940	10/01/2023	10/01/2024	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 1,000,000 $ 20,000 $ 1,000,000 $ 3,000,000 $ 3,000,000
A	AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY			S 2509940	10/01/2023	10/01/2024	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☒ RETENTION $ 0			S 2509940	10/01/2023	10/01/2024	EACH OCCURRENCE AGGREGATE	$ 5,000,000 $ 5,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: N If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		HCHS20240000547 (3a.) NH	01/01/2024	01/01/2025	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ $ 1,000,000 $ 1,000,000 $ 1,000,000
C	Directors & Officers Liability			82471794	04/01/2023	04/01/2024	Limit Deductible	$1,000,000 $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

COMMISSIONER
Jared S. Chicoine

DEPUTY COMMISSIONER
Christopher J. Ellms, Jr.

STATE OF NEW HAMPSHIRE

65

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

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

Tel. (603) 271-3670

FAX No. 271-1526

Website:
www.energy.nh.gov

January 31, 2024

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

REQUESTED ACTION

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

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

		FY 2024
02-52-52-520510-33560000-074-500587	Grants for Pub Assist & Relief	$481,327

EXPLANATION

This contract is **SOLE SOURCE** because of U.S. Department of Energy's (USDOE) grant guidance (10 CFR 440.15) giving Community Action Agencies preferred status for the WAP due to their non-profit status, their role providing a range of services to clients eligible for the WAP, and their historical performance delivering WAP. In addition, the terms of this competitively awarded grant require the Department to contract with Community Action Program Belknap-Merrimack Counties, Inc.

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

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

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

Respectfully submitted,

Jared Chicoine
Commissioner

FORM NUMBER P-37 (version 2/23/2023)

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

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name Department of Energy		1.2 State Agency Address 21 S. Fruit St., Ste. 10, Concord, NH 03301	
1.3 Contractor Name Community Action Program Belknap-Merrimack Counties, Inc.		1.4 Contractor Address PO Box 1016, Concord, NH 03302-1016	
1.5 Contractor Phone Number (603) 225-3295	1.6 Account Unit and Class 33560000 - 074	1.7 Completion Date June 30, 2024	1.8 Price Limitation $481,327.00
1.9 Contracting Officer for State Agency Kirk Stone, Weatherization Program Manager		1.10 State Agency Telephone Number 603-271-3670	
1.11 Contractor Signature Date: 01/02/2024		1.12 Name and Title of Contractor Signatory Michael Tabory, Chief Operating Officer	
1.13 State Agency Signature Date: 1/31/24		1.14 Name and Title of State Agency Signatory Jared S. Chicoine, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)* By: Director, On:			
1.16 Approval by the Attorney General (Form, Substance and Execution) *(If applicable)* By: On: 1/16/2024			
1.17 Approval by the Governor and Executive Council *(If applicable)* G&C Item number: 65 G&C Meeting Date: SECRETARY OF STATE JAN 31 2024			

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

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

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

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

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

4. **CONDITIONAL NATURE OF AGREEMENT.**

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

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

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

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

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

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

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

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

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

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

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

7. **PERSONNEL.**

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

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

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

9. TERMINATION.

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

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

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

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

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

19. CHOICE OF LAW AND FORUM.

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

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

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

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

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

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

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

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

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

EXHIBIT A

SPECIAL PROVISIONS

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

2. An audit shall be made at the end of the Contractor's fiscal year in accordance with 2 CFR 200, Subpart F - Audit Requirements. This audit report shall include a schedule of revenues and expenditures by contract or grant number of all expenditures during the Contractor's fiscal year. The Contractor shall utilize a competitive bidding process to choose a qualified financial auditor at least every four years.

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

3. The following paragraph shall be added to paragraph 6 of the general provisions:

   "6.5 All negotiated contracts (except those of $5,000 or less) awarded by the Subgrantee shall allow the NH Department of Energy, the US DOE, the Comptroller General of the United States, or any duly authorized representatives, access to any books, documents, papers, and records of the Subgrantee or their subcontractors, which are directly pertinent to the Weatherization Assistance Program for the purpose of making audits, examinations, excerpts and transcription."

4. In paragraph 9 of the general provisions, the following sentence shall be deleted: "The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in EXHIBIT A."

5. The costs charged under this contract shall be determined as allowable under the cost principles detailed in 2 CFR 200 Subpart E – Cost Principles.

6. Program and financial records pertaining to this contract shall be retained by the Contractor for three years from the date of submission of the final expenditure report or,

for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as stated in 2 CFR 200.334 -- Retention Requirements for Records.

7. This is not a Research and Development (R&D) award. The Department's indirect cost rate is 10 percent.

8. Kirk Stone, Weatherization Program Manager at the Department, has been designated with the responsibility for overseeing this contract.

9. RESTRICTION ON ADDITIONAL FUNDING. It is understood and agreed between the parties that no portion of the "Grant" funds may be used for the purpose of obtaining additional Federal funds under any other law of the United States, except if authorized under that law.

10. ASSURANCES/CERTIFICATIONS. The following are attached and signed: Certification Regarding Drug-Free Workplace Requirements; Certification Regarding Lobbying; Certification Regarding Debarment, Suspension and Other Responsibility Matters; Certification Regarding the Americans With Disabilities Act Compliance; Certification Regarding Environmental Tobacco Smoke; Assurance of Compliance Nondiscrimination in Federally Assisted Programs; and Certification Regarding the Federal Funding Accountability and Transparency Compliance.

11. COPELAND ANTI-KICKBACK ACT. All contracts and subgrants in excess of $2,000.00 for construction or repair shall include a provision for compliance with Copeland "Anti-Kickback" Act (18 USC 874) as supplemented in Department of Labor Regulations (29 CFR, Part 3). This Act provides that each contractor, subcontract or subgrantee shall be prohibited from inducing, by any means, any person employed in the construction, completion or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The subgrantee should report all suspected violations to the Department.

12. PROCUREMENT. Subgrantee shall comply with all provisions of 2 CFR 200 Subpart D – Post Federal Award Requirements - Procurement Standards, with special emphasis on financial procurement (2 CFR 200 Subpart F – Audit Requirements) and property management (2 CFR 200 Subpart D – Post Federal Award Requirements – Property Standards).

13. CLOSE OUT OF CONTRACT. All final required reports and reimbursement requests shall be submitted to the State within 60 days of the completion date (Agreement Block 1.7).

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

EXHIBIT B

SCOPE OF SERVICES

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

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

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

2. The contract period, to be known as Program Year 2023 (PY23), will commence on upon approval from New Hampshire Governor and Executive Council, and will have a completion date of June 30, 2024. There is the potential to extend the contract if all the funds are not expended by June 30, 2024, subject to the approval of the Governor and Executive Council.

3. Contractor must provide the Department with a budget for the use of NHWAP SERC funds before any reimbursement for weatherization work will be paid by the Department.

4. In PY23, Contractor agrees to complete weatherization services on 32 dwelling units according to the standards outlined in the SERC Application submitted to and approved by US DOE. The installations will only be on eligible previously weatherized units or units currently undergoing or expected to undergo weatherization measures outlined in the most recent NH Weatherization Policies and Procedures Manual and Field Guide.

5. In accordance with the US DOE's "Quality Work Plan" (QWP) and the provisions of Weatherization Program Notice (WPN) 15-4 https://www.energy.gov/eere/wap/downloads/wpn-15-4-quality-work-plan-requirement-update) and as modified in WPN 22-4 (Weatherization Program Notice 22-4: Quality Work Plan Requirement Update | Department of Energy), beginning April 1, 2015,

Contractor must have regular and reliable access to properly trained and certified Quality Control Inspector(s), available as either staff or contractors, able to fully function in that capacity. This contract provides funding for continued training and technical assistance sufficient to allow the Contractor to secure and maintain the skilled personnel necessary to meet the requirements of WPN 15-4 and WPN 22-4.

6. All work performed under the Weatherization Assistance Program (WAP) in New Hampshire, using federal money from any WAP program year, must meet the minimum specifications defined in the US Department of Energy's "Quality Work Plan" (QWP) and the associated Standard Work Specifications (SWS). Details are presented in the Standard Work Specifications (SWS) for Home Energy Upgrades referred to in US DOE Weatherization Program Notice 15-4 and updated in Weatherization Program Notice 22-4, as well as in the New Hampshire Weatherization Assistance Program's Field Guide, 2021 Edition, which governs how WAP energy conservation measures (ECMs) are to be implemented. The Contractor must ensure, and be able to document for the Department, that all staff and contractors who perform Weatherization work in PY23 are properly trained and certified for that work and have been informed that their work must meet the requirements of the SWS or dwelling units will not be considered complete and reimbursement will not occur.

EXHIBIT C

PAYMENT TERMS

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

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

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

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

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

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

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT D

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

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

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

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989, regulations were amended and published as Part II of the May 25, 1990, Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a grantee (and by inference, sub-grantees and sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Contractors using this form should send it to:

Kirk Stone, Weatherization Assistance Manager, New Hampshire Department of Energy
21 S. Fruit Street, Suite 10, Concord, NH 03301

(A) The grantee certifies that it will or will continue to provide a drug-free workplace by:

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an ongoing drug-free awareness program to inform employees about–

(1) The dangers of drug abuse in the workplace;
(2) The grantee's policy of maintaining a drug-free workplace;
(3) Any available drug counseling, rehabilitation, and employee assistance programs; and
(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will–

(1) Abide by the terms of the statement; and

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS
ALTERNATIVE I - FOR 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;

(e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted–

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

(B) The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

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

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

Upon G&C approval through June 30, 2024 — Period Covered by this Certification

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

Contractor Representative Signature

01/02/2024
Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT E

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

CERTIFICATION REGARDING LOBBYING
US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE – CONTRACTORS
US DEPARTMENT OF LABOR
US DEPARTMENT OF ENERGY

Programs (indicate applicable program covered):

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

Contract Period: Upon G&C approval to June 30, 2024

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

(1) No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-I.

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

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

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

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT F

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12529 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

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

Instructions for Certification

(1) By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.

(2) The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Energy (Department) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.

(3) The certification in this clause is a material representation of fact upon which reliance was placed when the Department determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the Department may terminate this transaction for cause or default.

(4) The prospective primary participant shall provide immediate written notice to the Department agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

(5) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76.

(6) The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the Department.

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

(8) A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List (of excluded parties).

(9) Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

(10) Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, the Department may terminate this transaction for cause or default.

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

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

(1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:

(a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(c) are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1) (b) of this certification; and

(d) have not, within a three-year period preceding this application/proposal, had one or more public transactions (Federal, State or local) terminated for cause or default.

(2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

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

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

(a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.

(b) where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).

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

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

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT 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.

Chief Operating Officer
Contractor Representative Signature — Contractor's Representative Title

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

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT H

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

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

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

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

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

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

Contractor Representative Signature

Chief Operating Officer
Contractor's Representative Title

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

01/02/2024
Date

DOEF 1600.5 (06-94)
OMB Control No. 1910-0400
All Other Editions Are Obsolete

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT I

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

OMB Burden Disclosure Statement

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

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

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

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

Subrecipient Assurance

The Contractor shall require any individual, organization, or other entity with whom it subcontracts, subgrants, or subleases for the purpose of providing any service, financial aid, equipment, property, or structure to comply

with laws and regulations cited above. To this end, the subrecipient shall be required to sign a written assurance form; however, the obligation of both recipient and subrecipient to ensure compliance is not relieved by the collection or submission of written assurance forms.

Data Collection and Access to Records

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

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

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

Contractor Certification

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

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

Representative Signature — Date: 01/02/2024

Community Action Program Belknap-Merrimack Counties, Inc.
2 Industrial Park Drive, PO Box 1016, Concord, NH 03302
603-225-3295

NEW HAMPSHIRE DEPARTMENT OF ENERGY
EXHIBIT J
CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

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

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

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

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

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

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

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

NEW HAMPSHIRE DEPARTMENT OF ENERGY
EXHIBIT J
FORM A

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

1. The UEI number for your entity is: FND1A6MY3JD3

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) $30,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

____ NO X YES

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

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

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

____ NO X YES

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

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

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

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT K

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

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

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

Definitions:

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

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

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

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

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

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

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

Buy America Preference:

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

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

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

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

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

Waivers:

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

Waivers must be based on one of the following justifications:

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

2. The types of iron, steel, manufactured products, or construction materials are not produced in the United States in sufficient and reasonably available quantities or of a satisfactory quality (Nonavailability); or
3. The inclusion of iron, steel, manufactured products, or construction materials produced in the United States will increase the cost of the overall project by more than 25 percent (Unreasonable Cost).

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

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

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

Chief Operating Officer
Contractor Representative Signature — Contractor's Representative Title

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

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT L

CERTIFICATION REGARDING NHPA and NEPA COMPLIANCE FOR WAP23

The Grantee identified in Section 1.3 of the General Provisions agrees to comply with the provisions of the National Environmental Policy Act (NEPA) 42 U.S.C. §4321 et seq., rules promulgated thereunder (40 CFR Parts 1500-1508). guidance documents issued by the Office of Management and Budget or the US Department of Energy (USDOE). New Hampshire Department of Energy (Department) executed Historic Preservation Programmatic Agreement, and USDOE Office of Energy Efficiency and Renewable Energy (EERE) NEPA Determination GFO-SEP-ALRD-2023A (NEPA Determination). The NEPA Determination only applies to activities funded by the GFO-SEP-ALRD-2023A, Administrative and Legal Requirements Document.

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

The Grantee agrees that it will only fund activities that are listed within the "Bounded Categories" pursuant to the NEPA Determination, which include:

1. Administrative activities associated with management of the designated Weatherization Office and management of programs and strategies in support of weatherization activities.

2. Development and implementation of training programs and strategies for weatherization effort. including initial home energy audits, final inspections, and client education.

3. Purchase of vehicles and equipment needed for administrative activities, weatherization energy audits, installation of measures indicated below, and quality control inspections.

4. Weatherization activities provided that activities adhere to the requirements of the respective Recipients' the Department executed Historic Preservation Programmatic Agreement. are installed in existing buildings, are appropriately sized, are covered by Appendix A of 10 CFR 440, and/or approved as part of the energy audit approval procedures and material approvals process, and limited to:

a. Building Shell Measures:
   i. Install insulation where needed
   ii. Perform air sealing
   iii. Repair and replace windows, storm windows, install window film, awnings and solar screens
b. Mechanical Measures:
   i. Clean, tune, repair, or replace heating and/or cooling systems
   ii. Install duct and heating pipe insulation
   iii. Repair leaks in heating/cooling ducts
   iv. Install programmable thermostats
   v. Repair/replace domestic water heaters
   vi. Install domestic hot water heater tank insulation
c. Electric and Water Measures:
   i. Install efficient light sources
   ii. Install low-flow showerheads
   iii. Replace inefficient refrigerators with energy-efficient models

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

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

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

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

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

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

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

a. PV systems appropriately sized that do not exceed 60 kW
b. Solar hot water heating systems appropriately sized that do not exceed 200,000 BTU/HR
c. Battery storage, if applicable, attached to a structure (e.g. inside a garage) and not visible from the public right of way

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

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

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

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

The Contractor agrees to complete the online US DOE training on NEPA and Historic Preservation at www.energy.gov/node/1816816. Proof of complete training must be submitted to the Department WAP Administrator.

Contractor Representative Signature — Chief Operating Officer (Contractor's Representative Title)

Community Action Program Belknap-Merrimack Counties, Inc. — 01/02/2024 (Contractor Name — Date)

State of New Hampshire

Department of State

CERTIFICATE

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

Business ID: 63021

Certificate Number: 0006194067

IN TESTIMONY WHEREOF,

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

David M. Scanlan

Secretary of State

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

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected officer of Community Action Program Belknap and Merrimack Counties, Inc.

2. The following is a true copy of a vote taken at a meeting of the Board of Directors, duly called and held on March 9, 2023, at which a quorum of the Directors were present and voting.

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

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

Dated: 01/02/2024 Signature of Elected Officer _____

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

Rev 3/8/2023
vm CAPBM COA 2023

Mailing Address P.O. Box 1016, Concord, NH 03302 Administrative Office 2 Industrial Park Dave, Concord, NH
Phone: 603 225-3295 | 1 800 856-5525 TTY/TDD 1 800 735-2964 Fax: 603 228-1898
Website: capbm.org

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 01/03/2024

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 Cross Insurance-Manchester 1100 Elm Street Manchester NH 03101	CONTACT NAME: Susan Sullivan PHONE (A/C, No, Ext): (603) 669-3218 FAX (A/C, 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 — NAIC # INSURER A: Selective Insurance Co. of SC — 19259 INSURER B: Granite State Health Care and Human Services Self- — INSURER C: Federal Ins Co — 20281 INSURER D: — INSURER E: — INSURER F: —

COVERAGES CERTIFICATE NUMBER: 23-24 All 24-25 WC REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☒ PRO-JECT ☒ LOC ☐ OTHER:			S 2509940	10/01/2023	10/01/2024	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 1,000,000 $ 20,000 $ 1,000,000 $ 3,000,000 $ 3,000,000 $
A	AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY			S 2509940	10/01/2023	10/01/2024	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☒ RETENTION $ 0			S 2509940	10-01-2023	10/01/2024	EACH OCCURRENCE AGGREGATE	$ 5,000,000 $ 5,000,000 $
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: N If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		HCHS20240000547 (3a.) NH	01/01/2024	01/01/2025	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 1,000,000 $ 1,000,000 $ 1,000,000
C	Directors & Officers Liability			82471794	04/01/2023	04/01/2024	Limit Deductible	$1,000,000 $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

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

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Leone McDonnell & Roberts

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

ASSETS

	2023	2022
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	128,956	138,793
Total current assets	8,050,237	7,073,763
PROPERTY		
Land, buildings and improvements	7,627,214	7,388,799
Equipment, furniture and vehicles	4,762,497	6,335,485
Construction in process	132,920	41,401
Total property	12,522,631	13,745,685
Less accumulated depreciation	6,165,156	7,528,363
Property, net	6,357,475	6,217,322
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	61,348	65,488
Total other assets	1,534,250	164,076
TOTAL ASSETS	$ 15,941,962	$ 13,455,151

LIABILITIES AND NET ASSETS

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	1,817,340	1,537,802
Total current liabilities	8,244,017	6,728,279
LONG TERM LIABILITIES		
Notes payable, less current portion shown above	668,146	900,489
Right of use liability, less current portion shown above	926,185	
Tenant security deposits	8,221	9,120
Total liabilities	9,846,549	7,637,888
NET ASSETS		
Without donor restrictions	5,530,452	5,179,734
With donor restrictions	564,961	637,529
Total net assets	6,095,413	5,817,263
TOTAL LIABILITIES AND NET ASSETS	$ 15,941,962	$ 13,455,151

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

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

	Without Donor Restrictions	With Donor Restrictions	Total
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	(36,538)	-	(36,538)
Total revenues and other support	60,245,394	3,122,293	63,367,687
NET ASSETS RELEASED FROM RESTRICTIONS	3,194,861	(3,194,861)	-
Total	63,440,255	(72,568)	63,367,687
EXPENSES			
Program	61,101,300	-	61,101,300
Management	1,988,237	-	1,988,237
Total expenses	63,089,537	-	63,089,537
CHANGE IN NET ASSETS	350,718	(72,568)	278,150
NET ASSETS, BEGINNING OF YEAR	5,179,734	637,529	5,817,263
NET ASSETS, END OF YEAR	$ 5,530,452	$ 564,961	$ 6,095,413

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

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

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND OTHER SUPPORT			
Grant awards	$ 36,482,087	$ -	$ 36,482,087
Rental Income	135,298	-	135,298
Other funds	2,526,432	2,650,984	5,177,416
Paycheck Protection Program Loan Forgiveness	1,615,427		1,615,427
In-kind	592,136	-	592,136
United Way	2,123	-	2,123
Interest Income	74	-	74
Realized gain on sale of equipment	7,200	-	7,200
Total revenues and other support	41,360,777	2,650,984	44,011,761
NET ASSETS RELEASED FROM RESTRICTIONS	3,062,287	(3,062,287)	-
Total	44,423,064	(411,303)	44,011,761
EXPENSES			
Program	40,084,851	-	40,084,851
Management	1,917,438	-	1,917,438
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	2,758,959	1,048,832	3,807,791
NET ASSETS, END OF YEAR	$ 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

	Program	Management	Total
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
Total functional expenses	$ 61,101,300	$ 1,988,237	$ 63,089,537

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

	Program	Management	Total
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	827,525	53,611	881,136
Depreciation	566,151	-	566,151
In-kind	592,136	-	592,136
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 STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022

	2023	2022
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	1,542,504	2,137,869
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	(764,039)	(1,144,698)
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	(463,515)	(484,421)
NET INCREASE IN CASH AND RESTRICTED CASH	314,950	508,750
CASH AND RESTRICTED CASH BALANCE, BEGINNING OF YEAR	1,473,953	965,203
CASH AND RESTRICTED CASH BALANCE, END OF YEAR	$ 1,788,903	$ 1,473,953
CASH AND RESTRICTED CASH:		
Cash	$ 1,711,575	$ 1,384,485
Cash escrow and reserve funds	77,328	89,468
	$ 1,788,903	$ 1,473,953
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for interest	$ 43,040	$ 56,028

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.

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.

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.

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

Expense	Method of allocation
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.

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:

	2023	2022
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	2,481	8,325
Total financial assets	7,945,771	6,857,367
Less amounts not available to be used within one year:		
Net assets with donor restrictions	564,961	637,529
Reserve funds	74,847	81,143
Amounts not available within one year	639,808	718,672
Financial assets available to meet general expenditures over the next twelve months	$ 7,305,963	$ 6,138,695

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.

6. OPERATING LEASES

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

Facilities occupied by the Organization for its community service programs are leased under various operating leases. The lease terms range from month to month to twenty years. For the year ended February 28, 2023 and 2022, the annual lease expense for the leased facilities was $586,539 and $544,299, respectively.

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

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

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.

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:

	2023	2022
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

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

	2023	2022
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.	341,922	343,081
Total long-term debt before unamortized deferred financing cost	911,392	1,220,557
Unamortized deferred financing costs	(5,320)	(5,803)
	906,072	1,214,754
Less amounts due within one year	(237,926)	(314,265)
Long term portion	$ 668,146	$ 900,489

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

Year Ending February 28	Amount
2024	$ 237,926
2025	106,239
2026	27,053
2027	18,294
2028	11,783
Thereafter	510,097
	$ 911,392

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:

	2023	2022
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	132,920	41,401
	12,522,631	13,745,685
Less accumulated depreciation	6,165,156	7,528,363
Property and equipment, net	$ 6,357,475	$ 6,217,322

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

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:

	2023	2022
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	458	809
Total net assets with donor restrictions	$ 564,961	$ 637,529

15. RELATED PARTY TRANSACTIONS

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

Related Party	Function
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

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.

Fair Value Measurements using Significant Observable Inputs (Level 1)

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

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	33,891
Total	$ 401,748

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 US DEPARTMENT OF HEALTH AND HUMAN SERVICES	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	IDENTIFYING NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUB-RECIPIENTS
HEAD START CLUSTER					
Head Start	93.600		01CH011053-03-01	$ 4,918,443	
CARES - Head Start	93.600		01HE000079	82,567	
ARPA - Head Start	93.600		01HE000267-01-01	247,079	
			CLUSTER TOTAL	5,248,119	
Low Income Home Energy Assistance Program	93.568	State of New Hampshire	05-93-93-930016-1997-0000	3,383,179	
ARPA-Low Income Home Energy Assistance Program	93.568	State of New Hampshire	05-93-93-930016-2021-0000	3,389,214	
Low Income Home Energy Assistance Program (DHHS)	93.568	State of New Hampshire	05-93-93-930016-3640-0000	477,256	
ARPA Low Income Home Energy Assistance Program (DHHS)	93.568	State of New Hampshire	05-93-93-930016-3460-0000	138,310	
			TOTAL	7,387,959	
Low Income Water Assistance Program	93.499	State of New Hampshire	05-93-93-942070-00	33,094	
Community Services Block Grant	93.569	State of New Hampshire	2021-NH-CSCD	399,680	
CV Community Services Block Grant	93.569	State of New Hampshire	2021-NH-CSCD	193,537	
			TOTAL	593,217	
Small Business Development Centers (SBDC)	59.037	State of New Hampshire	05-93-93-930016-9755	17,599	
Temporary Assistance for Needy Families (Family Planning	93.558	State of New Hampshire	2020-NH-TANF	349	
Temporary Assistance for Needy Families (Family Planning) PAR	93.558	State of New Hampshire	2021-NH-TANF	1,111	
			TOTAL	1,460	
AGING CLUSTER					
Title III, Part B-Senior Transportation	93.044	State of New Hampshire	17-AANH-13-55	101,805	
Title III, Part C-Home Delivered Meals (DHHS)	93.045	State of New Hampshire	21-NH-NHCMC-0	65,414	
Title III, Part C-Home Delivered Meals	93.045	State of New Hampshire	21-NH-NHCMC-0	714,887	
Title III, Part C-Congregate	93.045	State of New Hampshire	21-NH-NHCMC-0	143,718	
Title III, Part C-Grab and Go Meals	93.045	State of New Hampshire	21-NH-NHCMC-0	88,732	
NSIP	93.053	State of New Hampshire	10580-17	181,308	
			CLUSTER TOTAL	1,294,864	
CHILD CARE AND DEVELOPMENT FUND CLUSTER					
Child Care & Development Block Grant	93.575	State of New Hampshire	NONE PROVIDED	247,184	
ARPA-Child Care & Development Block Grant	93.575	State of New Hampshire		981,732	
Child Care Stabilization & Matching Funds at the CCDF	93.596	State of New Hampshire	NONE PROVIDED	17,788	
			CLUSTER TOTAL	246,184	
MEDICAID CLUSTER					
Medicaid Assistance Program	93.778	State of New Hampshire	90-MMPC-0000-01-00	104,589	
Medicaid Assistance Program - Interim	93.778	Community Community Services		14,206	
			CLUSTER TOTAL	118,845	
STATE Health Disparities & Assistance to Public Health or Healthcare Crisis	93.391	State of New Hampshire	NHPHDOT20001	348,369	
Family Planning - Services	93.217	State of New Hampshire	1 FPHPA240063	63,877	
Maternal, Infant, & Early Childhood Home Visiting Program	93.870	State of New Hampshire	1 FPMIC23000	143,711	
Substance Abuse Counselor Support, Title III, Part E Services Line	93.667	State of New Hampshire	2021-NHCAP-C-02	33,600	
Senior Programs for Aging, Title IV-Services Line	93.048	State of New Hampshire	90MP02-1-02	47,301	
State Health Insurance Assistance Program	93.324	State of New Hampshire	90SAIL0023-03-00	28,837	
Medicare Enrollment Assistance Program	93.071	State of New Hampshire	2001NHMIEA-01	4,211	
			HHS TOTAL	$ 15,799,131	
US DEPARTMENT OF AGRICULTURE					
Senior Supplemental Nutrition Program for Women, Infants & Children	10.557	State of New Hampshire	15-25-NH-7CSVF1661-1-SCHS	$ 724,881	
Senior Farmers Market	10.576	State of New Hampshire	19-NHDES-Y83-11	67,864	
CFAP 6 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	$ 148,142	

See Notes to Schedule of Expenditures of Federal Awards

FEDERAL GRANTOR PROGRAM TITLE	ASSISTANCE LISTING NUMBER(S)	PASS-THROUGH GRANTOR'S NAME		IDENTIFYING NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
FOOD DISTRIBUTION CLUSTER						
Commodity Supplemental Food Program	10.565	State of New Hampshire			$ [illegible]	$ [illegible]
Commodity Supplemental Food Program	10.565	State of New Hampshire			[illegible]	[illegible]
Emergency Food Assistance Program (Administrative)	10.568	State of New Hampshire			[illegible]	
Emergency Food Assistance Program	10.568	State of New Hampshire			[illegible]	
				CLUSTER TOTAL	[illegible]	[illegible]
				USDA TOTAL	$ [illegible]	$ [illegible]
CORPORATION FOR NATIONAL & COMMUNITY SERVICE						
FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER						
Senior Companion Program	94.016					
				NSCA#94001	$ [illegible]	
				CNCS TOTAL	$ [illegible]	
US DEPARTMENT OF TRANSPORTATION						
Formula Grants for Rural Areas-Capital Transit	20.509	State of New Hampshire-Department of Transportation		[illegible]	$ [illegible]	
TRANSIT SERVICES PROGRAMS CLUSTER						
Enhanced Mobility of Seniors & Ind. Individuals-CAT	20.513	State of New Hampshire-Department of Transportation		[illegible]	[illegible]	
Enhanced Mobility of Seniors & Ind. Individuals-Mid State Transportation	20.513	State of New Hampshire-Department of Transportation		[illegible]	[illegible]	
Enhanced Mobility of Seniors & Ind. Individuals-Volunteer Drivers	20.513	Merrimack County		[illegible]	[illegible]	
				CLUSTER TOTAL	[illegible]	
				DOT TOTAL	$ [illegible]	
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Emergency Solutions Grant	14.231	State of New Hampshire		[illegible]	$ [illegible]	
CV Emergency Solutions Grant	14.231	State of New Hampshire		[illegible]	[illegible]	
				TOTAL	[illegible]	
Supportive Housing	14.235	State of New Hampshire		[illegible]	[illegible]	
Continuum of Care Program	14.267	State of New Hampshire		[illegible]	[illegible]	
				HUD TOTAL	$ [illegible]	
US DEPARTMENT OF ENERGY						
Low Income Home Energy Assistance	81.042	State of New Hampshire		[illegible]	$ [illegible]	
Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire		[illegible]	[illegible]	
				DOE TOTAL	$ [illegible]	
US DEPARTMENT OF LABOR						
Senior Community Service Employment Program	17.235	State of New Hampshire		[illegible]	$ [illegible]	
				DOL TOTAL	$ [illegible]	
U.S. DEPARTMENT OF THE TREASURY						
Coronavirus State and Local Fiscal Recovery Funds	21.027	Non-Housing		[illegible]	$ [illegible]	
Emergency Rental Assistance Program	21.023	Merrimack County		[illegible]	[illegible]	
Emergency Rental Assistance Program	21.023	Non-Housing	ERAP 1	ERA0010 and ERA0035	[illegible]	
Emergency Rental Assistance Program	21.023	Non-Housing	ERAP 2	ERA0010 and ERA0035	[illegible]	
Emergency Rental Assistance Program	21.023	Non-Housing		ERA0010	[illegible]	
Emergency Rental Assistance Program	21.023	Non-Housing	HSS		[illegible]	
Emergency Rental Assistance Program	21.023	Non-Housing		Housing Stability	[illegible]	
					[illegible]	
				US TREASURY TOTAL	$ [illegible]	
				TOTAL	$ [illegible]	$ [illegible]
NON-FEDERAL						
NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION						
Electrician Assistance Program					$ [illegible]	$ [illegible]

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

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

Leone McDonnell & Roberts

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 McDonnell & 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

Effective 10/2023

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

BOARD OF DIRECTORS

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

Current fiscal year (3/1/23 – 2/29/24) board meetings – 3/9/23, 5/25/23, 9/14/23, 11/9/23, 1/11/24

Community Action Program Belknap-Merrimack Counties, Inc.

SERC Grant

Key Personnel

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

Christine Bouchard
Weatherization Support Coordinator
$44,908.50

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

Dylan Brattain
Weatherization Energy Auditor
$53,605.50

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

Christopher Vought
Director of Weatherization & Energy Conservation
$90,025.78

Brandon Boewe

SUMMARY

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

EXPERIENCE

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

Concord, NH — June 2016 - Present

Accomplishments

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

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

Concord, NH — April 2016 - June 2016

Accomplishments

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

Coos County Energy Auditor, Tri-County Community Action Program

Tamworth-Berlin, NH — July 2015 - April 2016

Accomplishments

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

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

Weatherization Installer/Energy Auditor, Green & Wired Building Solutions
Loudon, NH — November 2014 - June 2015

Accomplishments

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

Residential Energy Specialist Intern, GDS Associates Inc.
Manchester, NH — April 2014 - November 2014

Accomplishments

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

Intern, New Hampshire Ball Bearing, Astro Division
Laconia, NH — December 2013 - April 2014

Accomplishments

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

EDUCATION

Lakes Region Community College
Energy Services and Technology -- 2011 - 2015

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

SKILLS

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

REFERENCES

References are available upon request

Christine Bouchard

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

Authorized to work in the US for any employer

Work Experience

Program Manager - Senior Community Service Employment Program

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

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

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

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

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

Office support P/T seasonal

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

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

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

RURAL MAIL CARRIER
UNITED STATES POSTAL SERVICE
April 2008 to February 2020

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

Education

B.S. in BUSINESS ADMINISTRATION
SOUTHERN NEW HAMPSHIRE UNIVERSITY
September 2021

A.S. in SMALL BUSINESS MANAGEMENT AND ENTREPRENEURSHIP
HESSER COLLEGE
May 2006

Skills

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

Certifications and Licenses

OSHA 10

Driver's License

Assessments

Social Media — Proficient
October 2019

Creating content, communicating online, and building a brand's reputation.
Full results: Proficient

Customer Focus & Orientation — Highly Proficient
February 2020

Responding to customer situations with sensitivity
Full results: Highly Proficient

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

Kenneth Boyer

PROFESSIONAL SUMMARY

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

EXPERIENCE

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

JANUARY 2018 - AUGUST 2019

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

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

FEBRUARY 2012 - JANUARY 2018

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

Checkmate Pizza, Manchester/Londonderry, NH · *Driver/Cook*

NOVEMBER 2007 - AUGUST 2018

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

EDUCATION

Manchester Community College, Manchester, NH · *Associates in Applied Science in Building Construction Technology*
SEPTEMBER 2006 - JUNE 2008

Skills

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

Dylan Brattain

Details

[redacted]

Skills

[redacted]

Profile

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

Employment History

Masters at Arms , United States Navy, Silverdale

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

Receiving Manager, Sprouts, Grand Junction

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

Education

High School Diploma, Delta High School , Delta

KYLE LAVALLEY

EXPERIENCE

FEBRUARY 2013 – PRESENT

ENVIRONMENTAL SERVICES TECHNICIAN II, ELLIOT HOSPITAL

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

FEBRUARY 2009 – APRIL 2013

WAIT STAFF, BLAKE'S RESTAURANT & CREAMERY

- stocking supplies
- waiting and bussing tables

JUNE 2007 – FEBRUARY 2009

DELI MANAGER, TWIN MOUNTAIN COUNTRY STORE

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

JUNE 2005 – JUNE 2006

LABORER, WHITNEY'S LLC HOME IMPROVEMENT

- SIDING HOUSES
- FRAMING

EDUCATION

JUNE 2005

HIGH SCHOOL DIPLOMA, OMBUDSMAN EDUCATION, LANCASTER, NH

SKILLS

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

CHRISTOPHER A. VOUGHT II

SUMMARY OF SKILLS

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

CAREER EXPERIENCE

Director of Housing Rehabilitation and Energy Conservation **02/2019-Current**
Community Action Program
Belknap-Merrimack Counties Inc.

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

Certified Building Analyst/Energy Auditor **11/2017-02/2019**
Southern New Hampshire Services Inc.

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

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

State of New Hampshire Licensed Home Inspector **10/2016-Current**
Owner/General Manager at Time's A Wasting Home Inspection Services

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

Home, Facilities & Property Maintenance/Repair Services **06/2015-06/2017**
Owner/General Manager at Time's A Wasting Handyman Services

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

Independent Carpet Contractor/Installer **03/2008-02/2017**
Sub-Contracted with Lowe's Home Improvement Stores C/O Paul S. Trajlinek III, Installs By Paul LLC. (Certified Carpet Installer)

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

City Operations Manager 09/1997–02/2008

Vanguard Car Rental USA INC (Alamo Rent A Car & National Car Rental)

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

EDUCATION & CERTIFICATIONS

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