

COMMISSIONER
Jared S. ChicoineDEPUTY COMMISSIONER
Christopher J. Ellms, Jr.

DEPARTMENT OF ENERGY

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

December 28, 2021

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

Authorize the New Hampshire Department of Energy (NH Energy) to enter into a **SOLE SOURCE** contract with Community Action Program Belknap-Merrimack Counties, Inc. (VC #177203), Concord, NH, in the amount of \$238,800 to supplement the Agency's Weatherization Assistance Program (WAP), effective January 12, 2022, through December 31, 2022, upon approval of Governor and Executive Council. 100% Federal Funds. (LIHEAP-US DHHS)

Funding is available in the following account, contingent upon the availability and continued appropriation of funds in the operating budget, as follows:

New Hampshire Department of Energy, Fuel Assistance
02-52-52-520010-18870000-074-500587

FY2022

Grants for Pub Assist & Relief

\$238,800.00

EXPLANATION

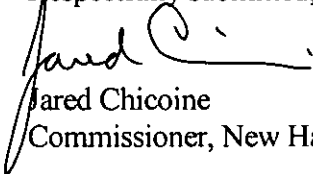
This contract is **SOLE SOURCE** because of the US Department of Energy's (US DOE) grant guidance (10 CFR 440.15) giving Community Action Agencies preferred status for the Weatherization Assistance Program due to their non-profit status, their role providing a range of services to clients eligible for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

NH Energy is responsible for administering New Hampshire's statewide Weatherization Assistance Program (WAP). The objective of the program is to reduce energy consumption and the impact of energy costs in low-income households. Priority is given to the elderly, disabled, households with children, and households with high-energy usage. The funding in this contract will supplement WAP work.

The Low Income Home Energy Assistance Program (LIHEAP-US DHHS) funding in this contract will allow the Community Action Agency (CAA) to effectively and efficiently increase the number of homes receiving heating system improvements and/or full weatherization services in the program year which begins on January 1, 2022. NH Energy estimates that approximately thirty-two (32) additional homes will be assisted in the CAA's service area as a result of the supplemental funding.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jared Chicoine", with a stylized flourish at the end.

Jared Chicoine


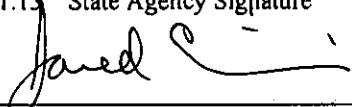

Commissioner, New Hampshire Department of Energy

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

AGREEMENT

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

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Energy		1.2 State Agency Address 21 South Fruit Street, Suite 10 Concord, New Hampshire 03301	
1.3 Contractor Name Community Action Program Belknap-Merrimack Counties, Inc.		1.4 Contractor Address P.O. Box 1016, Concord, NH 03301	
1.5 Contractor Phone Number (603) 225-3295	1.6 Account Number 02-52-52-520010-18870000- 074-500587 52BWP22	1.7 Completion Date December 31, 2022	1.8 Price Limitation \$238,800.00
1.9 Contracting Officer for State Agency Kirk Stone, Weatherization Program Manager		1.10 State Agency Telephone Number (603) 271-3670	
1.11 Contractor Signature  Date: 12/17/2021		1.12 Name and Title of Contractor Signatory Michael Tabory, Chief Operating Officer	
1.13 State Agency Signature  Date: 12/22/21		1.14 Name and Title of State Agency Signatory Jared Chicoine, Commissioner New Hampshire Department of Energy	
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: 12/27/21			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement 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.

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.

NEW HAMPSHIRE NEW HAMPSHIRE DEPARTMENT OF ENERGY

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 (NHWAP) State Plan, NHWAP Policies and Procedures Manual (P&PM), and NHWAP Field Guide are all considered part of this contract by inclusion and shall be legally binding and enforceable documents under this contract. The New Hampshire Department of Energy (NH Energy) 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 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 the prior year's questioned costs along with a response regarding 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 NH Energy within one month of the time of receipt by the Contractor accompanied by an action, if applicable, for each finding or questioned cost.

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

"9.3 All negotiated contracts (except those of \$5,000 or less) awarded by NH Energy to the Contractor shall allow NH Energy, USDOE, Health and Human Services, 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 this contract for the purpose of making audits, examinations, excerpts, and transcriptions."

4. The costs charged under this contract shall be determined as allowable under the cost principles detailed in 2 CFR 200 Subpart E - Cost Principles.
5. Program and financial records pertaining to this contract shall be retained by NH Energy and 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.
6. CLOSE OUT OF CONTRACT. All final required reports and reimbursement requests shall be submitted to the State within forty-five (45) days of the completion date (Agreement Block 1.7).

7. 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 ENERGY."

"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.)"

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT B

SCOPE OF SERVICES

1. Community Action Program of Belknap-Merrimack Counties (CAPBMC), hereinafter "the Contractor," agrees to utilize the Building Weatherization Program (BWP) funds, which are the subject of this contract and which have their origin in the federal Low Income Home Energy Assistance Program (LIHEAP), to provide eligible clients with weatherization services, including heating system repair and replacement services, which meet the requirements and standards for LIHEAP weatherization work as modified and approved in the FY22 New Hampshire LIHEAP State Plan. In addition, all work completed using BWP funds will be in accordance with the fiscal requirements of regulations set forth in 2 CFR 200 as amended, and will be guided and implemented as directed by the New Hampshire Department of Energy (NH Energy) in this contract and, from time to time, in BWP Subgrantee Notices or other communications. The Contractor agrees to revise BWP practices and procedures to incorporate instructions from NH Energy.

Contractor agrees to incorporate changes to the NH Building Weatherization Program as prescribed by NH Energy to improve program delivery. Contractor further agrees to perform all weatherization services in a manner that will successfully interact with utility administered energy efficiency programs for low income households in order to provide the best collaborative services for those households.

2. This BWP contract period, to be known as "BWP22," will commence upon approval of this contract by the Governor and Executive Council, and will have a completion date of December 31, 2022, also subject to the approval of the Governor and Executive Council.
3. BWP funds, which are the subject of this contract, shall not be expended for health and safety purposes. However, in projects where BWP money is used without any federal Weatherization Assistance Program (WAP) money involved – in other words, where there is no money for the installation of health and safety measures – then that BWP project may include the cost of incidental repair measures (see the NH Policies and Procedures Manual) if, by so doing, the cumulative SIR for the entire project is not brought down to below 1.
4. No portion of the BWP funding in this contract is set aside for training and technical assistance (T&TA). However, Contractor may choose to expend some or all of the designated administrative funds on T&TA activities. Appropriate back-up and justification for the use of those funds will be required by NH Energy prior to reimbursement.
5. During the contract period, the Contractor agrees to complete weatherization services on the number of units that is the result of dividing the Contractor's PY22 BWP allocation by \$7,500. NH Energy understands that the actual number of BWP completions will likely differ from that number due to the unpredictability of heating system costs, etc., but NH Energy expects to see monthly BWP payment requests from the Contractor in order to monitor BWP spending progress. Unit completions will be done to the standards and expectations presented in LIHEAP weatherization guidance, this contract, and the NH WAP *Policies and Procedures Manual*, 2019 edition, section on BWP management.

- a. The number of dwelling units and the amount of funds to be expended shall conform to the provisions of this contract. NH Energy reserves the right to review progress under this contract at any time and may utilize information from such reviews to alter dwelling unit goals and funds to be expended.
 - b. All funds provided to the Contractor under this agreement must be expended by December 31, 2022.
6. Effective April 1, 2015, all work performed under the federal Weatherization Assistance Program (WAP) in New Hampshire must meet the minimum specifications defined in the US Department of Energy's Quality Work Plan (QWP) and the associated Standard Work Specifications (SWS). While BWP work is to be managed mostly under DOE rules, and is therefore not subject to all of the same specifications and requirements as WAP work, Contractor will manage BWP work in a manner which provides clients with weatherization outcomes similar to those achieved under WAP guidance whenever possible. The occasions when WAP rules must apply to BWP work are set out in this document (Exhibit B).
7. Client eligibility for BWP-funded weatherization work should generally be the same as for WAP-funded weatherization work: client income is to be no greater than 60% of the state median income (SMI).
8. BWP money may be "leveraged" (used in combination) with any other weatherization funding source. If WAP/DOE money is used in a dwelling weatherization project, and if the Subgrantee wishes to count that project as a WAP/DOE completion, then the project must have at least one energy conservation measure that meets the SIR test, that measure (or those measures) must be paid for with WAP dollars, and the final inspection of the whole job must be done by a current BPI certified Quality Control Inspector (QCI) and declared "WAP complete, ready for reimbursement."
9. BWP money may be used for either full dwelling weatherization upgrades or for heating system improvements alone. Contractor is obligated under this contract to expend at least 50% of the contracted BWP amount on heating system repairs and/or replacements.
 - a. The PY22 BWP package of forms (see item 12b, below) for reporting BWP expenditures will include columns to make clear whenever BWP money was used:
 - i. for restoration of heating services (repair or replacement of inoperable heating equipment),
 - ii. for prevention of heating system service loss (repair or replacement to avoid approaching failure), or
 - iii. for supplementing or fully supporting a whole house weatherization project, with space to report when heating system work paid for with BWP funds is part of that whole house upgrade.
10. The maximum amount of BWP money to be spent on any one dwelling project without an approved waiver is \$12,000. If the BWP budget for any one project must exceed that amount, a waiver must be received from NH Energy. NH Energy will review all waiver requests promptly and will provide approval when possible. However, applying the expenditure guidelines in the FY22 NH LIHEAP State Plan, NH Energy will not approve total BWP expenditures on any one dwelling weatherization project that exceed \$15,000. This total is cumulative, summing the BWP expenditures made during all visits to that dwelling (including amounts from program years in which the name of the LIHEAP-funded weatherization program may have been different).

11. BWP production includes:

- a. Weatherization upgrades which are commensurate with a work plan developed from a thorough dwelling energy audit and a TREAT model prepared by a qualified (BPI-certified) Building Analyst or Energy Auditor or Quality Control Inspector who has developed the work plan (the energy conservation measures – ECMs – to be installed) using either the “benefit/cost ratio” (B/C) methodology as defined by the utilities’ Home Energy Assistance (HEA) program or the “savings to investment ratio” (SIR) methodology as defined by the US DOE for use in WAP. The SIR methodology must be used to justify the installation of any ECMs which are to be paid for with WAP funds.
- b. Final inspections which determine:
 - i. whether the project’s work plan was appropriate and complete, taking into account the methodology – B/C or SIR – used by the energy auditor to select the ECMs to be installed, the pre-weatherization condition of the building, etc.
 - ii. whether that appropriate work plan was fully and effectively implemented in the dwelling, providing the client with a comprehensive energy-saving weatherization outcome, or, in the case of heating system only improvements, providing the client with a safe and efficient and fully operational home heating system.
- c. In projects where BWP money is used alongside WAP money in the same dwelling (and there may be other funding sources as well), that project’s ECMs which are to be paid for using BWP and/or WAP funds must be completed using the WAP rules and standards, including the installation of only those measures which individually achieve an SIR equal to or greater than 1, the use of a certified Quality Control Inspector to perform the final inspection, etc.
- d. In projects where no WAP money is involved, the final BWP inspection may be performed by a person holding a current BPI certification in at least one of the following areas: Building Analyst, Energy Auditor, or Quality Control Inspector.
- e. Because BWP money is not WAP money, BWP money may be used in weatherization upgrades to dwellings which have received WAP-funded or BWP-funded upgrades more recently than the 15-year rolling time period which governs WAP re-weatherization by presenting a waiver request to NH Energy. However:
 - i. re-weatherization should be done sparingly, remembering that there are thousands of potential clients who have received no weatherization services at all;
 - ii. care should be taken, as always, to avoid even the appearance of favoritism;
 - iii. all BWP-funded second visits to previously weatherized dwellings, whether that weatherization work was done with WAP or BWP or HEA funds, must be preceded by receipt of an approved waiver from NH Energy.

12. The tracking of BWP jobs will include:

- a. Contractor preparation and maintenance of a client file on every BWP job. Contractor will utilize a filing protocol which allows recovery of the file when checking future jobs against previous weatherization work performed at that address, etc., even if no WAP money was used. Future CAP agency WAP Directors need to be able to check on weatherization work completed in dwellings, even when WAP money was not involved.

- b. The use of a separate BWP reimbursement request package/spreadsheet package supplied by NH Energy. All jobs with any BWP money invested must be submitted for reimbursement on the BWP set of forms. If a particular job also includes the use of any WAP money, then that job will have to be submitted for WAP reimbursement as well, using the WAP reimbursement request forms. Therefore, if a single weatherization job uses funds from two different weatherization funding sources managed by NH Energy, that job must be submitted to NH Energy twice in order for it to be reimbursed for the correct amount from each source.
13. This agreement consists of the following documents: a completed P-37 form, and Exhibits A, B, C, D, E, F, G, H, I, and J. All exhibits are incorporated herein by reference as if fully set forth herein.

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT C

PAYMENT TERMS

In consideration of the satisfactory performance of the services set forth in Exhibit B, the State agrees to pay the Contractor, Community Action Program of Belknap-Merrimack Counties, Inc. up to the total sum of:

\$238,800.00	(which hereinafter is referred to as the "Contracted Amount"), of which
\$ 11,940.00	is the maximum to be spent on BWP related administrative costs,
\$226,860.00	(the balance) to be spent on weatherization activities (Program Activity).

Drawdowns from the total contracted amount will be paid to the Contractor only after written documentation of cash need is submitted to NH Energy. 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 NH Energy for each month of the contract period using the forms to be provided by NH Energy for that purpose. Payment requests from Contractor shall be received at NH Energy no later than the 15th day of each month or the first business day following the 15th day.

Administrative costs are provided in order to support a specified number of unit completions at minimal standards. Administrative funds may be pro-rated by NH Energy if production unit completions do not meet expected production goals.

NH Energy will also be allowed, as a function of its administrative oversight, to modify contracted budget amounts as necessary to ensure the efficient and effective operation of the contract as long as these modified expenditures do not exceed the total "Contracted Amount" 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.

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT D

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

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS ALTERNATIVE I - FOR GRANTEEES 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:

Commissioner, New Hampshire Department of Energy
21 S. Fruit Street, Suite 10, Concord, NH 03301

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

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

Exhibits D thru H
Page 1 of 7
Initials CO Date 12/17/20
Award # G-2201NHLEA, CFDA #93.568

ALTERNATIVE I - FOR GRANTEEES 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)

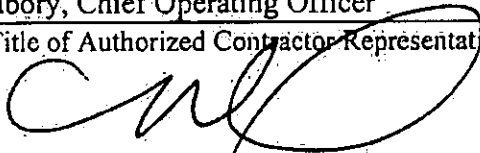
2 Industrial Park Drive
Concord, NH 03301

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

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

January 1, 2022, to December 31, 2022
Period Covered by this Certification

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


Contractor Representative Signature

12/17/2021
Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT E

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

CERTIFICATION REGARDING LOBBYING

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

Programs (indicate applicable program covered):

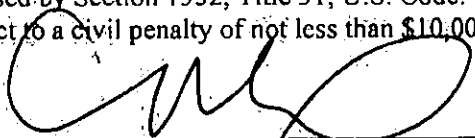
Community Services Block Grant
Low-Income Home Energy Assistance Program
HRRP Program
BWP Program

Contract Period: January 1, 2022, to December 31, 2022

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

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

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



Contractor Representative Signature

Michael Tabory, Chief Operating Officer

Contractor's Representative Title

Community Action Program Belknap-Merrimack Counties, Inc.

Contractor Name

12/17/2021

Date

Exhibits D thru H

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Initials

Date

12/17/21

Award # G-2201NHLIEA, CFDA #93.568

**NEW HAMPSHIRE DEPARTMENT OF ENERGY
STANDARD EXHIBIT F**

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

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

Instructions for Certification

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

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

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

- (11) 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.
- (12) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

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

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

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

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


Contractor Representative Signature

Michael Tabory, Chief Operating Officer
Contractor's Representative Title

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

12/17/2021
Date

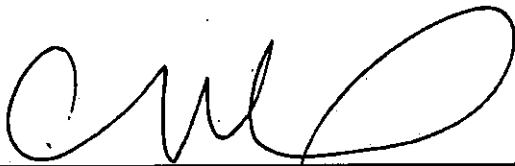
NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT G

CERTIFICATION REGARDING THE
AMERICANS WITH DISABILITIES ACT COMPLIANCE

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

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



Contractor Representative Signature

Michael Tabory, Chief Operating Officer

Contractor's Representative Title

Community Action Program Belknap-Merrimack Counties, Inc.

Contractor Name

12/17/2021

Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT H

CERTIFICATION

Public Law 103-227, Part C

ENVIRONMENTAL TOBACCO SMOKE

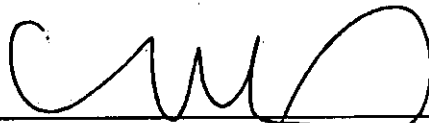
Public Law 103227, Part C Environmental Tobacco Smoke, also known as the Pro Children Act of 1994, requires that smoking not be permitted in any portion of any indoor facility routinely owned or leased or contracted for by an entity and used routinely or regularly for provision of health, day care, education,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

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

Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1,000 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, Chief Operating Officer

Contractor's Representative Title

Community Action Program Belknap-Merrimack Counties, Inc.

Contractor Name

12/17/2021

Date

Exhibits D thru H

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Initials



Date

12/17/21

Award # G-2201NHLIEA, CFDA #93.568

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT I

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

OMB Burden Disclosure Statement

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

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

Applicability and Period of Obligation

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

Employment Practices

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

Subrecipient Assurance

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

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

Data Collection and Access to Records

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

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

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

Applicant Certification

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

Michael Tabory, Chief Operating Officer Signature  Date 12/17/2021

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

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT J

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

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

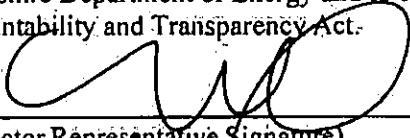
In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), the New Hampshire Department of Energy must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

- 1) Name of entity
- 2) Amount of award
- 3) Funding agency
- 4) NAICS code for contracts / CFDA program number for grants
- 5) Program source
- 6) Award title descriptive of the purpose of the funding action
- 7) Location of the entity
- 8) 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 Department of Energy and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.


(Contractor Representative Signature) Michael Tabory, Chief Operating Officer
(Authorized Contractor Representative Name & Title)
Community Action Program Belknap-Merrimack Counties, Inc. 12/17/2021
(Contractor Name) (Date)

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT J

FORM A

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

1. The 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?

X 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: _____

State of New Hampshire

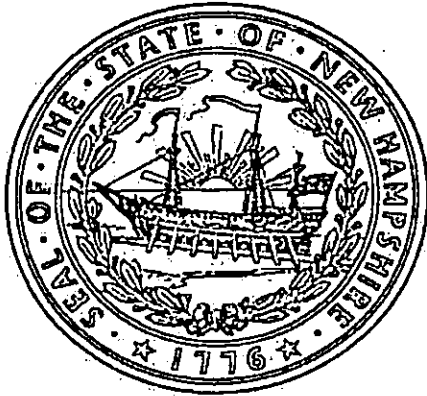
Department of State

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: 0005338239



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 2nd day of April A.D. 2021.

A handwritten signature in black ink, appearing to read "Wm Gardner".

William M. Gardner
Secretary of State

Phone (603) 225-3295
(800) 856-5525
Fax (603) 228-1898
Web www.bm-cap.org



2 Industrial Park Drive
P.O. Box 1016
Concord, NH
03302-1016

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected officer of Community Action Program Belknap-Merrimack Counties, Inc.
2. The following is a true copy of a vote taken at a meeting of the Board of Directors, duly called and held on **January 14, 2021**, at which a quorum of the Directors were present and voting.

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

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. Such authority to be in force and effect until 12/31/2022. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Signature of Elected Officer
Name: Dennis Martino
Title: President, Board of Directors

Dated: 12/17/2021

Rev. 11/12/2020
lkh:COA - dennis martino

ALTON	CONCORD	EPSOM	LACONIA	NEWBURY	SUNCOOK
Senior Center 875-7102	Area Center 225-6880	Meadow Brook Housing 736-8250	Area Center 524-5512	Newbury Commons	Area Center 485-7824
Prospect View Housing 875-3111	Head Start 224-6492		Head Start 528-5334	Housing 763-0360	Senior Center 485-4254
BELMONT	FRANKLIN			PEMBROKE	TILTON
Heritage Terr. Housing 267-8801	Concord Area	Head Start 934-2161	Senior Center 524-7689	Village of Pembroke Farms	Senior Center 527-8291
	Meck on Wheels 225-9092	Early Head Start 934-2161	Family Planning 524-5453	Housing 485-1842	
BRADFORD	Concord Area Transit 225-1989	Senior Center 934-4151	Workplace Success 524-4367	PITTSFIELD	WARNER
Senior Center 938-2104	Homeside Pond Place 228-6956	Riverside Housing 934-5340	Area Center 279-4096	Senior Center 435-8482	Area Center 456-2207
	WIC/CSFP 225-2030			Head Start 435-6618	Head Start 456-2208
	Workplace Success 223-2303			Early Head Start 435-6611	North Ridge Housing 456-3398



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/11/2021

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: Andrea Nicklin PHONE (A/C No. Ext.): (603) 669-3218 FAX (A/C No.): (603) 645-4331 E-MAIL ADDRESS: manch.certs@crossagency.com	
INSURED Community Action Program Belknap-Merrimack Counties Inc. P. O. Box 1016 Concord NH 03302		INSURER(S) AFFORDING COVERAGE INSURER A: Selective Insurance Group INSURER B: Granite State Health Care and Human Services Self- INSURER C: Federal Ins Co INSURER D: INSURER E: INSURER F:	
		NAIC # 12572 524292 20281	

COVERAGES

CERTIFICATE NUMBER: 21-22 All lines w/D&O

REVISION NUMBER:

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


INSR LTR	TYPE OF INSURANCE	ADDITIONAL INSURED	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 type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC <input type="checkbox"/> OTHER: -		S 2508940	10/01/2021	10/01/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 \$
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY		S 2508940	10/01/2021	10/01/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB EXCESS LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$: 0		S 2508940	10/01/2021	10/01/2022	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	HCHS20210000395 (3a.) NH	02/01/2021	02/01/2022	<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	04/01/2021	04/01/2022	Limit \$1,000,000 Deductible \$5,000

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

Refer to policy for exclusionary endorsements and special provisions.

CERTIFICATE HOLDER

CANCELLATION

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

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

**FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 29, 2020 AND
FEBRUARY 28, 2019
AND
INDEPENDENT AUDITORS' REPORTS**

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

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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 29, 2020 and February 28, 2019, 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 29, 2020 and February 28, 2019, 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 5, 2021, 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 5, 2021

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**STATEMENTS OF FINANCIAL POSITION
FEBRUARY 29, 2020 AND FEBRUARY 28, 2019**

	<u>ASSETS</u>	<u>2020</u>	<u>2019</u>
CURRENT ASSETS			
Cash		\$ 549,026	\$ 1,411,762
Accounts receivable		2,558,855	2,321,041
Inventory		22,916	22,800
Prepaid expenses		44,159	52,632
Investments		110,078	102,522
Total current assets		<u>3,283,034</u>	<u>3,910,757</u>
PROPERTY			
Land, buildings and improvements		5,544,770	4,749,673
Equipment, furniture and vehicles		<u>5,652,539</u>	<u>5,979,320</u>
Total property		11,197,309	10,728,993
Less accumulated depreciation		<u>6,695,428</u>	<u>6,330,580</u>
Property, net		<u>4,501,881</u>	<u>4,398,413</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>\$ 7,924,356</u>	<u>\$ 8,448,611</u>
	<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES			
Current portion of notes payable		\$ 201,245	\$ 183,269
Line of credit		550,000	
Accounts payable		1,160,635	1,069,165
Accrued expenses		757,999	1,066,748
Refundable advances		<u>1,084,516</u>	<u>998,332</u>
Total current liabilities		3,754,395	3,317,514
LONG TERM LIABILITIES			
Notes payable, less current portion shown above		<u>814,253</u>	<u>781,385</u>
Total liabilities		<u>4,568,648</u>	<u>4,098,899</u>
NET ASSETS			
Without donor restrictions		2,992,894	3,842,297
With donor restrictions		<u>362,814</u>	<u>507,415</u>
Total net assets		<u>3,355,708</u>	<u>4,349,712</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$ 7,924,356</u>	<u>\$ 8,448,611</u>

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 29, 2020**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2020 Total</u>
REVENUES AND OTHER SUPPORT			
Grant awards	\$ 18,276,247	\$ -	\$ 18,276,247
Other funds	2,437,366	2,986,021	5,423,387
In-kind	920,759	-	920,759
United Way	11,938	-	11,938
Total revenues and other support	21,646,310	2,986,021	24,632,331
NET ASSETS RELEASED FROM RESTRICTIONS	<u>3,130,622</u>	<u>(3,130,622)</u>	
Total	<u>24,776,932</u>	<u>(144,601)</u>	<u>24,632,331</u>
EXPENSES			
Salaries and wages	9,213,867	-	9,213,867
Payroll taxes and benefits	2,508,455	-	2,508,455
Travel	322,894	-	322,894
Occupancy	1,393,046	-	1,393,046
Program services	9,231,697	-	9,231,697
Other costs	1,634,451	-	1,634,451
Depreciation	401,166	-	401,166
In-kind	920,759	-	920,759
Total expenses	<u>25,626,335</u>	<u>-</u>	<u>25,626,335</u>
CHANGE IN NET ASSETS	(849,403)	(144,601)	(994,004)
NET ASSETS, BEGINNING OF YEAR	<u>3,842,297</u>	<u>507,415</u>	<u>4,349,712</u>
NET ASSETS, END OF YEAR	<u>\$ 2,992,894</u>	<u>\$ 362,814</u>	<u>\$ 3,355,708</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
	<u>24,759,653</u>	<u>169,246</u>	<u>24,928,899</u>
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
	<u>24,779,227</u>	<u>-</u>	<u>24,779,227</u>
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.

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED FEBRUARY 29, 2020 AND FEBRUARY 28, 2019**

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (994,004)	\$ 149,672
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation	401,166	330,491
Decrease (increase) in current assets:		
Accounts receivable	(235,814)	672,364
Inventory	(116)	3,767
Prepaid expenses	8,473	35,655
Decrease (increase) in current liabilities:		
Accounts payable	91,470	(374,532)
Accrued expenses	(308,749)	10,072
Refundable advances	86,184	(189,001)
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	<u>(951,390)</u>	<u>638,488</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property	(268,634)	(803,770)
Investment in partnership	<u>(7,556)</u>	<u>(3,789)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(276,190)</u>	<u>(807,539)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Net borrowings on line of credit	550,000	-
Repayment of long term debt	<u>(185,156)</u>	<u>(170,872)</u>
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	<u>364,844</u>	<u>(170,872)</u>
NET DECREASE IN CASH	<u>(862,736)</u>	<u>(339,923)</u>
CASH BALANCE, BEGINNING OF YEAR	<u>1,411,762</u>	<u>1,751,685</u>
CASH BALANCE, END OF YEAR	<u>\$ 549,026</u>	<u>\$ 1,411,762</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for interest	<u>\$ 73,255</u>	<u>\$ 63,133</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES:		
Property purchased with new debt	<u>\$ 236,000</u>	<u>\$ -</u>

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 29, 2020

	<u>Program</u>	<u>Management</u>	<u>Total</u>
Salaries and wages	\$ 8,797,236	\$ 416,631	\$ 9,213,867
Payroll taxes and benefits	2,468,991	39,464	2,508,455
Travel	322,870	24	322,894
Occupancy	1,225,265	167,781	1,393,046
Program Services	9,231,697	-	9,231,697
Other costs:			
Accounting fees	475	60,771	61,246
Legal fees	-	9,261	9,261
Supplies	214,778	31,442	246,220
Postage and shipping	19,055	34,399	53,454
Equipment rental and maintenance	3,627	275	3,902
Printing and publications	27,109	6,562	33,671
Conferences, conventions and meetings	27,248	4,662	31,910
Interest	57,543	15,712	73,255
Insurance	133,619	5,949	139,568
Membership fees	12,862	7,586	20,448
Utility and maintenance	170,336	48,114	218,450
Computer services	51,908	-	51,908
Other	663,656	27,502	691,158
Depreciation	401,166	-	401,166
In-kind	920,759	-	920,759
Total functional expenses	<u>\$ 24,750,200</u>	<u>\$ 876,135</u>	<u>\$ 25,626,335</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
Total functional expenses	<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.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 29, 2020 AND FEBRUARY 28, 2019**

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

During the year, the Organization adopted the provisions of FASB ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (Topic 958). This accounting standard is meant to help not-for-profit entities evaluate whether transactions should be accounted for as contributions or as exchange transactions and, if the transaction is identified as a contribution, whether it is conditional or unconditional. ASU 2018-08 clarifies how an organization determines whether a resource provider is receiving commensurate value in return for a grant. If the resource provider does receive commensurate value from the grant recipient, the transaction is an exchange transaction and would follow the guidance under ASU 2014-09 (FASB ASC Topic 606). If no commensurate value is received by the grant maker, the transfer is a contribution. ASU 2018-08 stresses that the value received by the general public as a result of the grant is not considered to be commensurate value received by the provider of the grant. Results for reporting the years ending February 29, 2020 and February 28, 2019 are presented under FASB ASU 2018-08. The comparative information has not been restated and continues to be reported under the accounting standards in effect in those reporting periods. There was no material impact to the financial statements as a result of adoption. Accordingly, no adjustment to opening net assets was recorded.

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 \$362,814 and \$507,415 at February 29, 2020 and February 28, 2019, 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 2017.

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 (2017 through 2020), 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 \$920,759 and \$829,924 in donated facilities, services and supplies for the years ended February 29, 2020 and February 28, 2019, 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 \$52,181 and \$35,519 for the years ended February 29, 2020 and February 28, 2019, 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 \$868,578 and \$793,945 for the years ended February 29, 2020 and February 28, 2019, respectively.

Advertising

The Organization expenses advertising costs as they are incurred. Total advertising costs for the years ended February 29, 2020 and February 28, 2019 totaled \$46,899 and \$54,461, 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 29, 2020 and February 28, 2019:

	<u>2020</u>	<u>2019</u>
Financial assets at year end:		
Cash and cash equivalents, undesignated	\$ 549,026	\$ 1,411,762
Accounts receivable	2,556,855	2,321,041
Investments	<u>110,078</u>	<u>102,522</u>
Total financial assets	<u>3,215,959</u>	<u>3,835,325</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	362,814	507,415
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>362,814</u>	<u>507,415</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 2,853,145</u>	<u>\$ 3,327,910</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$3,995,000 and \$3,880,000 respectively, at February 29, 2020 and 2019. The Organization has an available line of credit in the amount of \$50,000 and \$200,000, respectively, at February 29, 2020 and February 28, 2019.

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 29, 2020 and February 28, 2019. The Organization has no policy for charging interest on overdue accounts.

4. **REFUNDABLE ADVANCES**

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$1,084,516 and \$998,332 as of February 29, 2020 and February 28, 2019, respectively.

5. **RETIREMENT PLAN**

The Organization has a qualified contributory pension plan which covers substantially all employees. The cost of the plan is charged to programs administered by the Organization. The expense of the plan for the year ended February 29, 2020 and February 28, 2019 totaled \$181,057 and \$184,961, 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 29, 2020 and February 28, 2019, the annual lease expense for the leased facilities was \$546,861 and \$480,258, 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>
2021	\$ 456,568
2022	138,021
2023	125,947
2024	105,882
2025	98,362
Thereafter	<u>876,241</u>
Total	<u>\$ 1,801,021</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 \$341,532 and \$377,163 at February 29, 2020 and 2019, 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 (6.00% and 5.50% at February 29, 2020 and February 28, 2019, respectively) plus 1%, but not less than 6% per annum. The line is secured by all the Organization's assets. There was a balance of \$200,000 outstanding at February 29, 2020. There was no outstanding balance on the line at February 28, 2019.

During the year ended February 29, 2020 the Organization entered into an additional revolving line of credit agreement (the line) in the amount of \$400,000, with a bank that is due on demand. The line calls for monthly variable interest payments based on the LIBOR rate (4.02% at February 29, 2020). The line is secured by all the Organization's assets. There was a balance of \$350,000 outstanding at February 29, 2020.

9. **LONG TERM DEBT**

Long term debt consisted of the following as of February 29, 2020 and February 28, 2019:

	<u>2020</u>	<u>2019</u>
5.50% note payable to a financial institution in monthly installments of \$1,634 through July 2039. The note is secured by property of the Organization.	\$ 232,259	\$ -
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.	520,492	649,372
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.	57,848	64,943
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.	<u>204,899</u>	<u>250,339</u>
Total	1,015,498	964,654
Less amounts due within one year	<u>201,245</u>	<u>183,269</u>
Long term portion	<u>\$ 814,253</u>	<u>\$ 781,385</u>

The scheduled maturities of long-term debt as of February 29, 2020 were as follows:

<u>Year Ending February 28</u>	<u>Amount</u>
2021	\$ 201,245
2022	213,444
2023	226,567
2024	143,136
2025	16,749
Thereafter	<u>214,357</u>
	<u>\$ 1,015,498</u>

10. **PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following as of February 29, 2020 and February 28, 2019:

	<u>2020</u>	<u>2019</u>
Land	\$ 168,676	\$ 168,676
Building and improvements	5,376,094	4,580,996
Equipment and vehicles	<u>5,652,539</u>	<u>5,979,321</u>
	11,197,309	10,728,993
Less accumulated depreciation	<u>6,695,428</u>	<u>6,330,580</u>
Property and equipment, net	<u>\$ 4,501,881</u>	<u>\$ 4,398,413</u>

Depreciation expense for the years ended February 29, 2020 and February 28, 2019 was \$401,166 and \$330,491, 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 29, 2020.

12. **CONCENTRATION OF RISK**

For the years ended February 29, 2020 and February 28, 2019, approximately \$12,100,000 (51%) and \$12,000,000 (48%), 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 29, 2020 and February 28, 2019:

	<u>2020</u>	<u>2019</u>
NH Food Pantry Coalition	\$ 663	\$ 663
Senior Center	141,114	137,743
Elder Services	2,867	200,912
Mary Gale	24,082	-
NH Rotary Food Challenge	5,068	5,068
Summer Feeding	18,840	-
Common Pantry	4,764	5,534
Caring Fund	9,064	11,811
Agency – FAP	4,751	6,342
Agency Head Start	145,747	137,967
Community Crisis	2,550	350
Other Programs	<u>3,304</u>	<u>1,025</u>
Total net assets with donor restrictions	<u>\$ 362,814</u>	<u>\$ 507,415</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 29, 2020 and February 28, 2019.

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 29, 2020 and February 28, 2019 was \$198,763 and \$185,937, 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 \$109,078 and \$101,522 at February 29, 2020 and February 28, 2019, respectively.

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

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

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

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

At February 29, 2020 and February 28, 2019, 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>2020</u>	<u>2019</u>
Beginning balance – mutual funds	\$ 101,522	\$ 97,753
Total gains (losses) – mutual funds	<u>7,556</u>	<u>3,769</u>
Ending balance – mutual funds	<u>\$ 109,078</u>	<u>\$ 101,522</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 29, 2020 and February 28, 2019.

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 5, 2021, the date the financial statements were available to be issued.

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

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

If the Organization does not meet the loan criteria, the unforgiven portion of the PPP loan is payable over five years at an interest rate of 1%, with a deferral of payments for the first six months. The Organization intends to use the proceeds for purposes consistent with the PPP. Through the date of this report, the final determination of forgiveness has not occurred.

SUPPLEMENTAL INFORMATION

(See Independent Auditors' Report)

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED FEBRUARY 29, 2020**

<u>FEDERAL GRANTOR/ PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PASS THROUGH NAME</u>	
<u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Head Start	93.600		01C
Head Start	93.600	State of New Hampshire	NOI
			TO1
Low Income Home Energy Assistance Program	93.568	State of New Hampshire	G-1:
Low Income Home Energy Assistance Program-WX	93.568	State of New Hampshire	G-1:
Low Income Home Energy Assistance Program-HRRP	93.568	State of New Hampshire	G-1:
			TO1
Community Services Block Grant	93.569	State of New Hampshire	G-1:
Social Services Block Grant-Home Delivered & Congregate Meals	93.667	State of New Hampshire	05-£
Social Services Block Grant-Service Link	93.667	State of New Hampshire	545
			TO1
TANF CLUSTER			
Temporary Assistance for Needy Families-Family Planning	93.558	State of New Hampshire	05-£
Temporary Assistance for Needy Families-Workplace Success	93.558	Southern New Hampshire Services	05-£
			CLL
AGING CLUSTER			
Title III, Part B-Senior Transportation	93.044	State of New Hampshire	05-£
Title III, Part C-Congregate Meals	93.045	State of New Hampshire	05-£
Title III, Part C-Home Delivered Meals	93.045	State of New Hampshire	05-£
NSIP	93.053	State of New Hampshire	105£
			CLL
CHILD CARE AND DEVELOPMENT FUND CLUSTER			
Child Care & Development Block Grant	93.575	State of New Hampshire	NOI
Child Care Mandatory & Matching Funds of the CCDF	93.596	State of New Hampshire	NOI
			CLL
MEDICAID CLUSTER			
Medical Assistance Program	93.778	State of New Hampshire	102
Medical Assistance Program - Veterans	93.778	Gateways Community Services	TO1
Family Planning - Services	93.217	State of New Hampshire	05-£
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health	93.354	State of New Hampshire	U62
MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING CLUSTER			
ACA - Maternal, Infant, & Early Childhood Home Visiting Program	93.505	State of New Hampshire	05-£
ACA - Aging & Disability Resource Center	93.517	State of New Hampshire	102
National Family Caregiver Support, Title III, Part E-Service Link	93.052	State of New Hampshire	102
Special Programs for Aging, Title IV-Service Link	93.048	State of New Hampshire	102
CMS Research Demonstrations & Evaluations	93.779	State of New Hampshire	102

<u>FEDERAL GRANTOR/ PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PASS THROUGH NAME</u>	
FOOD DISTRIBUTION CLUSTER			
Commodity Supplemental Food Program	10.565	State of New Hampshire	151
Emergency Food Assistance Program-Administration	10.568	State of New Hampshire	817
Emergency Food Assistance Program	10.569	State of New Hampshire	817
			CLI
Trade Mitigation	10.178	State of New Hampshire	NOI
Rural Housing Preservation Grant	10.433		NOI
			USI
<u>CORPORATION FOR NATIONAL & COMMUNITY SERVICES</u>			
FOSTER GRANDPARENTS/SENIOR COMPANION CLUSTER			
Senior Companion Program	94.016		16S
			CNI
<u>US DEPARTMENT OF TRANSPORTATION</u>			
Formula Grants for Rural Areas-Concord Transit	20.509	State of New Hampshire-Department of Transportation	NH-
TRANSIT SERVICES PROGRAMS CLUSTER			
Enhanced Mobility of Seniors & Ind. W/Disabilities-CAT	20.513	State of New Hampshire-Department of Transportation	NH-
Enhanced Mobility of Seniors & Ind. W/Disabilities-Rural Transportation	20.513	State of New Hampshire-Department of Transportation	NH-
Enhanced Mobility of Seniors & Ind. W/Disabilities-Volunteer Drivers	20.513	Merrimack County	NH-
			CLI
			DO
<u>US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Supportive Housing Program	14.235	State of New Hampshire	05-
Supportive Housing Program-Outreach	14.235	State of New Hampshire	05-
Emergency Solutions Grant	14.231	State of New Hampshire	05-
Continuum of Care Program	14.267	State of New Hampshire	05-
			HUI
<u>US DEPARTMENT OF ENERGY</u>			
Weatherization Assistance for Low Income Persons	81.042	State of New Hampshire	EEI
			DOI
<u>US DEPARTMENT OF LABOR</u>			
Senior Community Service Employment Program	17.235	State of New Hampshire	104
WIAWIOA CLUSTER			

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED FEBRUARY 29, 2020**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Community Action Program Belknap-Merrimack Counties, Inc. under programs of the federal government for the year ended February 29, 2020. 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 29, 2020, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 5, 2021.

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 2020-001 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 5, 2021

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 29, 2020. 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 29, 2020.

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 5, 2021

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 29, 2020

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. were prepared in accordance with generally accepted accounting principles.
2. 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 Belknap-Merrimack Counties, Inc., which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and On Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Community Action Program Belknap-Merrimack Counties, Inc. expresses an unmodified opinion on all major programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a).
7. The programs tested as major programs include:
U.S. Department of Health and Human Services, Low Income Home Energy Assistance Program 93.568, Head Start 93.600, Community Services Block Grant 93.569, U.S. Department of Agriculture, Food Distribution Cluster, 10.565, 10.568, 10.569, Trade Mitigation 10.178, NON-FEDERAL Public Utilities Companies, Electrical Assistance Program.
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Community Action Program Belknap-Merrimack Counties, Inc. was determined to not be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

MATERIAL WEAKNESS

2020-001

Condition: The financial statements presented to the auditor at the beginning of fieldwork understated revenue and expenses by a material amount. This was primarily the result of improper cut off due to revenue and expenses 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's Director of Finance did not regard the proper cut off of the direct fuel assistance payments and reimbursement revenue to be important. Both the accounting staff and the staff within the fuel assistance department appears to maintain good controls and good records, however, the Director of Finance did not understand the importance of using the information available to post an entry to ensure correct cut off of revenue and expenses.

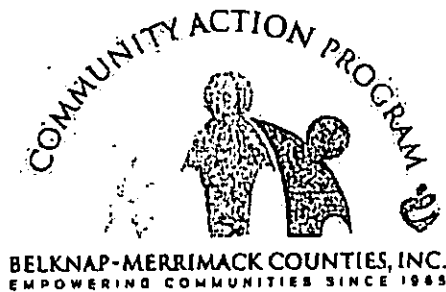
Effect: A significant adjusting journal entry was proposed by the auditor to ensure accurate revenue and expense cut off for the period under audit.

Recommendations: The auditors recommend that the financial closing process include a review of all significant balance sheet and profit and loss accounts.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT

None

Phone (603) 225-3295
 (800) 856-5525
 Fax (603) 228-1898
 Web www.bm-cap.org



2 Industrial Park Drive
 P.O. Box 1016
 Concord, NH
 03302-1016

CORRECTIVE ACTION PLAN

Finding: 2020-001

Plan: Accounts will be reconciled and reviewed on a timely basis and completed prior to the annual close of the financial records.

The Staff Accountant or other accounting staff member reconciles all monthly bank statements which are then approved by the Fiscal Officer. The Staff Accountant prepares an adjusting entry for interest, service charges and other adjustments which are also approved by the Fiscal Officer.

The Staff Accountant or other accounting staff member reconciles all project balance sheet accounts monthly which are then approved by Fiscal Officer. The Staff Accountant or other accounting staff member print necessary schedules to reconcile the accounts & check balance totals. Any reconciling items are brought to the attention of the Fiscal Officer who corrects them at the Bank or approves the adjusting journal entry.

The Organization will ensure the policies are followed as written.

Contact:

Rossana Goding, Fiscal Officer
 2 Industrial Park Drive Concord NH 03303 (603)
 225-3295 x 1131

Jeanne Agri, Chief Executive Officer
 2 Industrial Park Drive Concord, NH 03303 (603)
 225-3295 x 1113

Anticipated completion date: February 28, 2021

ALTON	CONCORD	EPSOM	LACONIA	NEWBURY	SUNCOOK
Senior Center 875-7102	Area Center 225-4680	Meadow Brook Housing 734-8250	Area Center 574-5512	Hawbury Commons 763-0340	Area Center 855-7624
Prospect View Housing 875-3111	Head Start 224-4492		Head Start 528-5334		Senior Center 485-4254
	Early Head Start 224-4492		Early Head Start 528-5334		
	Concord Area	Head Start 934-2741	Senior Center 524-7487		
	Med on Wheels 225-1072	Early Head Start 934-2741	Family Planning 524-5453		
	Concord Area Transit 225-1989	Senior Center 934-4151	Workplace Success 524-4167		
	Monterose Pond Place 228-8756	Friends Housing 934-5130		Village of Pembroke Farms 485-1842	
	WIC/CSP 223-7050			Housing 485-1842	Senior Center 527-6291
	Workplace Success 223-7105				
BELMONT	FRANKLIN		MEREDITH	PEMBROKE	TILTON
Heritage Fair Housing 247-8601			Area Center 279-4096		Senior Center 527-6291
BRADFORD				PITTSFIELD	WARNER
Senior Center 936-2104				Senior Center 435-8482	Area Center 454-7207
				Head Start 435-4618	Head Start 434-7208
				Early Head Start 435-4618	North Ridge Housing 434-7208

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED FEBRUARY 29, 2020**

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.

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.

Current Status: The balance sheet accounts did show evidence of monthly reconciliations. However, the financial closing process was not complete and the required entry to adjust fuel assistance revenue and expense was not made. See 2020-001.



Effective September 2021

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

BOARD OF DIRECTORS

Dennis Martino, <i>President</i>	Theresa M. Cromwell
Chris Pyles, <i>Vice President</i>	Kathy Goode
Safiya Wazir, <i>Treasurer</i>	Sara A. Lewko
A. Bruce Carri, <i>Secretary/Clerk</i>	David Siff, Esq.
Heather Brown	David Croft, Sheriff

Current fiscal year (3/1/21 – 2/28/22) board meetings – 3/11/21, 5/13/21, 9/9/21, 11/18/21, 1/13/22

Community Action Program Belknap-Merrimack Counties, Inc.

Building Weatherization Program (BWP) Program Contract

January 1, 2022 to December 31, 2022

Key Personnel

Brandon Boewe

Weatherization Technical Coordinator/Quality Control Inspector

\$48,282.00

Kenneth Boyer

Weatherization Energy Auditor/Quality Control Inspector

\$47,541.00

Kyle LaValley

Energy Auditor

\$37,050.00

Karen Lingner

Administrative Assistant

\$39,507.00

Christopher Vought

Director of Housing Rehabilitation and Energy Conservation &

Electric Assistance Program

\$90,025.78



Brandon Boewe

SUMMARY

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

EXPERIENCE

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

Concord, NH — June, 2016 - Present

Accomplishments

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

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

Concord, NH — April 2016 - June 2016

Accomplishments

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

Coos County Energy Auditor, Tri-County Community Action Program

Tamworth/Berlin, NH — July 2015 - April 2016

Accomplishments

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

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

Weatherization Installer/Energy Auditor, Green & Wired Building Solutions

Loudon, NH — November 2014 - June 2015

Accomplishments

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

Residential Energy Specialist Intern, GDS Associates Inc.

Manchester, NH — April 2014 - November 2014

Accomplishments

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

Intern, New Hampshire Ball Bearing, Astro Division

Laconia, NH — December 2013 - April 2014

Accomplishments

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

EDUCATION

Lakes Region Community College

Energy Services and Technology — 2011 - 2015

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

SKILLS

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

REFERENCES

References are available upon request.

Kenneth Boyer

PROFESSIONAL SUMMARY

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

EXPERIENCE

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

JANUARY 2018 - AUGUST 2019

- Acquired BPI Building Analyst Certification. Performed energy audits throughout New Hampshire within the NHEaves 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.

KYLE LAVALLEY

EXPERIENCE

FEBRUARY 2013 – PRESENT

ENVIRONMENTAL SERVICES TECHNICIAN II, ELLIOT HOSPITAL

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

FEBRUARY 2009 – APRIL 2013

WAIT STAFF, BLAKE'S RESTAURANT & CREAMERY

- stocking supplies
- waiting and bussing tables

JUNE 2007 – FEBRUARY 2009

DELI MANAGER, TWIN MOUNTAIN COUNTRY STORE

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

JUNE 2005 – JUNE 2006

LABORER, WHITNEY'S LLC HOME IMPROVEMENT

- SIDING HOUSES
- FRAMING

EDUCATION

JUNE 2005

HIGH SCHOOL DIPLOMA, OMBUDSMAN EDUCATION, LANCASTER, NH

SKILLS

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

Karen M. Lingner

Employment History:

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

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

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

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

1999 – 2003 Caregiver for Parents

1987 – 1999 Customer Service Representative
Stevens Insurance Agency

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

Education

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

CHRISTOPHER A. VOUGHT II

SUMMARY OF SKILLS

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

CAREER EXPERIENCE

Director of Housing Rehabilitation and Energy Conservation
Community Action Program
Belknap-Merrimack Counties Inc.

02/2019-Current

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

Certified Building Analyst/Energy Auditor
Southern New Hampshire Services Inc.

11/2017-02/2019

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

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

State of New Hampshire Licensed Home Inspector

10/2016-Current

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

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

Home, Facilities & Property Maintenance/Repair Services

06/2015-06/2017

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

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

Independent Carpet Contractor/Installer

03/2008-02/2017

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

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

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

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

EDUCATION & CERTIFICATIONS

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