



CHRISTOPHER T. SUNUNU
GOVERNOR

STATE OF NEW HAMPSHIRE

OFFICE OF STRATEGIC INITIATIVES

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DIVISION OF PLANNING
DIVISION OF ENERGY
www.nh.gov/osi

June 1, 2020

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

REQUESTED ACTION

1) Authorize the Office of Strategic Initiatives (OSI) to enter into a **SOLE SOURCE** contract with Community Action Program Belknap-Merrimack Counties, Inc. (VC #177203), Concord, NH, in the amount of \$278,284.00 for the federal Weatherization Assistance Program (WAP) effective July 1, 2020, upon approval of Governor and Executive Council, through June 30, 2021. 100% Federal Funds.

Funds to support this request are anticipated to be available in the following account in FY 2021 upon availability and continued appropriation of funds in the future operating budget.

| | |
|---|----------------|
| <u>Office of Strategic Initiatives, Low Income Weatherization</u> | <u>FY 2021</u> |
| 01-02-02-024010-77060000-074-500587 | |
| Grant for Pub. Assist & Relief | \$278,284.00 |

2) Further request authorization to advance to the vendor \$ 44,386.00 of the above-referenced contract amount.

EXPLANATION

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

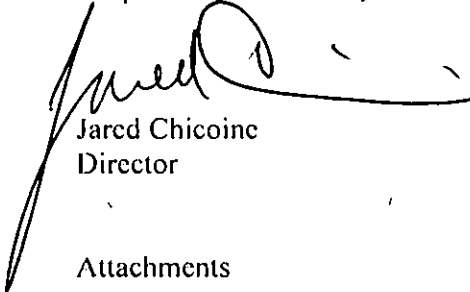
OSI is responsible for administering New Hampshire's statewide Weatherization Assistance Program, funded by a grant from USDOE. The objective of the program is to weatherize homes to reduce energy consumption and energy costs in eligible low income households. Priority is given to households that include people who are elderly, disabled, or children, and households with high energy usage. OSI contracts with New Hampshire's Community Action Agencies to provide weatherization services at the local level. OSI estimates that the USDOE's WAP grant award to New Hampshire will contribute to the weatherization of approximately two hundred and two (202) homes in the State.

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

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
June 1, 2020
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In the event Federal Funds are no longer available, General Funds will not be requested to support this contract.

Respectfully submitted,



Jared Chicoine
Director

Attachments


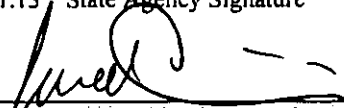
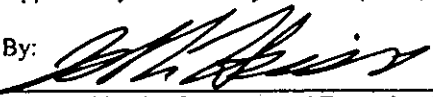
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.


AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION:

| | | | |
|--|---|---|--------------------------------------|
| 1.1 State Agency Name Office of Strategic Initiatives | | 1.2 State Agency Address 107 Pleasant Street, Johnson Hall Concord, New Hampshire 03301 | |
| 1.3 Contractor Name Community Action Program Belknap-Merrimack Counties, Inc. | | 1.4 Contractor Address 2 Industrial Park Dr., PO Box 1016, Concord, NH 03302-1016 | |
| 1.5 Contractor Phone Number (603) 225-3295 | 1.6 Account Number 01-02-02-024010-77060000-500587 | 1.7 Completion Date June 30, 2021 | 1.8 Price Limitation \$278,284.00 |
| 1.9 Contracting Officer for State Agency Kirk Stone, Weatherization Program Manager | | 1.10 State Agency Telephone Number (603) 271-2155 | |
| 1.11 Contractor Signature  Date: 5/20/2020 | | 1.12 Name and Title of Contractor Signatory Michael Tabory, Deputy Director | |
| 1.13 State Agency Signature  Date: 5/21/20 | | 1.14 Name and Title of State Agency Signatory Jared Chicoine, Director | |
| 1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____ | | | |
| 1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/27/2020 | | | |
| 1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____ | | | |

Contractor Initials 
Date 5/20/20

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

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

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

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.
5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.
5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.
5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.
5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

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



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

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

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

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

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

Contractor Initials: 
Date: 

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

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

9. TERMINATION.

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

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

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

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

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

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

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

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

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

EXHIBIT A

SPECIAL PROVISIONS

1. 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. OSI reserves the right to use any legal remedy at its disposal including, but not limited to, disallowance of costs, withholding of funds, suspension of agency personnel, disbarment of agency personnel, disbarment of agencies and/or subcontractors from present or future contracts, and such other legal remedies as determined to be appropriate by the New Hampshire Department of Justice in the enforcement of rules and regulations pertaining to the Weatherization Assistance Program.

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

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

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

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

4. In paragraph 10 of the general provisions, the following sentence shall be deleted: "The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in EXHIBIT A."

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

6. Program and financial records pertaining to this contract shall be retained by the Contractor for 3 (three) years from the date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as stated in 2 CFR 200.333 – Retention Requirements for Records.

7. Kirk Stone, Weatherization Program Manager of OSI, has been designated with the responsibility for overseeing this contract.

Exhibits A, B, C
Initials
Date 8/22/20
Page 1 of 5

8. The following paragraphs shall be added to the general provisions:

- "25. 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."
- "26. 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.
- "27. 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 OSI."
- "28. 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)"
- "29. CLOSE OUT OF CONTRACT. All final required reports and reimbursement requests shall be submitted to the State within sixty (60) days of the completion date (Agreement Block 1.7)."


Exhibits A, B, C, D
Initials 
Date 5/20/20
Page 2 of 5

EXHIBIT B

SCOPE OF SERVICES

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

Periodically OSI may issue Subgrantee Guidance (SG) and Subgrantee Notices (SN) or other 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 Subgrantee agrees to abide by changes in the NH Weatherization Assistance Program designed to improve program delivery 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 2020 (PY20), will commence on July 1, 2020, and will have a completion date of June 30, 2021, subject to the approval of Governor and Executive Council.
3. Plans for expenditure of funds for Training and Technical Assistance, Program Implementation, and Leveraging Activities must be defined in the Contractor's Management Plan (CMP) and approved by OSI. Requests to deviate from the plan must be made in writing in advance, and approved by OSI as prescribed in the NH Policies and Procedures Manual.
4. In PY20, Contractor agrees to complete Weatherization Services on thirty-two (32) dwelling units according to the standards outlined in the most recent NH Weatherization Policies and Procedures Manual and Field Guide.
 - (a) Weatherization Services are intended to increase the energy efficiency of the home, and to improve the home's comfort and safety. A certified energy auditor first performs a NHWAP energy audit on the home using scientific test equipment. Specific energy conservation measures and heating source repairs are then implemented in order of priority and cost effectiveness. This integrated activity is carried out in accordance with provisions and procedures outlined in the most recent NH Policies and Procedures Manual and Field Guide.
 - (b) The minimum number of dwelling units and the amount of funds to be expended shall conform to the provisions of this contract and shall be incorporated into the CMP. Deviations of more than 20% from expected dwelling unit goals in any given quarter may result in a reduction of the contract amounts and a reallocation of funds to other contractors.

Exhibits A, B & C
Initials: *WJ*
Date: *5/20/20*
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5. In accordance with the US DOE's "Quality Work Plan" (QWP) and the provisions of Weatherization Program Notice (WPN) 15-4 (http://www.waptac.org/data/files/Website_docs/Government/Guidance/2014/WPN-15-4.pdf), 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.

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 (see link in paragraph 5, above), as well as in the New Hampshire Weatherization Assistance Program's Field Guide, as most recently amended, which governs WAP work in New Hampshire. Contractor must ensure, and be able to document for OSI, that all staff and contractors who will perform Weatherization work 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.


Exhibits A, B & C
Initials 
Date 3/20/20
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EXHIBIT C

PAYMENT TERMS

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

| | |
|---------------|---|
| \$ 278,284.00 | (which hereinafter is referred to as the "Contracted Amount"), of which |
| \$ 27,974.00 | may be expended for Administration, |
| \$ 19,539.00 | may be expended for Training & Technical Assistance, |
| \$ 8,842.00 | may be expended for Health & Safety measures, |
| \$ 221,929.00 | (the balance), to be spent on weatherization activities (Program Activity) and. |
| \$ 44,386.00 | will be issued as a cash advance, |

Drawdowns from the total contracted amount will be paid to the Contractor only after written documentation of cash need is submitted to OSI. 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 OSI for each month of the contract period. Payment requests from Contractor shall be received at OSI 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 OSI if production unit completions do not meet expected production goals.

OSI 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 State, including the continuance of any payments, are contingent upon the availability and continued appropriation of funds for the services to be provided.

Exhibits A, B & C
Initials *[Signature]*
Date 5/20/20
Page 5 of 5

Award #DE-BE0007935, CFDA #81.042

NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

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 US DEPARTMENT OF ENERGY US DEPARTMENT OF HOMELAND SECURITY

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

Director, New Hampshire Office of Strategic Initiatives,
107 Pleasant Street, Johnson Hall, Concord, NH 03301

- (A) The grantee certifies that it will or will continue to provide a drug-free workplace by:
- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - (b) Establishing an ongoing drug-free awareness program to inform employees about—
 - (1) The dangers of drug abuse in the workplace;
 - (2) The grantee's policy of maintaining a drug-free workplace;
 - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
 - (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—
 - (1) Abide by the terms of the statement; and
 - (2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

Exhibits D thru H

Page 1 of 7

Initials  Date 5/29/20

Award # DE-EE0007935, CFDA #81.042

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

**US DEPARTMENT OF HEALTH AND HUMAN SERVICES
US DEPARTMENT OF ENERGY
US DEPARTMENT OF HOMELAND SECURITY**

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

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

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

2 Industrial Park Dr., PO Box 1016
Concord, NH 03302-1016

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

Community Action Program Belknap-Merrimack Counties, Inc.

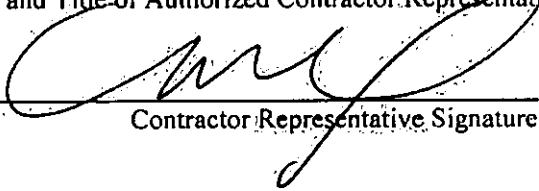
July 01, 2020 – June 30, 2021

Contractor Name

Period Covered by this Certification

Michael Tabory, Deputy Director

Name and Title of Authorized Contractor Representative



Contractor Representative Signature

5/20/2020

Date

Exhibits D thru H

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Initials: *MT* Date: *5/20/20*

Award # DE-EE0007935, CFDA #81.042

NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

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
US DEPARTMENT OF ENERGY
US DEPARTMENT OF HOMELAND SECURITY

Programs (indicate applicable program covered):

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

Contract Period: July 1, 2020 - June 30, 2021

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

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

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

[Handwritten Signature]

Contractor Representative Signature

Michael Tabory, Deputy Director

Contractor's Representative Title

Community Action Program Belknap-Merrimack Counties, Inc.

Contractor Name

5/20/2020

Date

Exhibits D thru H

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Initials

[Handwritten Initials]

Date

5/20/20

Award # DE-EE0007935, CFDA #81.042

NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

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 Office of Strategic Initiatives (OSI) 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 OSI 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, OSI may terminate this transaction for cause or default.
- (4) The prospective primary participant shall provide immediate written notice to the OSI 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 OSI.
- (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 OSI, 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, OSI may terminate this transaction for cause or default.

Exhibits D thru H

Page 4 of 7
Initials *AD* Date *5/20/20*

Award # DE-EE0007935, CFDA #81.042

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

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

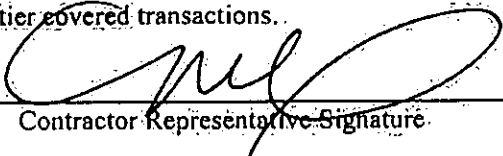
- (1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 -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

| | |
|---|-----------------------------------|
|  | Michael Tabory, Deputy Director |
| Contractor Representative Signature | Contractor's Representative Title |
| Community Action Program Belknap-Merrimack Counties, Inc. | 5/20/2020 |
| Contractor Name | Date |

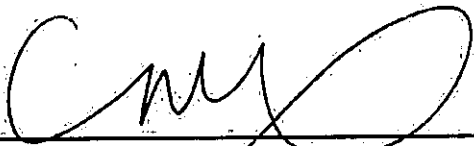
NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

STANDARD EXHIBIT G

CERTIFICATION REGARDING THE
AMERICANS WITH DISABILITIES ACT COMPLIANCE

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

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



Contractor Representative Signature

Michael Tabory, Deputy Director

Contractor's Representative Title

Community Action Program Belknap-Merrimack Counties, Inc.

Contractor Name

5/20/2020

Date

Exhibits D thru H

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Initials



Date

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Award # DE-EE0007935, CFDA #81.042

NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

STANDARD EXHIBIT H

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

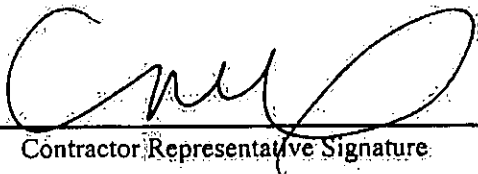
Public Law 103227, Part C Environmental Tobacco Smoke, also known as the Pro Children Act of 1994, requires that smoking not be permitted in any portion of any indoor facility routinely owned or leased or contracted for by an entity and used routinely or regularly for provision of health, day care, education, 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 subawards which contain provisions for the children's services and that all subgrantees shall certify accordingly.



Contractor Representative Signature

Michael Tabory, Deputy Director
Contractor's Representative Title

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

5/20/2020
Date

NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

STANDARD EXHIBIT I

U.S. DEPARTMENT OF ENERGY

ASSURANCE OF COMPLIANCE NONDISCRIMINATION IN FEDERALLY ASSISTED PROGRAMS

OMB Burden Disclosure Statement

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

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

Applicability and Period of Obligation

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

Employment Practices

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

Subrecipient Assurance

The Applicant shall require any individual, organization, or other entity with whom it subcontracts, subgrants, or subleases for the purpose of providing any service, financial aid, equipment, property, or structure to comply with laws and regulations cited above. To this end, the subrecipient shall be required to sign a written assurance form; however, the obligation of both recipient and subrecipient to ensure compliance is not relieved by the collection or submission of written assurance forms.

Data Collection and Access to Records

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

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

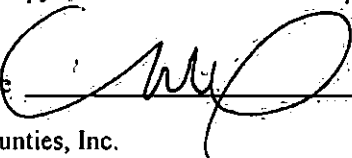
This assurance is given in consideration of and for the purpose of obtaining any and all Federal grants, loans, contracts (excluding procurement contracts), property, discounts or other Federal assistance extended after the date hereof, to the Applicants by the Department of Energy, including installment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

Applicant Certification

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

Michael Tabory, Deputy Director

Signature



Date 5/20/2020

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

NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

STANDARD EXHIBIT J

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

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

In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), the New Hampshire Office of Strategic Initiatives 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) Principle place of performance
- 9) Unique identifier of the entity (DUNS #)
- 10) Total compensation and names of the top five executives if:
 - a. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - b. Compensation information is not already available through reporting to the SEC.

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

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

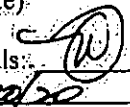
The below named Contractor agrees to provide needed information as outlined above to the New Hampshire Office of Strategic Initiatives and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.


(Contractor Representative Signature)

Michael Tabory, Deputy Director
(Authorized Contractor Representative Name & Title)

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

5/20/2020
(Date)

Contractor initials: 
Date: 5/20/20
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Award #DE-EE0007935,
CFDA 81.042

NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

STANDARD EXHIBIT J

FORM A

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

1. The DUNS number for your entity is: 07-399-7504

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

NO

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

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: _____

Contractor initials: UD

Date: 5/20/20

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Award #DE-EE0007935,

CFDA 81.042

State of New Hampshire

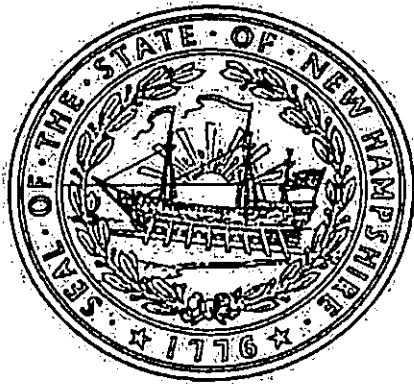
Department of State

CERTIFICATE

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

Business ID: 63021

Certificate Number: 0004877148



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 1st day of April A.D. 2020.

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

William M. Gardner
Secretary of State

Community Action Program Belknap-Merrimack Counties, Inc.

CERTIFICATE OF VOTE

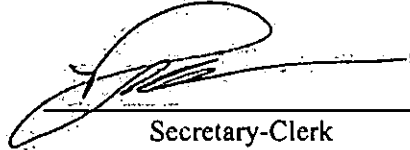
I, Robert Krieger, Secretary-Clerk of Community Action Program Belknap-Merrimack Counties, Inc. (hereinafter the "Corporation"), a New Hampshire corporation, hereby certify that: (1) I am the duly elected and acting Secretary-Clerk of the Corporation; (2) I maintain and have custody and am familiar with the minute books of the Corporation; (3) I am duly authorized to issue certificates with respect to the contents of such books; (4) that the Board of Directors of the Corporation have authorized, on 03/12/2020, such authority to be in force and effect until 6/30/2021
(contract termination date)
(see attached)

The person(s) holding the below listed position(s) are authorized to execute and deliver on behalf of the Corporation any contract or other instrument for the sale of products and services:

- Jeanne Agri, Executive Director
- Michael Tabory, Deputy Director
- Steven E. Gregoire, Budget Analyst
- Dennis Martino, President, Board of Directors

(5) The meeting of the Board of Directors was held in accordance with New Hampshire, (state of incorporation) law and the by-laws of the Corporation; and (6) said authorization has not been modified, amended or rescinded and continues in full force and effect as of the date hereof. Excerpt of dated minutes or copy of article or section of authorizing by-law must be attached.

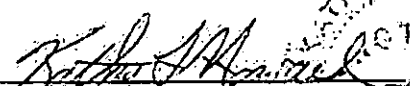
IN WITNESS WHEREOF, I have hereunto set my hand as the Clerk/Secretary of the corporation this 20th day of May, 2020.

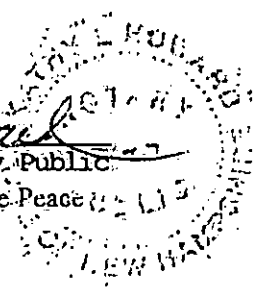

Secretary-Clerk

STATE OF NEW HAMPSHIRE
COUNTY OF MERRIMACK

On this 20th day of May, 2020, before me, Kathy L. Howard the undersigned Officer, personally appeared Robert Krieger who acknowledged himself to be the Secretary-Clerk of Community Action Program Belknap-Merrimack Counties, Inc., a corporation and that she/he as such Secretary-Clerk being authorized to do so, executed the foregoing instrument for the purposes therein contained.

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


Kathy L. Howard, Notary Public
Notary Public/Justice of the Peace



Commission Expiration Date: **KATHY L. HOWARD Notary Public, NH**
My Commission Expires October 17, 2023

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

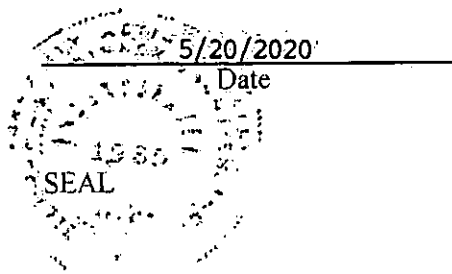
CORPORATE RESOLUTION

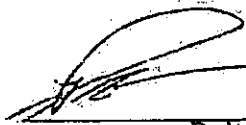
The Board of Directors of Community Action Program Belknap-Merrimack Counties, Inc. authorizes the Executive Director, Deputy Director, Budget Analyst, Chief Accountant, President, Vice-President(s) or Treasurer of the Agency to sign contracts and reports with the State of New Hampshire, Departments of the Federal Government, which include all federal #269 and #272 Forms, and public or private nonprofit agencies *including, but not limited to, the following:*

- Department of Administrative Services for food distribution programs
- Department of Education for Nutrition programs
- Department of Health and Human Services
 - Bureau of Elderly and Adult Services for elderly programs
 - Bureau of Homeless and Housing Services for homeless/housing programs
 - Division of Children, Youth, and Families for child care programs
 - Division of Family Assistance for Community Services Block Grant
 - Division of Public Health Services for public health programs
- Department of Justice for child advocacy/therapy programs
- Department of Transportation-Public Transportation Bureau for transportation programs
- Public Utilities Commission for utility assistance programs
- Workforce Opportunity Council for employment and job training programs
- Department of Natural and Cultural Resources
- New Hampshire Office of Strategic Initiatives (OSI) for Low Income Energy Assistance, Weatherization, SEAS and Block Grant programs
- New Hampshire Community Development Finance Authority
- New Hampshire Housing Finance Authority
- New Hampshire Secretary of State
- U.S. Department of Health and Human Services
- U.S. Department of Housing and Urban Development
- U.S. Department of the Treasury - Internal Revenue Service
- and other departments and divisions as required

This Resolution authorizes the signing of all supplementary and subsidiary documents necessary to executing the authorized contracts as well as any modifications or amendments relative to said contracts or agreements.

This Resolution was approved by the Board of Directors of Community Action Program Belknap-Merrimack Counties, Inc. on March 12, 2020, and has not been amended or revoked and remains in effect as of the date listed below.





Robert Krieger
Secretary/Clerk



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
04/09/2020

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 FIAI/Cross Insurance 1100 Elm Street Manchester NH 03101 | CONTACT NAME: Karen Shaughnessy PHONE (A/C, No, Ext): (603) 669-3218 FAX (A/C, No): (803) 645-4331 E-MAIL ADDRESS: kshaughnessy@crossagency.com | | | | | | | | | | | | | |
|---|--|-------------------------------|--------|--------------------------------|--|---|--|---------------------------|-------|------------|--|------------|--|------------|
| | <table border="1"> <thead> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A: Philadelphia Ins Co</td> <td></td> </tr> <tr> <td>INSURER B: Granite State Health Care and Human Services Self-</td> <td></td> </tr> <tr> <td>INSURER C: Federal Ins Co</td> <td>20281</td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </tbody> </table> | INSURER(S) AFFORDING COVERAGE | NAIC # | INSURER A: Philadelphia Ins Co | | INSURER B: Granite State Health Care and Human Services Self- | | INSURER C: Federal Ins Co | 20281 | INSURER D: | | INSURER E: | | INSURER F: |
| INSURER(S) AFFORDING COVERAGE | NAIC # | | | | | | | | | | | | | |
| INSURER A: Philadelphia Ins Co | | | | | | | | | | | | | | |
| 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 Programs Belknap-Merrimack Counties Inc. P. O. Box 1016 Concord NH 03302 | | | | | | | | | | | | | | |

COVERAGES CERTIFICATE NUMBER: 19-20 All Lines REVISION NUMBER:

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

| INSR LTR | TYPE OF INSURANCE | ADDL SUBR INSD WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS |
|----------|---|--------------------|---------------------------|-------------------------|-------------------------|--|
| A | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJ. <input type="checkbox"/> LOC <input type="checkbox"/> OTHER: | | PHPK2041343 | 10/01/2019 | 10/01/2020 | EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 |
| A | AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY | | PHPK2041342 | 10/01/2019 | 10/01/2020 | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Uninsured motorist \$ 1,000,000 |
| A | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION: \$ 10,000 | | PHUB694692 | 10/01/2019 | 10/01/2020 | EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below | Y/N N | HCHS202000000185 (3a.) NH | 02/01/2020 | 02/01/2021 | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000 |
| C | Directors & Officers Liability | | 82471794 | 04/01/2020 | 04/01/2021 | Limit \$1,000,000 Deductible \$5,000 |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
[Job #: Job Type: Strategic Initiatives (OSI)]
Confirmation of Coverage.

| | |
|--|--|
| CERTIFICATE HOLDER Office of Strategic Initiatives (OSI) 107 Pleasant Street Johnson Hall, 3rd Floor Concord NH 03301 | CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE  |
|--|--|

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Financial Statements

COMMUNITY ACTION PROGRAM
BELKNAP - MERRIMACK COUNTIES, INC.

FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2019 AND 2018
AND
INDEPENDENT AUDITORS' REPORTS

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

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FINANCIAL STATEMENTS

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

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statements of financial position as of February 28, 2019 and 2018, and the related statements of activities, functional expenses and cash flows, and notes to the financial statements for the years then ended.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action Program Belknap-Merrimack Counties, Inc. as of February 28, 2019 and 2018, and the changes in their net assets and their cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the 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 January 16, 2020, on our consideration of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and compliance.

Leone McDonnell & Roberts
Professional Association

Concord, New Hampshire
January 16, 2020

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

STATEMENTS OF FINANCIAL POSITION
FEBRUARY 28, 2019 AND 2018

| | <u>2019</u> | <u>2018</u> |
|---|---------------------|---------------------|
| ASSETS | | |
| CURRENT ASSETS | | |
| Cash | \$ 1,411,762 | \$ 1,751,685 |
| Accounts receivable | 2,321,041 | 2,993,405 |
| Inventory | 22,800 | 26,567 |
| Prepaid expenses | 52,632 | 88,287 |
| Investments | <u>102,522</u> | <u>98,753</u> |
| Total current assets | <u>3,910,757</u> | <u>4,958,697</u> |
| PROPERTY | | |
| Land, buildings and improvements | 4,749,673 | 4,634,220 |
| Equipment, furniture and vehicles | <u>5,979,320</u> | <u>6,227,722</u> |
| Total property | <u>10,728,993</u> | <u>10,861,942</u> |
| Less accumulated depreciation | <u>6,330,580</u> | <u>6,936,808</u> |
| Property, net | <u>4,398,413</u> | <u>3,925,134</u> |
| OTHER ASSETS | | |
| Due from related party | <u>139,441</u> | <u>139,441</u> |
| Total other assets | <u>139,441</u> | <u>139,441</u> |
| TOTAL ASSETS | <u>\$ 8,448,611</u> | <u>\$ 9,023,272</u> |
| LIABILITIES AND NET ASSETS | | |
| CURRENT LIABILITIES | | |
| Current portion of notes payable | \$ 183,269 | \$ 172,745 |
| Accounts payable | 1,069,165 | 1,443,697 |
| Accrued expenses | 1,066,748 | 1,056,676 |
| Refundable advances | <u>998,332</u> | <u>1,187,333</u> |
| Total current liabilities | 3,317,514 | 3,860,451 |
| LONG TERM LIABILITIES | | |
| Notes payable, less current portion shown above | <u>781,385</u> | <u>962,781</u> |
| Total liabilities | <u>4,098,899</u> | <u>4,823,232</u> |
| NET ASSETS | | |
| Without Donor Restrictions | 3,842,297 | 3,497,187 |
| With Donor Restrictions | <u>507,415</u> | <u>702,853</u> |
| Total net assets | <u>4,349,712</u> | <u>4,200,040</u> |
| TOTAL LIABILITIES AND NET ASSETS | <u>\$ 8,448,611</u> | <u>\$ 9,023,272</u> |

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 28, 2019

| | <u>Without Donor Restrictions</u> | <u>With Donor Restrictions</u> | <u>2019 Total</u> |
|--|---------------------------------------|------------------------------------|-----------------------|
| REVENUES AND OTHER SUPPORT | | | |
| Grant awards | \$ 19,205,554 | \$ - | \$ 19,205,554 |
| Other funds | 4,706,408 | 169,246 | 4,875,654 |
| In-kind | 829,464 | - | 829,464 |
| United Way | 18,227 | - | 18,227 |
| | <hr/> | <hr/> | <hr/> |
| Total revenues and other support | 24,759,653 | 169,246 | 24,928,899 |
| NET ASSETS RELEASED FROM RESTRICTIONS | <u>364,684</u> | <u>(364,684)</u> | <u>-</u> |
| Total | <u>25,124,337</u> | <u>(195,438)</u> | <u>24,928,899</u> |
| EXPENSES | | | |
| Salaries and wages | 8,905,642 | - | 8,905,642 |
| Payroll taxes and benefits | 2,428,774 | - | 2,428,774 |
| Travel | 324,491 | - | 324,491 |
| Occupancy | 1,310,477 | - | 1,310,477 |
| Program services | 8,941,429 | - | 8,941,429 |
| Other costs | 1,707,999 | - | 1,707,999 |
| Depreciation | 330,491 | - | 330,491 |
| In-kind | 829,924 | - | 829,924 |
| | <hr/> | <hr/> | <hr/> |
| Total expenses | 24,779,227 | - | 24,779,227 |
| CHANGE IN NET ASSETS | 345,110 | (195,438) | 149,672 |
| NET ASSETS, BEGINNING OF YEAR | <u>3,497,187</u> | <u>702,853</u> | <u>4,200,040</u> |
| NET ASSETS, END OF YEAR | <u>\$ 3,842,297</u> | <u>\$ 507,415</u> | <u>\$ 4,349,712</u> |

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 28, 2018

| | <u>Without Donor Restrictions</u> | <u>With Donor Restrictions</u> | <u>2018 Total</u> |
|--|---------------------------------------|------------------------------------|-----------------------|
| REVENUES AND OTHER SUPPORT | | | |
| Grant awards | \$ 17,935,847 | \$ - | \$ 17,935,847 |
| Other funds | 1,538,501 | 2,870,131 | 4,408,632 |
| In-kind | 1,147,978 | - | 1,147,978 |
| United Way | 30,517 | - | 30,517 |
| Total revenues and other support | 20,652,843 | 2,870,131 | 23,522,974 |
| NET ASSETS RELEASED FROM RESTRICTIONS | <u>2,811,389</u> | <u>(2,811,389)</u> | <u>-</u> |
| Total | <u>23,464,232</u> | <u>58,742</u> | <u>23,522,974</u> |
| EXPENSES | | | |
| Salaries and wages | 8,295,198 | - | 8,295,198 |
| Payroll taxes and benefits | 2,054,965 | - | 2,054,965 |
| Travel | 281,239 | - | 281,239 |
| Occupancy | 1,222,773 | - | 1,222,773 |
| Program services | 7,979,371 | - | 7,979,371 |
| Other costs | 1,636,269 | - | 1,636,269 |
| Depreciation | 236,706 | - | 236,706 |
| In-kind | 1,147,978 | - | 1,147,978 |
| Total expenses | <u>22,854,499</u> | <u>-</u> | <u>22,854,499</u> |
| CHANGE IN NET ASSETS | 609,733 | 58,742 | 668,475 |
| NET ASSETS, BEGINNING OF YEAR | <u>2,887,454</u> | <u>644,111</u> | <u>3,531,565</u> |
| NET ASSETS, END OF YEAR | <u>\$ 3,497,187</u> | <u>\$ 702,853</u> | <u>\$ 4,200,040</u> |

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED FEBRUARY 28, 2019 AND 2018

| | <u>2019</u> | <u>2018</u> |
|---|---------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Change in net assets | \$ 149,672 | \$ 668,475 |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | | |
| Depreciation | 330,491 | 236,706 |
| Decrease (increase) in current assets: | | |
| Accounts receivable | 672,364 | (831,433) |
| Inventory | 3,767 | (5,037) |
| Prepaid expenses | 35,655 | 6,028 |
| Decrease (increase) in current liabilities: | | |
| Accounts payable | (374,532) | 595,990 |
| Accrued expenses | 10,072 | 37,250 |
| Refundable advances | (189,001) | 28,002 |
| | <u>638,488</u> | <u>735,981</u> |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | | |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Additions to property | (803,770) | (523,729) |
| Investment in partnership | (3,769) | (13,528) |
| | <u>(807,539)</u> | <u>(537,257)</u> |
| NET CASH USED IN INVESTING ACTIVITIES | | |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Repayment of long term debt | (170,872) | (179,383) |
| | <u>(170,872)</u> | <u>(179,383)</u> |
| NET CASH USED IN FINANCING ACTIVITIES | | |
| NET (DECREASE) INCREASE IN CASH | (339,923) | 19,341 |
| CASH BALANCE, BEGINNING OF YEAR | <u>1,751,685</u> | <u>1,732,344</u> |
| CASH BALANCE, END OF YEAR | <u>\$ 1,411,762</u> | <u>\$ 1,751,685</u> |
| SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION: | | |
| Cash paid during the year for interest | <u>\$ 63,133</u> | <u>\$ 73,582</u> |

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 28, 2019

| | <u>Program</u> | <u>Management</u> | <u>Total</u> |
|---------------------------------------|----------------------|-------------------|----------------------|
| Salaries and wages | \$ 8,682,073 | \$ 223,569 | \$ 8,905,642 |
| Payroll taxes and benefits | 2,320,432 | 108,342 | 2,428,774 |
| Travel | 323,333 | 1,158 | 324,491 |
| Occupancy | 1,293,439 | 17,038 | 1,310,477 |
| Program Services | 8,941,429 | - | 8,941,429 |
| Other costs: | | | |
| Accounting fees | - | 57,892 | 57,892 |
| Legal fees | 19,554 | 3,520 | 23,074 |
| Supplies | 284,548 | - | 284,548 |
| Postage and shipping | 53,134 | - | 53,134 |
| Equipment rental and maintenance | 2,208 | - | 2,208 |
| Printing and publications | 45,786 | 3,732 | 49,518 |
| Conferences, conventions and meetings | 22,840 | 27,848 | 50,688 |
| Interest | 46,478 | 16,655 | 63,133 |
| Insurance | 143,136 | 6,760 | 149,896 |
| Membership fees | 9,891 | 9,093 | 18,984 |
| Utility and maintenance | 214,214 | - | 214,214 |
| Computer services | 37,562 | 1,304 | 38,866 |
| Other | 701,232 | 612 | 701,844 |
| Depreciation | 330,491 | - | 330,491 |
| In-kind | 829,924 | - | 829,924 |
| | <u>\$ 24,301,704</u> | <u>\$ 477,523</u> | <u>\$ 24,779,227</u> |

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 28, 2018.

| | <u>Program</u> | <u>Management</u> | <u>Total</u> |
|---------------------------------------|----------------------|-------------------|----------------------|
| Salaries and wages | \$ 8,026,291 | \$ 268,907 | \$ 8,295,198 |
| Payroll taxes and benefits | 1,948,839 | 106,126 | 2,054,965 |
| Travel | 279,829 | 1,410 | 281,239 |
| Occupancy | 1,107,004 | 115,769 | 1,222,773 |
| Program Services | 7,979,371 | - | 7,979,371 |
| Other costs: | | | |
| Accounting fees | 24,915 | 27,549 | 52,464 |
| Legal fees | 5,137 | - | 5,137 |
| Supplies | 236,553 | 26,718 | 263,271 |
| Postage and shipping | 49,153 | 1,052 | 50,205 |
| Equipment rental and maintenance | 1,680 | - | 1,680 |
| Printing and publications | 3,643 | 27,649 | 31,292 |
| Conferences, conventions and meetings | 13,730 | 9,544 | 23,274 |
| Interest | 68,274 | 5,308 | 73,582 |
| Insurance | 123,457 | 35,257 | 158,714 |
| Membership fees | 19,045 | 8,668 | 27,713 |
| Utility and maintenance | 185,882 | 64,390 | 250,272 |
| Computer services | 21,517 | 17,179 | 38,696 |
| Other | 645,081 | 14,888 | 659,969 |
| Depreciation | 231,959 | 4,747 | 236,706 |
| In-kind | 1,147,978 | - | 1,147,978 |
| Total functional expenses | <u>\$ 22,119,338</u> | <u>\$ 735,161</u> | <u>\$ 22,854,499</u> |

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2019 AND 2018

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.

Basis of Accounting

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

New Accounting Pronouncement

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic – 958) - Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has presented these statements accordingly. The ASU has been applied retrospectively to all periods presented.

Financial Statement Presentation

The 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 statement of activities. The Organization had net assets with donor restrictions of \$507,415 and \$702,853 at February 28, 2019 and 2018, respectively. See Note 13.

Income Taxes

The Organization 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 no longer subject to examinations by tax authorities for years before 2015.

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 financial statements. The Organization has analyzed its tax position taken on its information returns for the years (2016 through 2019), and has concluded that no additional provision for income taxes is necessary in the Organization's financial statements.

Property

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

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

Use of Estimates

The preparation of 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 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 statement of cash flows, the Organization considers all liquid investments purchased with original maturities of three months or less to be cash equivalents. The Organization maintains its cash in bank deposit accounts, which at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts.

Contributed Services

Donated services are recognized as contributions in accordance with FASB ASC No. 958, *Accounting for Contributions Received and Contributions Made*, if the services (a)

create or enhance non-financial assets or (b) require specialized skills, and would otherwise be purchased by the Agency.

Volunteers provided various services throughout the year that are not recognized as contributions in the 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 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 \$829,924 and \$1,147,978 in donated facilities, services and supplies for the years ended February 28, 2019 and 2018, respectively, as follows:

The Organization receives contributed professional services that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these services was determined to be \$35,519 and \$292,141 for the years ended February 28, 2019 and 2018, respectively.

The Organization also receives contributed food commodities and other goods that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these food commodities and goods was determined to be \$793,945 and \$846,237 for the years ended February 28, 2019 and 2018, respectively.

The Agency pays below-market rent for the use of certain facilities. In accordance with generally accepted accounting principles, the difference between amounts paid for the use of the facilities and the fair market value of the rental space has been recorded as an in-kind donation and as an in-kind expense in the accompanying financial statements. The estimated fair value of the donation was determined to be \$9,600 for the year ended February 28, 2018. There was no donation for the year ended February 28, 2019.

Advertising

The Organization expenses advertising costs as they are incurred. Total advertising costs for the years ended February 28, 2019 and 2018 totaled \$54,461 and \$32,655, 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.

Functional Allocation of Expenses

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

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

2. **LIQUIDITY AND AVAILABILITY**

The following represents the Organization's financial assets as of February 28, 2019 and 2018:

| | <u>2019</u> | <u>2018</u> |
|---|---------------------|---------------------|
| Financial assets at year end: | | |
| Cash and cash equivalents, undesignated | \$ 1,411,762 | \$ 1,751,685 |
| Accounts receivable | 2,321,041 | 2,993,405 |
| Investments | 102,522 | 98,753 |
| Line of credit available | <u>200,000</u> | <u>200,000</u> |
| Total financial assets | <u>4,035,325</u> | <u>5,043,843</u> |
| Less amounts not available to be used within one year: | | |
| Net assets with donor restrictions | 507,415 | 702,853 |
| Less net assets with time restrictions to be met in less than a year | <u>-</u> | <u>-</u> |
| Amounts not available within one year | <u>507,415</u> | <u>702,853</u> |
| Financial assets available to meet general expenditures over the next twelve months | <u>\$ 3,527,910</u> | <u>\$ 4,340,990</u> |

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$3,880,000 and \$3,530,000 respectively, at February 28, 2019 and 2018.

3. **ACCOUNTS RECEIVABLE**

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at February 28, 2019 and 2018. The Organization has no policy for charging interest on overdue accounts.

4. **REFUNDABLE ADVANCES**

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$998,332 and \$1,187,333 as of February 28, 2019 and 2018, 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, 2019 and 2018 totaled \$184,961 and \$202,725, respectively.

6. **LEASED FACILITIES**

Facilities occupied by the Organization for its community service programs are leased under various operating leases. The lease terms range from month to month to twenty years. For the year ended February 28, 2019 and 2018, the annual lease expense for the leased facilities was \$480,258 and \$479,964, respectively.

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

| <u>Year Ended</u> <u>February 28</u> | <u>Amount</u> |
|---|---------------------|
| 2020 | \$ 468,715 |
| 2021 | 368,835 |
| 2022 | 104,206 |
| 2023 | 103,206 |
| 2024 | 103,206 |
| Thereafter | <u>972,603</u> |
| Total | <u>\$ 2,120,771</u> |

7. **ACCRUED EARNED TIME**

The Organization has accrued a liability for future annual leave time that its employees have earned and vested with the employees in the amount of \$377,163 and \$369,827 at February 28, 2019 and 2018, 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 (5.50% and 4.50% at February 28, 2019 and 2018, respectively) plus 1%, but not less than 6% per annum. The line is secured by all the Organization's assets. There was no outstanding balance on the line at February 28, 2019 and 2018.

9. **LONG TERM DEBT**

Long term debt consisted of the following as of February 28, 2019 and 2018:

| | <u>2019</u> | <u>2018</u> |
|---|-------------|-------------|
| 5.75% note payable to a financial institution in monthly installments for principal and interest of \$13,912 through July 2023. The note is secured by property of the Organization for Lakes Region Family Center. | \$ 649,372 | \$ 773,551 |

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.

64,943 71,843

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.

250,339 290,132

Total
Less amounts due within one year

964,654 1,135,526
183,269 172,745

Long term portion

\$ 781,385 \$ 962,781

The scheduled maturities of long-term debt as of February 28, 2019 were as follows:

| <u>Year Ending</u> <u>February 28</u> | <u>Amount</u> |
|--|-------------------|
| 2020 | \$ 183,269 |
| 2021 | 194,445 |
| 2022 | 206,317 |
| 2023 | 218,926 |
| 2024 | 133,205 |
| Thereafter | <u>28,492</u> |
| | <u>\$ 964,654</u> |

10. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of February 28, 2019 and 2018:

| | <u>2019</u> | <u>2018</u> |
|-------------------------------|---------------------|---------------------|
| Land | \$ 168,676 | \$ 168,676 |
| Building and improvements | 4,580,996 | 4,465,544 |
| Equipment and vehicles | <u>5,979,321</u> | <u>6,227,722</u> |
| | 10,728,993 | 10,861,942 |
| Less accumulated depreciation | <u>6,330,580</u> | <u>6,936,808</u> |
| Property and equipment, net | <u>\$ 4,398,413</u> | <u>\$ 3,925,134</u> |

Depreciation expense for the years ended February 28, 2019 and 2018 was \$330,491 and \$236,706, respectively.

11. **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, 2019.

During the year ended February 28, 2018, the Corporation for National and Community Service (CNCS) conducted a monitoring of its program and found that the Organization was not in full compliance with the program requirements. As a result, CNCS disallowed \$37,000 of grant expenditures. The Organization returned the funds in full during April 2018.

12. **CONCENTRATION OF RISK**

For the years ended February 28, 2019 and 2018, approximately \$12,000,000 (48%) and \$11,000,000 (47%), respectively, of the Organization's total revenue was received from the Department of Health and Human Services. The future scale and nature of the Organization is dependent upon continued support from this department.

13. **NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are available for the following specific program services as of February 28, 2019 and 2018:

| | <u>2019</u> | <u>2018</u> |
|--|-------------------|-------------------|
| NH Food Pantry Coalition | \$ 663 | \$ 663 |
| Senior Center | 137,743 | 127,746 |
| Elder Services | 200,912 | 390,089 |
| NH Rotary Food Challenge | 5,068 | 5,068 |
| Common Pantry | 5,534 | 5,912 |
| Caring Fund | 11,811 | 14,272 |
| Agency – FAP | 6,342 | 14,746 |
| Agency Head Start | 137,967 | 140,979 |
| Other Programs | <u>1,375</u> | <u>- 3,378</u> |
| Total net assets with donor restrictions | <u>\$ 507,415</u> | <u>\$ 702,853</u> |

14. **RELATED PARTY TRANSACTIONS**

The Organization is related to the following corporation as a result of common management:

| <u>Related Party</u> | <u>Function</u> |
|--------------------------------|-------------------------|
| CAPBMC Development Corporation | Real Estate Development |

There was \$139,441 due from CAPBMC Development Corporation at both February 28, 2019 and 2018.

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

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

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

The total amount due from the related parties (collectively) at February 28, 2019 and 2018 was \$185,937 and \$114,032, respectively and is included in accounts receivables.

15. **RECLASSIFICATION**

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

16. **FAIR VALUE OF FINANCIAL INSTRUMENTS**

Community Action Program Belknap-Merrimack Counties, Inc. has also invested money relating to its Fix-it program in certain mutual funds. The fair value of the mutual funds totaled \$101,522 and \$97,753 at February 28, 2019 and 2018, 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, 2019 and 2018, the Organization's investments were classified as Level 1 and were based on fair value.

Fair Value Measurements using Significant Observable Inputs (Level 1)

| | <u>2019</u> | <u>2018</u> |
|-------------------------------------|-------------------|------------------|
| Beginning balance – mutual funds | \$ 97,753 | \$ 84,225 |
| Total gains (losses) – mutual funds | 3,769 | 9,528 |
| Purchases | <u> </u> | <u>4,000</u> |
| Ending balance – mutual funds | <u>\$ 101,522</u> | <u>\$ 97,753</u> |

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

The Organization also has \$1,000 invested in a Partnership, The Lakes Region Partnership for Public Health, at February 28, 2019 and 2018.

17. **FISCAL AGENT**

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

18. **SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the statement of financial position date, but before the financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Non-recognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through January 16, 2020, the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

(See Independent Auditors' Report)

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2013**

| FEDERAL GRANTOR/ PROGRAM TITLE | CFDA NUMBER | PASS THROUGH NAME | IDENTIFYING NUMBER | FEDERAL EXPENDITURES | PASSED THROUGH TO SUB-RECIPIENTS |
|--|------------------------|---------------------------------|------------------------------|---------------------------------|---|
| <u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> | | | | | |
| Head Start | 93.800 | | 01CH2052-04-0101CH2052-05-01 | \$ 4,242,842 | |
| Low Income Home Energy Assistance Program | 93.568 | State of New Hampshire | G-1771881NHLEIA | 4,378,859 | |
| Low Income Home Energy Assistance Program-WX | 93.568 | State of New Hampshire | G-1771881NHLEIA | 255,523 | |
| Low Income Home Energy Assistance Program-HRRP | 93.568 | State of New Hampshire | G-1771881NHLEIA | 171,400 | |
| | | | TOTAL | 4,806,624 | |
| Community Services Block Grant | 93.589 | State of New Hampshire | G-1881NHCO5R | 405,924 | |
| Social Services Block Grant-Home Delivered & Congregate | 93.687 | State of New Hampshire | 05-95-48-481010-9253 | 314,788 | |
| Social Services Block Grant-Service Link | 93.687 | State of New Hampshire | 545-500387 | 18,497 | |
| | | | TOTAL | 333,285 | |
| TANF CLUSTER | | | | | |
| Temporary Assistance for Needy Families-Facility Planning | 93.558 | State of New Hampshire | 05-95-45-450010-6146 | 2,821 | |
| Temporary Assistance for Needy Families-Workplace Success | 93.558 | Southern New Hampshire Services | 05-95-45-450010-61270000 | 245,825 | |
| | | | CLUSTER TOTAL | 248,646 | |
| AGING CLUSTER | | | | | |
| Title III, Part B-Senior Transportation | 93.044 | State of New Hampshire | 05-95-48-481010-7872 | 187,813 | |
| Title III, Part B-SEAS | 93.044 | State of New Hampshire | G-1771881NHLEIA | 10,004 | |
| Title III, Part C-Congregate Meals | 93.045 | State of New Hampshire | 05-95-48-481010-7872 | 133,829 | |
| Title III, Part C-Home Delivered | 93.045 | State of New Hampshire | 05-95-48-481010-7872 | 280,410 | |
| NSIP | 93.053 | State of New Hampshire | 1058477 | 397,527 | |
| | | | CLUSTER TOTAL | 1,019,376 | |
| CHILD CARE AND DEVELOPMENT FUND CLUSTER | | | | | |
| Child Care & Development Block Grant | 93.575 | State of New Hampshire | | 514,168 | |
| Child Care Mandatory & Matching Funds of the CCDF | 93.596 | State of New Hampshire | | 44,808 | |
| | | | CLUSTER TOTAL | 558,974 | |
| MEDICAID CLUSTER | | | | | |
| Medical Assistance Program | 93.778 | State of New Hampshire | 102-500731 | 92,382 | |
| Family Planning - Services | 93.217 | State of New Hampshire | 05-95-90-902010-5530 | 84,386 | |
| HIV Preventative Activities - Health Dept. Based-Family Planning | 93.940 | State of New Hampshire | U82P6003655 | 8,518 | |
| MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING CLUSTER | | | | | |
| ACA - Maternal, Infant, & Early Childhood Home Visiting Program | 93.505 | State of New Hampshire | 05-95-90-902010-0831 | 111,058 | |
| ACA - Aging & Disability Resource Center | 93.517 | State of New Hampshire | 102-500731 | 12,521 | |
| National Family Caregiver Support, Title 18, Part E-Service Link | 93.052 | State of New Hampshire | 102-500731 | 47,245 | |
| Special Programs for Aging, Title IV-Service Link | 93.048 | State of New Hampshire | 102-500731 | 15,506 | |
| CMS Research Demonstrations & Evaluations | 93.779 | State of New Hampshire | 102-500731 | 24,230 | |
| Medicare Enrollment Assistance Program | 93.071 | State of New Hampshire | 102-500731 | 7,879 | |
| | | | HHS TOTAL | \$ 12,018,155 | |
| <u>US DEPARTMENT OF AGRICULTURE</u> | | | | | |
| Special Suppl. Nutrition Program for Women, Infants & Children | 10.557 | State of New Hampshire | 184NH703W1003 | 760,851 | |
| WIC Grants to States | 10.578 | State of New Hampshire | 174NH781W5413 | 28,555 | |
| Senior Farmers Market | 10.576 | State of New Hampshire | 16164NH063Y8303 | 71,243 | |
| Child & Adult Care Food Program | 10.558 | State of New Hampshire | NONE PROVIDED | 238,155 | |
| CHILD NUTRITION CLUSTER | | | | | |
| Summer Food Service Program For Children | 10.659 | State of New Hampshire | NONE PROVIDED | 157,273 | |

See Notes to Schedule of Expenditures of Federal Awards

| FEDERAL GRANTOR/ PROGRAM TITLE | CFDA NUMBER | PASS THROUGH NAME | IDENTIFYING NUMBER | FEDERAL EXPENDITURES | PASSED THROUGH TO SUB-RECIPIENTS |
|---|----------------|---|---------------------------------|-------------------------|-------------------------------------|
| FOOD DISTRIBUTION CLUSTER | | | | | |
| Commodity Supplemental Food Program | 10.585 | State of New Hampshire | 15154NH814Y8005 | \$ 544,048 | \$ 345,945 |
| Emergency Food Assistance Program-Administration | 10.588 | State of New Hampshire | 81750000 | 218,265 | |
| Emergency Food Assistance Program | 10.589 | State of New Hampshire | 81750000 | 1,592,513 | 1,592,513 |
| | | | CLUSTER TOTAL | 2,354,826 | |
| Trade Mitigation | 10.178 | State of New Hampshire | NONE PROVIDED | 503,391 | 503,391 |
| Rural Housing Preservation Grant | 10.433 | | | 9,828 | |
| | | | USDA TOTAL | \$ 4,123,920 | \$ 2,441,849 |
| CORPORATION FOR NATIONAL & COMMUNITY SERVICES | | | | | |
| FOSTER GRANDPARENTS/SENIOR COMPANION CLUSTER | | | | | |
| Senior Companion Program | 94.016 | | 18SCAN001 | \$ 380,743 | |
| | | | CNCS TOTAL | \$ 380,743 | |
| US DEPARTMENT OF TRANSPORTATION | | | | | |
| Formula Grants for Rural Areas-Concord Transit | | | | | |
| | 20.508 | State of New Hampshire-Department of Transportation | NH-18-X046 | \$ 581,001 | |
| TRANSIT SERVICES PROGRAMS CLUSTER | | | | | |
| Enhanced Mobility of Seniors & Ind. W/Disabilities-CAT | 20.513 | State of New Hampshire-Department of Transportation | NH-18-X043 | 41,190 | |
| Enhanced Mobility of Seniors & Ind. W/Disabilities-Rural Transportation | 20.513 | State of New Hampshire-Department of Transportation | NH-18-X043 | 42,188 | |
| Enhanced Mobility of Seniors & Ind. W/Disabilities-Rural Transportation | 20.513 | State of New Hampshire-Department of Transportation | 2 buses | 475,998 | |
| Enhanced Mobility of Seniors & Ind. W/Disabilities-Volunteer Drivers | 20.513 | Merrimack County | NH-03-X001 | 48,499 | |
| | | | CLUSTER TOTAL | 607,855 | |
| FEDERAL TRANSIT CLUSTER | | | | | |
| Bus and Bus Facilities Formula & Discretionary Program | 20.928 | | | 6,985 | |
| | | | DOT TOTAL | \$ 1,175,841 | |
| US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | | |
| Supportive Housing Program-Outreach | | | | | |
| Supportive Housing Program-Outreach | 14.235 | State of New Hampshire | 05-05-42-423010-7927-102-500731 | \$ 168,659 | |
| Supportive Housing Program-Homeless | 14.235 | State of New Hampshire | NONE PROVIDED | 25,816 | |
| Supportive Housing Program | 14.235 | State of New Hampshire | 05-05-42-423010-7927-102-500731 | 98,638 | |
| | | | TOTAL | 292,413 | |
| Emergency Solutions Grant | | | | | |
| Emergency Solutions Grant | 14.231 | State of New Hampshire | 05-05-42-423010-7927-102-500731 | 110,347 | |
| Continuum of Care Program | | | | | |
| Continuum of Care Program | 14.287 | State of New Hampshire | 05-05-42-423010-7927-102-500731 | 92,226 | |
| | | | HUD TOTAL | \$ 494,966 | |
| US DEPARTMENT OF ENERGY | | | | | |
| Weatherization Assistance for Low Income Persons | | | | | |
| Weatherization Assistance for Low Income Persons | 81.042 | State of New Hampshire | EE0008169 | \$ 183,288 | |
| | | | DOE TOTAL | \$ 183,288 | |
| US DEPARTMENT OF LABOR | | | | | |
| Senior Community Service Employment Program | | | | | |
| Senior Community Service Employment Program | 17.235 | State of New Hampshire | 1044701 | \$ 422,684 | |
| WIA/WIOA CLUSTER | | | | | |
| WIA/WIOA - Adult Program | 17.258 | Southern New Hampshire Services | 0510-53380000-102-600731 | 60,308 | |
| WIA/WIOA - Dislocated Worker Formula Grants | 17.278 | Southern New Hampshire Services | 0510-53360000-102-500731 | 47,081 | |
| | | | CLUSTER TOTAL | 107,389 | |
| | | | DOL TOTAL | \$ 530,073 | |
| | | | TOTAL | \$ 19,897,008 | \$ 2,441,849 |

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, 2019

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, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action Program Belknap-Merrimack Counties, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 INDIRECT COST RATE

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

NOTE 4 FOOD COMMODITIES AND VEHICLES

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

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statement of financial position as of February 28, 2019 and 2018, and the related statements of activities, cash flows, and functional expenses for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated January 16, 2020.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a material weakness.

Compliance and Other Matters

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

Purpose of this Report

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

Leone McDonnell & Roberts
Professional Association

Concord, New Hampshire
January 16, 2020

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

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

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

Report on Compliance for Each Major Federal Program

We have audited Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs for the year ended February 28, 2019. Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Action Program Belknap-Merrimack Counties, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Community Action Program Belknap-Merrimack Counties, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 28, 2019.

Report on Internal Control Over Compliance

Management of Community Action Program Belknap-Merrimack Counties, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Leone McDonnell & Roberts
Professional Association

Concord, New Hampshire
January 16, 2020

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 28, 2019**

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Program Belknep-Merrimack Counties, Inc. were prepared in accordance with generally accepted accounting principles.
2. One material weakness relating to the audit of the financial statements is reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Community Action Program Belknep-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 Belknep-Merrimack Counties, Inc. expresses an unmodified opinion on all major programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a).
7. The programs tested as major programs include:
U.S. Department of Health and Human Services, Low Income Home Energy Assistance Program 93.568, Aging Cluster, 93.044, 93.045 and 93.053, Social Services Block Grant 93.667, U.S. Department of Agriculture, Women, Infants and Children 10.557, U.S. Department of Transportation, Formula Grants for Rural Areas 20.509, Enhanced Mobility of Seniors and Individuals with Disabilities 20.513.
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Community Action Program Belknep-Merrimack Counties, Inc. was determined to not be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

MATERIAL WEAKNESS

2019-001

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

Criteria: The Organization's internal control procedures should be structured so that accounts are reconciled and reviewed on a timely basis and a review is completed prior to closing the financial records for the year.

Cause: The Organization lost staff and their accumulated knowledge of Fiscal Department processes and procedures. This led to general ledger entries being posted late or mis-posted.

Effect: Significant adjusting journal entries were proposed by the auditor to ensure accurate revenue cut off for the period under audit. Additionally, the auditor proposed a significant adjusting entry to reduce expenses as a result of workers' compensation insurance expenses being over-accrued.

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

Views of Responsible Officials: Staff turnover and short staffing resulted in the errors leading to this finding. Agency Officials recognize the need to ensure the presence of qualified staff for operational continuity. The Organization will implement procedures so that balance sheet accounts are reconciled and reviewed by management on a monthly basis. The Director of Finance will also develop procedures to produce financial reports on a periodic basis.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT

None



Effective April 2020

COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.

BOARD OF DIRECTORS

| | |
|--|-----------------------------|
| Dennis Martino, <i>President</i> | Heather Brown |
| David Siff, Esq., <i>Vice President</i> | Theresa M. Cromwell |
| Safiya Wazir, <i>Treasurer</i> | Christine Averill |
| Robert (Bob) Krieger, <i>Secretary-Clerk</i> | Ben Wilson, AAMS® |
| Sara A. Lewko | A. Bruce Carri, CFP, CPA EA |
| Kathy Goode | |

Current fiscal year (3/1/20 – 2/28/21) board meetings – 3/12/20, 5/14/20, 9/10/20, 11/12/20, 1/14/21

Community Action Program Belknap-Merrimack Counties, Inc.

Weatherization Assistance Program (WAP) Contract

July 1, 2020 to June 30, 2021

Key Personnel

Christopher Vought

Director of Housing Rehabilitation and Energy Conservation

\$62,185.50

Karen Lingner

Administrative Assistant

\$31,765.50

Brandon Boewe

Energy Auditor/Quality Control Inspector

\$44,483.50

Jamison Graham

Energy Auditor

\$38,688.00

Kenneth Boyer

Energy Auditor

\$37,324.50

CHRISTOPHER A. VOUGHT II

SUMMARY OF SKILLS

- Business owner for 10 years and very familiar with all aspects of business management including: Sales, risk management, cost control and profit & loss
- Experience as a general manager, operations manager, home inspector, energy auditor, handyman/facilities maintenance, carpet installer and various aspects of quality control
- Proficient with Windows operating systems, Microsoft Office, TREAT energy auditing software, HomeGauge home inspection software and the Surface Pro 4 tablet
- Comfortable with computers, electronics, hand tools, power tools, various multi-meters, testing devices and automotive diagnostic equipment
- Experienced with the following devices/systems: Bacharach Fyrite combustion analyzer, TEC DG-700 manometer, Kronos Workforce & ADP Payroll Software, Curtis Industries Key/Code Computers, Foley-Belsaw Model 200 Key Machine, Intermec, Symbol, O'Neil & Zebra portable hand-held computers and printers
- 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 development, program management, fiscal accountability, and operation of all Housing Rehabilitation and Energy Conservation Programs, including the Weatherization Assistance Program, CORE energy programs and Lead Hazard Control Program
- 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 #: 00471, 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

Quality Control Technician & Field Installer

03/2017-11/2017

Concord Awning and Canvas

- Ensure all custom-made awning & canopy coverings, canvases, weather & industrial curtains, and various other custom products meet the customer requirements and the highest quality standards before the product is released for installation or shipment.
- Building, assembling, repairing, and installing all custom products on-site and/or in the facility.
- Working directly with customers to ensure they are educated and satisfied with the completed installation.

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
- 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



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 sustainable energy field.

EXPERIENCE

Energy Auditor and Quality Control Inspector, 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

As a new member of the Lowe's team, I take my time to absorb as much information regarding building and the importance of using the correct materials for the right job. I am able to keep myself busy in an active environment so I know how to stay productive with limited supervision even though I'm fairly new.

Accomplishments

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

Coos County Energy Auditor, Tri-County Community Action Program

Tamworth/Berlin, NH — July 2015 - April 2016

As an auditor for Weatherization Program I have helped several low income clients receive assistance in making their homes more energy efficient. Tri-County CAP has made it possible for me to apply all of my training to a full-time job. My current position with CAP has been very rewarding; however I am looking for an opportunity that is closer to my home.

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

I started working for Green & Wired as a weatherization installer where I learned more of the hands-on skills required to create a more energy efficient building. Once I had a handle on the installation processes, I was asked to become a part time energy auditor. Although I never officially left or was ever terminated, there was not been a significant enough workload for me to continue my work with Green & Wired at this time.

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

My internship with GDS was where I spent time applying what I had learned in the Energy Services program to the real world. I spent most of my time creating energy models of homes going for Energy Certification and other programs. I was also able to spend time assisting with inspections of new houses and apartment buildings.

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

This was my first internship through the Energy Services program. Though I did not have much day-to-day oversight, I was able to work independently to assist in the company's energy conservation goals.

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 and became certified as a Quality Control Inspector in 2016
- 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.

Karen M. Lingner

Employment History

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

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

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

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

1999 – 2003 Caregiver for Parents

1987 – 1999 Customer Service Representative
Stevens Insurance Agency

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

Education

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

Jamison Graham

Skill Profile

- Excellent attention to detail.
- CDL-A license with a Hazmat endorsement.
- Great understanding of heating equipment and distribution systems.
- Very knowledgeable about LPG.
- BPI Building Analyst certified.
- Certified to teach Moderate Risk De-leading (MA)

Employment History

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

Energy Auditor

March 2018 – Present

Daily activities include fielding incoming client phone calls, scheduling in home energy audit visits, Testing and assessing client heating systems, completing files and uploading information into State approved software.

- Working with clients to provide the best service experience.
- Conduct efficient and accurate home energy audits.
- Correctly test the efficiency and assess Heating system condition.
- Complete accurate files in a timely manner.
- BPI Building Analyst certified.
- Communicating with sub-contractors to make sure the quality of client service is at its highest.

**Palmer Gas & Oil
13 Hall Farm Rd, Atkinson NH**

Service Advisor

November 2012 – March 2018

Daily activities include fielding incoming service calls and assigning jobs to technicians for the best routing and customer safety.

- Working with customers to provide the best service experience.
- Communicating with technicians to make sure the quality of customer service is at its highest.
- Conduct recertification of all types of propane cylinders.
- Create and maintain an accurate on call schedule.
- Work seamlessly with all other company departments.
- Complete all customer file data entry accurately and completely.

**Worcester Community Action Council Inc.
484 Main St, Worcester MA**

Energy Coordinator

April 2009 – February 2012

Managed Auditing teams in both the Weatherization and Heating system replacement programs while assisting in the oversight of 8 budgets around those programs. Daily activities include fielding incoming client phone calls, job routing and oversight, problem solving with clients and contractors.

- Working with clients to provide the best service.
- Communicating with Sub-Contractors to make sure the quality of work was at its highest.
- Proficiently Assigned weatherization jobs to sub-contractors.
- Coordinated the heating system replacement bid process.
- Completing paper work/ files accurately and completely for auditing.
- Conducted Proficient home energy audits following DOE guidelines.
- Proficient at completing heat loss surveys.

**Metro Lift Propane
42 Main St, Epping NH**

Managers Assistant/ Delivery Driver

Sept 2005 – April 2009

Assisted the Manager with daily gas plant operations while working with the Driving team to ensure on time deliveries and satisfied customers. Daily activities include fielding incoming customer phone calls, assisting with delivery routing and oversight, on site customer relations/account set up and past due balance collecting.

- Accurately recorded and entered bulk inventory daily.
- Ability to drive all five delivery routes safely and efficiently.
- Work with customers and there requests.
- Proficient with Advanced Routing System software on mainframe.
- Handle issues with the ARS software on handheld computers used for drivers.

**Any Kar Towing and Recovery
P.O. Box 186, Danville NH**

Owner/ Operator

Jan 2003 – Sept 2005

Worked with auto auctions to retrieve vehicles that customers donated through many charitable organizations. Daily activities include setting up appointments, billing and safe tow truck operations (wheel lift and flat bed).

- Secured contract towing for non-profit donation companies.
- Schedule pickups and deliveries.
- Book keeping and invoicing.

**Community Action Inc.
27 Locust St, Haverhill MA**

Building Maintenance

Nov 2002 – Jan 2003

- Custodial duties.
- Minor building maintenance.

**MB Tractor and Equipment
194 Plaistow Rd, Plaistow NH**

Parts / Service Dept.

May 2001 – Sept 2002

- Prepared sold equipment for delivery.
- Restock inventory.
- Customer service at parts desk.
- Assist service technicians when needed.

Continued Education

**MASS State Certified Auditor
DHCD Energy Conservation Unit
Boston, MA**

Proficient in conducting home energy audits up to four units.

**BPI Building Analyst Professional
Building Performance Institute**

Class was held in Framingham MA
Learned how to do approved BPI home energy audits.

Worker De-leading Training (24 hour course)

Institute For Environmental Education
Wilmington, MA
Certified to work safely for a de-leading company.

RRP Certified

Institute For Environmental Education
Wilmington, MA
Learned how to carry out lead safe practices during renovations.

OSHA 10 Certified

Bridges Safety Institute
Class was held in Framingham, MA
Work site safety training.

**Advanced Blower Door Diagnostics & Pressure
Differential Training**

Green Jobs Academy
Framingham, MA
Set up and use of blower doors with a digital gauge and understanding of Zonal pressures.

Moderate Risk De-leading Certified Teacher

CLPPP
Canton, MA
Certified to teach Moderate Risk De-leading.

6 Hour Residential Burner Program

National Education Program (Beckett)
Watertown, MA
Oil burner clean, tune and repairs.

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 NHTSaves 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.