

COMMISSIONER
Jared S. Chicoine

DEPUTY COMMISSIONER
Christopher J. Ellms, Jr.



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

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

Tel. (603) 271-3670

FAX No. 271-1526

Website:
www.energy.nh.gov

October 24, 2022

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

REQUESTED ACTION

The Department of Energy respectfully requests authorization to enter into a **SOLE SOURCE** contract with Community Action Partnership of Strafford County, (VC #177200), Dover, NH, in the amount of \$7,003 for the Senior Energy Assistance Services (SEAS) Program, effective upon Governor and Executive Council approval through September 30, 2025. 100% Other Funds (NH DHHS).

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

| <u>NH Department of Energy, Fuel Assistance</u> | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|---|----------------|----------------|----------------|
| 02-52-52-520010-33540000-074-500587 | | | |
| Grants for Pub Assist & Relief | \$2,626 | \$3,502 | \$875 |

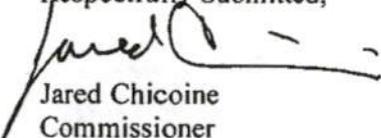
EXPLANATION

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

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

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

Respectfully Submitted,


Jared Chicoine
Commissioner

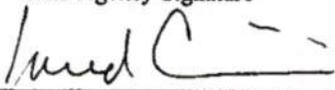
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

| | | | |
|---|--|---|--|
| 1.1 State Agency Name New Hampshire Department of Energy | | 1.2 State Agency Address 21 So. Fruit Street, Ste. 10 Concord, New Hampshire 03301 | |
| 1.3 Contractor Name Community Action Partnership of Strafford County | | 1.4 Contractor Address 577 Central Avenue, Suite 10, PO Box 160, Dover, NH 03820 | |
| 1.5 Contractor Phone Number (603) 516-8130 | 1.6 Account Number 02-52-52-520010- 33540000-074-500587 52SEAS23 | 1.7 Completion Date September 30, 2025 | 1.8 Price Limitation \$7,003 |
| 1.9 Contracting Officer for State Agency Eileen Smigowski, Fuel Assistance Program Administrator | | 1.10 State Agency Telephone Number (603) 271-8317 | |
| 1.11 Contractor Signature  Date: 10/20/22 | | 1.12 Name and Title of Contractor Signatory Betsey Andrews Parker, Executive Director | |
| 1.13 State Agency Signature  Date: 10/21/22 | | 1.14 Name and Title of State Agency Signatory Jared Chicoine, Commissioner | |
| 1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____ | | | |
| 1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 11/4/2022 | | | |
| 1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____ | | | |

Contractor Initials 
 Date 10/20/22
 CAPSC 2101NHOASS
 CFDA#93.044

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.

Award: 2101NHOASS

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

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

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

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

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

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT A

SPECIAL PROVISIONS

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

4. CONDITIONAL NATURE OF AGREEMENT

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

CAPCSEAS23

2101NHOASS:

CFDA 93,044

Contractor Initials *ZAP*
Date *10/20/22*

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

- 8 Amend paragraph 9.2 of the General Provisions by deleting the sentence: "The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in Exhibit B."
- 9 Amend paragraph 9 of the General Provisions by adding the following subparagraphs:

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

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

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

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

CAPCSEAS23
2101NHOASS:
CFDA 93,044

Contractor Initials Cap
Date 10/20/22

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT B

SCOPE OF SERVICES

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

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

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

CAPSEAS23

2101NHOASS:

CFDA 93.044

Contractor Initials EAP
Date 10/20/22

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT C

PAYMENT TERMS

In consideration of the satisfactory performance of the services as determined by the State, the State agrees to pay over to the Contractor the sum of \$7,003.00 (which hereinafter is referred to as the "funds")

The following funds will be authorized:

\$7,003.00 for Senior Energy Assistance Services (SEAS)

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

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

CAPSEAS23

2101NHOASS:

CFDA 93,044

Contractor Initials EMP
Date 10/20/22

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT D

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

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

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

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

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

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

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

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

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

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

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

Community Action Partnership of Stratford County
Contractor Name

September 21, 2022 to September 30, 2025
Period covered by this Certification

Betsy Andrews Parker CEO
Name and Title of Authorized Contractor Representative

[Signature]
Contractor Representative Signature

10/20/22
Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT E

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

CERTIFICATION REGARDING LOBBYING

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

Programs (indicate applicable program covered):

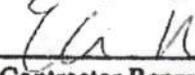
SEAS

Contract Period: September 21, 2022 to September 30, 2025

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 | Contractor's Representative Title |
| <u>Community Action Partnership of Strafford County</u> | <u>10/20/22</u> |
| Contractor Name | Date |

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT F

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions, execute the following Certification:

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

Instructions for Certification

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

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

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

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

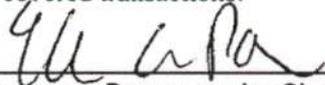
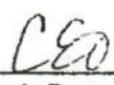
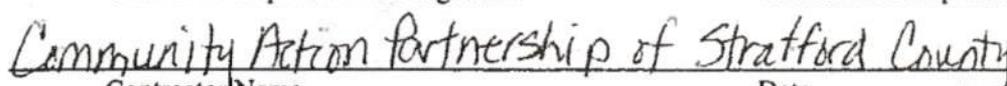
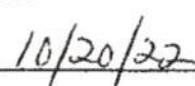
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

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

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

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

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

| | |
|--|---|
|  |  |
| Contractor Representative Signature | Contractor's Representative Title |
|  |  |
| Contractor Name | Date |

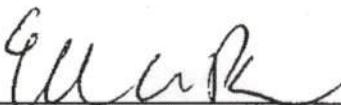
NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT G

CERTIFICATION REGARDING THE
AMERICANS WITH DISABILITIES ACT COMPLIANCE

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

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


Contractor Representative Signature

CEO
Contractor's Representative Title

Community Action Partnership of Strafford County
Contractor Name

10/20/22
Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT H

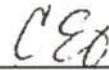
CERTIFICATION
Public Law 103-227, Part C
ENVIRONMENTAL TOBACCO SMOKE

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

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



Contractor Representative Signature



Contractor's Representative Title

Community Action Partnership of Strafford County

Contractor Name

Date

10/20/22

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

Exhibit I

STATE

| First 9/30/2022 | ADMIN. | FA PROGRAM | SEAS | ASSURANCE 16 | TOTAL |
|----------------------------------|-------------------|---------------------|------------------|-------------------|---------------------|
| CONTRACTED BUDGET | 538,220.00 | 5,646,370.00 | 82,200.00 | 357,200.00 | 6,623,990.00 |
| EXPECTED BUDGET | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PREVIOUSLY OBLIGATED | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| THIS APPROVAL TO OBLIGATE | 0.00 | 0.00 | 0.00 | 0.00 | 1,165,551.00 |
| TOTAL AVAILABLE TO OBLIGATE | 0.00 | 1,165,551.00 | 0.00 | 0.00 | 1,165,551.00 |
| NOT AUTHORIZED TO OBLIGATE | 538,220.00 | 4,480,819.00 | 82,200.00 | 357,200.00 | 5,458,439.00 |

BMCA

| First 9/30/2022 | ADMIN. | FA PROGRAM | SEAS | ASSURANCE16 | TOTAL |
|----------------------------------|------------------|---------------------|------------------|------------------|---------------------|
| CONTRACTED BUDGET | 95,663.00 | 1,003,586.00 | 12,905.00 | 69,960.00 | 1,182,114.00 |
| EXPECTED BUDGET | | | | | 0.00 |
| PREVIOUSLY OBLIGATED | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| THIS APPROVAL TO OBLIGATE | 0.00 | 207,112.00 | 0.00 | 0.00 | 207,112.00 |
| TOTAL AVAILABLE TO OBLIGATE | 0.00 | 207,112.00 | 0.00 | 0.00 | 207,112.00 |
| NOT AUTHORIZED TO OBLIGATE | 95,663.00 | 796,474.00 | 12,905.00 | 69,960.00 | 975,002.00 |

SNHS

| First 9/30/2022 | ADMIN. | FA PROGRAM | SEAS | ASSURANCE 16 | TOTAL |
|----------------------------------|-------------------|---------------------|------------------|------------------|---------------------|
| CONTRACTED BUDGET | 163,777.00 | 1,718,152.00 | 34,968.00 | 84,220.00 | 2,001,117.00 |
| EXPECTED BUDGET | | | | | 0.00 |
| PREVIOUSLY OBLIGATED | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| THIS APPROVAL TO OBLIGATE | 0.00 | 354,578.00 | 0.00 | 0.00 | 354,578.00 |
| TOTAL AVAILABLE TO OBLIGATE | 0.00 | 354,578.00 | 0.00 | 0.00 | 354,578.00 |
| NOT AUTHORIZED TO OBLIGATE | 163,777.00 | 1,363,574.00 | 34,968.00 | 84,220.00 | 1,646,539.00 |

SCS

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

CAPSC

| First 9/30/2022 | ADMIN. | FA PROGRAM | SEAS | ASSURANCE 16 | TOTAL |
|----------------------------------|------------------|-------------------|-----------------|------------------|-------------------|
| CONTRACTED BUDGET | 54,676.00 | 573,593.00 | 7,003.00 | 55,110.00 | 690,382.00 |
| EXPECTED BUDGET | | | | | 0.00 |
| PREVIOUSLY OBLIGATED | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| THIS APPROVAL TO OBLIGATE | 0.00 | 118,373.00 | 0.00 | 0.00 | 118,373.00 |
| TOTAL AVAILABLE TO OBLIGATE | 0.00 | 118,373.00 | 0.00 | 0.00 | 118,373.00 |
| NOT AUTHORIZED TO OBLIGATE | 54,676.00 | 455,220.00 | 7,003.00 | 55,110.00 | 572,009.00 |

TCCA

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

SEAS 2101NHOASS
CFDA#93.044

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

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT J

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

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

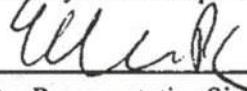
In accordance with 2 CFR Part 170 (*Reporting Sub-award and Executive Compensation Information*), the New Hampshire Department of Energy must report the following information for any sub-award or contract award subject to the FFATA reporting requirements:

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

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

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

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



(Contractor Representative Signature) Betsey Andrews Parker, CEO
(Authorized Contractor Representative Name & Title)

Community Action Partnership of Stafford County 10/20/22

Contractor Initials EAP
Date 10/20/22
Page 1 of 2
SEAS CFDA#93.044

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT J
FORM A

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

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

Z3KKLWN.D4993

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

NO

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: _____

Contractor Initials Gap
Date 10/20/22
Page 2 of 2
SEAS CFDA#93.044

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 PARTNERSHIP OF STRAFFORD COUNTY is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 25, 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: 65583

Certificate Number: 0005748257



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 4th day of April A.D. 2022.

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

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

I, Alison Dorow, hereby certify that:
(Name of the elected Officer of the Corporation/LLC. cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Community Action Partnership of Strafford County.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on October 19, 2022, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Betsey Andrews Parker, CEO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Community Action Partnership of Strafford County to enter into contracts or agreements with the State.

(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: 10/20/22



Signature of Elected Officer
Name: Alison Dorow
Title: Secretary



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
06/29/2022

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

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

| | | | |
|--|--|---|--|
| PRODUCER CGI Insurance, Inc. 5 Dartmouth Drive Auburn NH 03032 | | CONTACT NAME: Teri Davis PHONE (A/C, No, Ext): (877) 562-8954 FAX (A/C, No): (866) 574-2443 E-MAIL ADDRESS: TDavis@CGIBusinessInsurance.com | |
| INSURED Community Action Partnership of Strafford County, DBA: Strafford CAP 577 Central St, Ste 10 Dover NH 03820 | | INSURER(S) AFFORDING COVERAGE INSURER A: Hanover Insurance Company NAIC # 22292 INSURER B: Eastern Alliance 10724 INSURER C: Philadelphia Indemnity INSURER D: INSURER E: INSURER F: | |

COVERAGES CERTIFICATE NUMBER: 22-23 Master REVISION NUMBER:

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

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS |
|----------|---|-----------|----------|------------------|-------------------------|-------------------------|---|
| A | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Abuse & Molestation Liab \$1Million GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER | | | ZHV A192135 | 07/01/2022 | 07/01/2023 | EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ Included Professional Liability \$ 1,000,000 |
| A | AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY | | | AWVA 156930 | 07/01/2022 | 07/01/2023 | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Medical Payments \$ 5,000 |
| A | <input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 0 | | | UHVA 192136 | 07/01/2022 | 07/01/2023 | EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ 4,000,000 |
| 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 | 01-0000113794-05 | 07/01/2022 | 07/01/2023 | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000 |
| C | Directors & Officers EPLI and Crime Included | | | PHSD1725130 | 07/01/2022 | 07/01/2023 | Per Occurrence \$3,000,000 Aggregate Limit \$6,000,000 Employee Dishonesty \$1,000,000 |

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

Workers Comp 3A State: NH

CERTIFICATE HOLDER

CANCELLATION

| | |
|---|--|
| State of NH; NH Dept of Energy 21 South Fruit St, Ste 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  |
|---|--|

© 1986-2015 ACORD CORPORATION. All rights reserved.

Financial Statements

COMMUNITY ACTION PARTNERSHIP OF
STRAFFORD COUNTY AND AFFILIATE

FOR THE YEARS ENDED
DECEMBER 31, 2020 AND 2019
AND
INDEPENDENT AUDITORS' REPORTS

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

DECEMBER 31, 2020 AND 2019

TABLE OF CONTENTS

| | <u>Page(s)</u> |
|--|-----------------------|
| Independent Auditors' Report | 1 - 2 |
| Financial Statements: | |
| Consolidated Statements of Financial Position | 3 |
| Consolidated Statements of Activities | 4 - 5 |
| Consolidated Statements of Functional Expenses | 6 - 7 |
| Consolidated Statements of Cash Flows | 8 |
| Consolidated Notes to Financial Statements | 9 - 22 |
| Supplementary Information: | |
| Consolidating Statement of Financial Position | 23 |
| Consolidating Statement of Activities | 24 |
| Schedule of Expenditures of Federal Awards | 25 - 26 |
| Notes to Schedule of Expenditures of Federal Awards | 27 |
| Independent Auditors' Reports on Internal Control and Compliance | 28 - 31 |
| Schedule of Findings and Questioned Costs | 32 |

To the Board of Directors of
Community Action Partnership of Strafford County and Affiliate
Dover, New Hampshire

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Community Action Partnership of Strafford County (a New Hampshire nonprofit organization) and Affiliate, which comprise the consolidated statements of financial position as of December 31, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated financial statements based on our audits. We conducted our audits 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 audits to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of Community Action Partnership of Strafford County and Affiliate as of December 31, 2020 and 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 Matters

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (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 consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2021, on our consideration of Community Action Partnership of Strafford County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Partnership of Strafford County's internal control over financial reporting and compliance.

*Leon, McDonnell & Roberts
Professional Association*

November 4, 2021
Wolfeboro, New Hampshire

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2020 AND 2019**

| | <u>2020</u> | <u>2019</u> |
|--|---------------------|---------------------|
| <u>ASSETS</u> | | |
| CURRENT ASSETS | | |
| Cash and cash equivalents | \$ 1,316,311 | \$ 1,068,744 |
| Accounts receivable | 2,268,903 | 1,525,775 |
| Contributions receivable | 38,400 | 68,100 |
| Inventory | 226,233 | 19,510 |
| Prepaid expenses | 36,318 | 12,570 |
| Total current assets | <u>3,886,165</u> | <u>2,694,699</u> |
| NONCURRENT ASSETS | | |
| Security deposits | 5,326 | 5,350 |
| Property, net of accumulated depreciation | 5,273,321 | 4,815,150 |
| Other noncurrent assets | 27,500 | 27,500 |
| Total noncurrent assets | <u>5,306,147</u> | <u>4,848,000</u> |
| TOTAL ASSETS | <u>\$ 9,192,312</u> | <u>\$ 7,542,699</u> |
| <u>LIABILITIES AND NET ASSETS</u> | | |
| CURRENT LIABILITIES | | |
| Demand note payable | \$ 105,377 | \$ 105,432 |
| Current portion of long term debt | 18,343 | - |
| Accounts payable | 1,497,685 | 455,276 |
| Accrued payroll and related taxes | 88,682 | 193,430 |
| Accrued compensated absences | 131,108 | 84,272 |
| Deferred revenue | 107,606 | - |
| Refundable advances | 473,291 | 491,025 |
| Paycheck Protection Program | 97,500 | - |
| Other current liabilities | 1,318 | 4,955 |
| Total current liabilities | <u>2,520,910</u> | <u>1,334,390</u> |
| NONCURRENT LIABILITIES | | |
| Long term debt, less current portion shown above | <u>2,775,919</u> | <u>2,566,846</u> |
| Total liabilities | <u>5,296,829</u> | <u>3,901,236</u> |
| NET ASSETS | | |
| Without donor restrictions | 3,593,917 | 3,330,373 |
| With donor restrictions | 301,566 | 311,090 |
| Total net assets | <u>3,895,483</u> | <u>3,641,463</u> |
| TOTAL LIABILITIES AND NET ASSETS | <u>\$ 9,192,312</u> | <u>\$ 7,542,699</u> |

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020**

| | <u>Without Donor Restrictions</u> | <u>With Donor Restrictions</u> | <u>Total</u> |
|---|---------------------------------------|------------------------------------|---------------|
| CHANGE IN NET ASSETS | | | |
| REVENUES AND OTHER SUPPORT | | | |
| Grant revenue | \$ 11,412,231 | \$ - | \$ 11,412,231 |
| Fees for service | 1,544,770 | - | 1,544,770 |
| Rent revenue | 15,255 | - | 15,255 |
| Public support | 451,985 | 255,657 | 707,642 |
| In-kind donations | 630,948 | - | 630,948 |
| Interest | 103 | - | 103 |
| Fundraising | 64,423 | - | 64,423 |
| Gain on sale of equipment | 2,000 | - | 2,000 |
| | <hr/> | <hr/> | <hr/> |
| Total revenues and support | 14,121,715 | 255,657 | 14,377,372 |
| NET ASSETS RELEASED FROM RESTRICTIONS | | | |
| | <hr/> | <hr/> | <hr/> |
| | 265,181 | (265,181) | - |
| | <hr/> | <hr/> | <hr/> |
| Total revenues, support, and net assets released from restrictions | 14,386,896 | (9,524) | 14,377,372 |
| EXPENSES | | | |
| Program services | | | |
| Child services | 4,470,403 | - | 4,470,403 |
| Community services | 2,258,463 | - | 2,258,463 |
| Energy assistance | 2,063,659 | - | 2,063,659 |
| Housing | 2,920,930 | - | 2,920,930 |
| Weatherization | 1,347,740 | - | 1,347,740 |
| Workforce development | 92,113 | - | 92,113 |
| | <hr/> | <hr/> | <hr/> |
| Total program services | 13,153,308 | - | 13,153,308 |
| Supporting activities | | | |
| Management and general | 894,695 | - | 894,695 |
| Fundraising | 75,349 | - | 75,349 |
| | <hr/> | <hr/> | <hr/> |
| Total expenses | 14,123,352 | - | 14,123,352 |
| | <hr/> | <hr/> | <hr/> |
| CHANGE IN NET ASSETS | 263,544 | (9,524) | 254,020 |
| NET ASSETS, BEGINNING OF YEAR | <hr/> | <hr/> | <hr/> |
| | 3,330,373 | 311,090 | 3,641,463 |
| NET ASSETS, END OF YEAR | <hr/> | <hr/> | <hr/> |
| | \$ 3,593,917 | \$ 301,566 | \$ 3,895,483 |

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019**

| | <u>Without Donor Restrictions</u> | <u>With Donor Restrictions</u> | <u>Total</u> |
|---|---------------------------------------|------------------------------------|--------------|
| CHANGES IN UNRESTRICTED NET ASSETS | | | |
| REVENUES AND OTHER SUPPORT | | | |
| Grant revenue | \$ 8,385,228 | \$ - | \$ 8,385,228 |
| Fees for service | 2,026,319 | - | 2,026,319 |
| Rent revenue | 9,385 | - | 9,385 |
| Public support | 492,204 | 240,031 | 732,235 |
| In-kind donations | 699,583 | - | 699,583 |
| Interest | 335 | - | 335 |
| Fundraising | 25,334 | - | 25,334 |
| | <hr/> | <hr/> | <hr/> |
| Total revenues and support | 11,638,388 | 240,031 | 11,878,419 |
| NET ASSETS RELEASED FROM RESTRICTIONS | | | |
| | <hr/> | <hr/> | <hr/> |
| | 585,065 | (585,065) | - |
| | <hr/> | <hr/> | <hr/> |
| Total revenues, support, and net assets released from restrictions | 12,223,453 | (345,034) | 11,878,419 |
| | <hr/> | <hr/> | <hr/> |
| EXPENSES | | | |
| Program services | | | |
| Child services | 4,467,961 | - | 4,467,961 |
| Community services | 1,084,934 | - | 1,084,934 |
| Energy assistance | 2,382,868 | - | 2,382,868 |
| Housing | 310,583 | - | 310,583 |
| Weatherization | 1,894,803 | - | 1,894,803 |
| Workforce development | 134,487 | - | 134,487 |
| | <hr/> | <hr/> | <hr/> |
| Total program services | 10,275,636 | - | 10,275,636 |
| Supporting activities | | | |
| Management and general | 834,730 | - | 834,730 |
| Fundraising | 93,752 | - | 93,752 |
| | <hr/> | <hr/> | <hr/> |
| Total expenses | 11,204,118 | - | 11,204,118 |
| | <hr/> | <hr/> | <hr/> |
| CHANGE IN NET ASSETS BEFORE NONCASH CONTRIBUTION | 1,019,335 | (345,034) | 674,301 |
| NONCASH CONTRIBUTION | <hr/> | <hr/> | <hr/> |
| | 1,003,996 | - | 1,003,996 |
| | <hr/> | <hr/> | <hr/> |
| CHANGE IN NET ASSETS | 2,023,331 | (345,034) | 1,678,297 |
| NET ASSETS, BEGINNING OF YEAR | <hr/> | <hr/> | <hr/> |
| | 1,307,042 | 656,124 | 1,963,166 |
| | <hr/> | <hr/> | <hr/> |
| NET ASSETS, END OF YEAR | \$ 3,330,373 | \$ 311,090 | \$ 3,641,463 |
| | <hr/> | <hr/> | <hr/> |

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFORD COUNTY AND AFFILIATE
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2020

| | Child Services | Community Services | Energy Assistance | Housing | Weatherization | Workforce Development | Total Program Services | Intermediates (Allocation) Pools | Management and General | Fundraising | Total |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|------------------------|----------------------------------|------------------------|------------------|----------------------|
| Payroll | \$ 2,297,109 | \$ 540,656 | \$ 227,765 | \$ 229,407 | \$ 120,813 | \$ 47,695 | \$ 3,463,665 | \$ 102,841 | \$ 561,412 | \$ 26,548 | \$ 4,156,468 |
| Payroll taxes | 184,238 | 44,388 | 17,229 | 16,357 | 8,211 | 3,599 | 276,023 | 7,997 | 28,065 | 2,153 | 312,238 |
| Fringe benefits | 226,396 | 14,882 | 32,476 | 11,346 | 15,430 | 6,999 | 307,529 | 5,789 | 25,605 | 1,890 | 340,813 |
| Weatherization material, fuel and client assistance | 41,758 | 84,176 | 1,651,570 | 2,502,856 | 1,143,419 | 4,266 | 5,428,045 | - | - | - | 5,428,045 |
| In-kind expenses | 200,585 | 430,363 | - | - | - | 515 | 630,948 | - | - | - | 630,948 |
| Consultants and contract labor | 252,203 | 119,717 | 10,453 | 32,780 | 4,516 | 89 | 420,184 | 22,527 | 82,335 | 4,410 | 529,458 |
| Consumable supplies | 228,939 | 745,567 | 1,208 | 2,043 | 6,439 | 88 | 982,345 | 192,667 | 23,971 | 3,551 | 1,202,534 |
| Rent | 465,693 | 85,622 | 58,320 | 31,382 | 8,404 | 20,860 | 670,451 | (526,032) | 30,688 | 2,394 | 177,531 |
| Repairs and maintenance | 72,495 | 47,814 | 13,378 | 11,090 | 6,409 | 752 | 151,938 | 214,823 | 10,523 | 8,680 | 366,264 |
| Utilities | 120,444 | 12,453 | 12,220 | 23,703 | 2,589 | 3,250 | 174,639 | (24,910) | 21,270 | 780 | 171,759 |
| Insurance | 78,188 | 6,499 | 1,234 | 26,753 | 3,677 | 854 | 119,205 | 13,988 | 7,688 | 156 | 141,039 |
| Meatdriags, events and training | 60,027 | 21,508 | 204 | 180 | 8,838 | - | 90,557 | 215 | 7,122 | 1,276 | 99,170 |
| Depreciation | 74,321 | 26,863 | 391 | 4,821 | 4,328 | 2,320 | 112,844 | - | 69,956 | - | 182,800 |
| Travel | 35,896 | 6,534 | 202 | 477 | 3,722 | 500 | 47,331 | (18,292) | 1,145 | 158 | 30,342 |
| Copying and postage | 31,050 | 592 | 6,612 | 262 | 6,612 | 177 | 38,993 | - | 4,334 | 5,201 | 48,528 |
| Retirement | 11,943 | 3,321 | 1,015 | 1,271 | 280 | 217 | 18,041 | 257 | 4,764 | 113 | 23,175 |
| Equipment and computer | 10,001 | 41,181 | 11,161 | 20,307 | 1,664 | 20 | 84,334 | 2,350 | 2,276 | 70 | 89,030 |
| Interest expense | 79,974 | 5,128 | 17,816 | 2,005 | 8,649 | - | 113,772 | 2,168 | 15,343 | 1,056 | 132,339 |
| Other program support | 1,052 | 20,759 | 355 | 90 | 78 | - | 22,434 | 3,512 | 198 | 14,731 | 40,875 |
| Total expenses | \$ 4,470,403 | \$ 2,259,483 | \$ 2,063,659 | \$ 2,920,930 | \$ 1,347,740 | \$ 92,113 | \$ 13,153,308 | \$ - | \$ 894,695 | \$ 75,349 | \$ 14,123,352 |

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STAFFORD COUNTY

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2019

| | Child Services | Community Services | Energy Assistance | Housing | Weatherization | Workforce Development | Total Program Services | Intermediate (Allocation) Pools | Management and General | Fundraising | Total |
|--|-------------------|-----------------------|----------------------|------------|----------------|--------------------------|---------------------------|---------------------------------------|------------------------------|-------------|---------------|
| Payroll taxes | \$ 2,189,019 | \$ 354,869 | \$ 277,226 | \$ 61,985 | \$ 110,799 | \$ 78,252 | \$ 3,072,050 | \$ 106,649 | \$ 441,704 | \$ 36,580 | \$ 3,656,983 |
| Fringe benefits | 184,122 | 27,441 | 20,586 | 4,333 | 7,274 | 5,911 | 229,667 | 8,416 | 48,879 | 2,813 | 289,775 |
| Weatherization material, fuel and client assistance | 188,748 | 25,710 | 38,852 | 6,034 | 12,536 | 9,785 | 279,845 | 7,497 | 22,254 | 4,833 | 314,249 |
| In-kind expenses | 48,338 | 18,514 | 1,950,305 | 158,775 | 1,885,131 | 1,489 | 3,858,562 | - | - | - | 3,858,562 |
| Consultants and contract labor | 280,678 | 404,468 | - | - | 500 | 819 | 695,644 | - | - | 3,939 | 699,583 |
| Consumable supplies | 263,088 | 23,990 | 3,028 | 15,403 | 1,110 | 1,607 | 308,036 | 17,231 | 93,118 | 4,995 | 423,380 |
| Rent | 372,577 | 115,909 | 1,105 | 5,413 | 5,023 | 5,023 | 501,634 | 25,407 | 30,977 | 1,768 | 559,786 |
| Repairs and maintenance | 410,129 | 28,747 | 53,052 | 28,011 | 6,739 | 24,103 | 548,781 | (439,922) | 28,681 | 1,649 | 139,189 |
| Utilities | 29,287 | 14,801 | 9,078 | 3,839 | 359 | 1,478 | 58,842 | 132,983 | 12,568 | 134 | 204,327 |
| Insurance | 111,389 | 6,161 | 12,460 | 11,403 | 2,072 | 5,753 | 149,238 | (12,262) | 17,018 | 517 | 154,511 |
| Meetings, events and training | 96,489 | 5,697 | 1,699 | 5,036 | 1,959 | 1,128 | 111,988 | 11,349 | 15,137 | 207 | 138,881 |
| Depreciation | 98,054 | 17,231 | 2,915 | 180 | 14,722 | 185 | 133,297 | 5,029 | 21,688 | 2,385 | 162,379 |
| Travel | 64,286 | 29,918 | 391 | 4,621 | 3,807 | 185 | 105,145 | - | 69,956 | - | 175,101 |
| Copying and postage | 98,098 | 9,027 | 1,157 | 1,255 | 5,852 | 1,158 | 116,547 | (23,504) | 10,948 | 148 | 104,139 |
| Retirement | 22,053 | 528 | 9,177 | 115 | 40 | 118 | 32,031 | 76 | 3,336 | 18,958 | 54,401 |
| Equipment and computer | 13,004 | 1,578 | 1,331 | 280 | 377 | 192 | 16,782 | 267 | 11,129 | 252 | 28,410 |
| Interest expense | 8,130 | 452 | 2,453 | - | 24,129 | 189 | 36,550 | 10,224 | 4,190 | - | 50,964 |
| Indirect costs | - | - | - | - | 10,439 | - | 10,439 | 150,560 | 2,156 | - | 163,155 |
| Other program support | 1,892 | 3,893 | 55 | 34 | 2,135 | - | 8,009 | - | 945 | - | 945 |
| Total expenses | \$ 4,467,961 | \$ 1,094,934 | \$ 2,382,868 | \$ 310,583 | \$ 1,894,803 | \$ 134,487 | \$ 10,275,636 | \$ - | \$ 834,730 | \$ 93,752 | \$ 11,204,118 |

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

| | <u>2020</u> | <u>2019</u> |
|--|---------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Change in net assets | \$ 254,020 | \$ 1,678,297 |
| Adjustment to reconcile change in net assets to net cash provided by operating activities: | | |
| Depreciation | 182,800 | 175,101 |
| Donated property and equipment | - | (1,003,996) |
| Gain on the sale of equipment | (2,000) | - |
| (Increase) decrease in assets: | | |
| Accounts receivable | (743,128) | (419,051) |
| Contributions receivable | 29,700 | (4,300) |
| Tax credits receivable | - | 250,000 |
| Inventory | (206,723) | (6,090) |
| Prepaid expenses | (23,748) | 45,696 |
| Security deposits | 24 | - |
| Increase (decrease) in liabilities: | | |
| Accounts payable | 1,042,409 | 46,317 |
| Accrued payroll and related taxes | (104,748) | 31,864 |
| Accrued compensated absences | 46,836 | (9,812) |
| Deferred revenue | 107,606 | - |
| Refundable advances | (17,734) | 75,690 |
| Paycheck Protection Program | 97,500 | - |
| Other current liabilities | (3,637) | (74,466) |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | <u>659,177</u> | <u>785,250</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Purchases of property and equipment | (640,971) | (158,292) |
| Proceeds on sale of equipment | <u>2,000</u> | <u>-</u> |
| NET CASH USED IN INVESTING ACTIVITIES | <u>(638,971)</u> | <u>(158,292)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Borrowings of long-term debt | 485,181 | - |
| Payments made on long-term debt | (257,765) | (247,844) |
| Net repayments on demand note payable | <u>(55)</u> | <u>(60,000)</u> |
| NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES | <u>227,361</u> | <u>(307,844)</u> |
| NET INCREASE IN CASH AND CASH EQUIVALENTS | 247,567 | 319,114 |
| CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR | <u>1,068,744</u> | <u>749,630</u> |
| CASH AND CASH EQUIVALENTS, END OF YEAR | <u>\$ 1,316,311</u> | <u>\$ 1,068,744</u> |
| SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION | | |
| Cash paid during the year for interest | <u>\$ 130,185</u> | <u>\$ 160,999</u> |
| SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES | | |
| Donated property and equipment | <u>\$ -</u> | <u>\$ 1,003,996</u> |

See Notes to Financial Statements

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization and Principles of Consolidation

Community Action Partnership of Strafford County (the Agency) is a 501(c)(3) private New Hampshire non-profit organization established under the provisions of the Equal Opportunity Act of 1964. Without services provided by the Agency, many local residents would be without a means to provide for their basic needs, including food, education, child care, utilities assistance, transportation, housing, emergency shelter and access to other services. The mission of the Agency is to educate, advocate and assist people in Strafford County to help meet their basic needs and promote self-sufficiency. The vision of the Agency is to eliminate poverty in Strafford County through compassion, education, self-sufficiency, transparency, accountability, team work, client focus and professionalism.

Academy Street Family Housing, LLC (Academy Street) is a limited liability company which is consolidated because the Agency controls 100% of the voting power of Academy Street. Academy Street leases property from the Agency under a lease agreement for an annual rent amount of \$1. The lease commenced on April 21, 2020 and expires April 2045. Unless either party serves the other with a 180 day written notice prior to the expiration of the initial term, at the end of the initial term, the lease shall be automatically extended for an additional 25 year term. All significant intercompany items and transactions have been eliminated from the basic financial statements.

In addition to the Agency's administrative office located in Dover, the Agency maintains its outreach capacity by operating program offices in Farmington, Milton, Rochester, Dover and Somersworth. The Agency is funded by Federal, state, county and local funds, as well as United Way grants, public utilities, foundation and charitable grant funds, fees for service, private business donations, and donations from individuals. The Agency is governed by a tripartite board of directors made up of elected officials, community leaders from for-profit and non-profit organizations and residents who are low income. The board is responsible for assuring that the Agency continues to assess and respond to the causes and conditions of poverty in its community, achieve anticipated family and community outcomes, and remain administratively and fiscally sound. The Agency administers a wide range of coordinated programs to more than 15,000 people annually, and the programs are designed to have a measurable impact on poverty and health status among the most vulnerable residents: those under the age of 6, the elderly and those living in poverty. This coordinated approach is accomplished by providing a broad array of services that are locally defined, planned and managed with community agencies.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Basis of Accounting

The consolidated financial statements have been prepared using the accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP) of the United States

Financial Statement Presentation

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

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

Net assets with donor restrictions: 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 Agency 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 restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

At December 31, 2020 and 2019, the Agency had net assets without donor and with donor restrictions.

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services are performed or expenditures are incurred.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Contributions

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

Contributed Services

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

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

Fair Value of Financial Instruments

Unless otherwise indicated, fair values of all reported assets and liabilities that are financial instruments approximate the carrying values of such amounts.

Inventory

Inventory materials are fixtures for installation and recorded at cost or contributed value, using the first-in, first-out method.

Property and Depreciation

Property and equipment, which have a cost greater than \$5,000, are capitalized at cost or, if donated, at the approximate fair value at the date of donation. Specific grants and awards may have a threshold lower than this amount and that program will abide by those guidelines. Assets are depreciated over their estimated useful lives using the straight-line method as follows:

| | |
|------------------------------------|---------------|
| Buildings and improvements | 15 - 40 years |
| Furniture, equipment and machinery | 3 - 10 years |
| Vehicles | 5 - 7 years |

Depreciation expense aggregated \$182,800 and \$175,101 for the years ended December 31, 2020 and 2019, respectively.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)**

Accrued Earned Time

The Agency has accrued a liability of \$131,108 and \$84,272 at December 31, 2020 and 2019, respectively, for future compensated leave time that its employees have earned and which is vested with the employee.

Income Taxes

The Agency is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Agency to be other than a private foundation. The Agency is also exempt from the New Hampshire Business Enterprise Tax.

Accounting Standard Codification No. 740, "Accounting for Income Taxes", establishes the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. Management has analyzed the Agency's tax position taken on its information returns for the previous three tax years and has concluded that no additional provision for income taxes is necessary in the Agency's financial statements.

Cash and Cash Equivalents

The Agency considers all highly liquid financial instruments with original maturities of three months or less to be cash equivalents.

Revenue Recognition Policy

The Agency derives revenue from grants, fees for services, donations, public support and fundraising. Revenues are recognized when control of these services are transferred to customers, in an amount that reflects the consideration the Agency expects to be entitled to in exchange for those services. Cost incurred to obtain a contract will be expensed as incurred when the amortization period is less than a year.

Use of Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the 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.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Advertising Expenses

The Agency expenses advertising costs as they are incurred. Total advertising costs for the years ended December 31, 2020 and 2019 amounted to \$27,725 and \$12,558, respectively.

Debt Issuance Costs

As required under FASB Accounting Standards Update No. 2015-03, amortization expense for the years ended December 31, 2020 and 2019 amounted to \$2,156 and has been included with interest expense in the consolidated statement of activities for each year. The unamortized deferred financing costs have been included as a reduction of the long term debt (See Note 9).

In-kind Donations

The Agency pays below-market rent for the use of certain facilities. In accordance with generally accepted accounting principles, the difference between amounts paid for the use of the facilities and the fair value of the rental space has been recorded as an in-kind donation and as an in-kind expense in the accompanying financial statements. The estimated fair value of the donation was determined to be \$177,617 and \$177,529 for the years ended December 31, 2020 and 2019, respectively.

The Agency also 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 \$17,812 and \$33,857 for the years ended December 31, 2020 and 2019, respectively.

The Agency 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 \$415,835 and \$17,665, respectively, for the year ended December 31, 2020. For the year ended December 31, 2019, the estimated fair value of these food commodities and goods was determined to be \$397,292 and \$91,175, respectively.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, costs have been allocated among the program services and supporting activities benefited. Occupancy costs have been grouped and allocated to the programs as a line item. Such allocations have been determined by management on an equitable basis.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)**

Functional Allocation of Expenses (Continued)

The expenses that are allocated include the following:

| <u>Expense</u> | <u>Method of allocation</u> |
|-----------------------|-----------------------------|
| Salaries and benefits | Time and effort |
| Occupancy | Square footage/revenues |
| Depreciation | Square footage |
| All other expenses | Approved indirect rate |

New Accounting Pronouncement

In May 2014, FASB issued ASU 2014-09 (Topic 606) – Revenue from Contracts with Customers. The ASU and all subsequently issued clarifying ASUs replaced the most existing revenue recognition guidance in U.S. GAAP. The ASU also requires expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue from cash flows arising from contracts with customers. The Agency adopted the new standard effective January 1, 2020, the first day of the Agency's fiscal year using the modified retrospective approach. The adoption did not result in a change to the accounting for any of the applicable revenue streams; as such, no cumulative effect adjustment was recorded. See revenue recognition policy above.

NOTE 2. PROPERTY

As of December 31, 2020 and 2019, property consisted of the following:

| | <u>2020</u> | <u>2019</u> |
|------------------------------------|---------------------|---------------------|
| Land, buildings and improvements | \$ 5,499,660 | \$ 5,039,871 |
| Furniture, equipment and machinery | 646,283 | 600,526 |
| Vehicles | <u>350,136</u> | <u>327,137</u> |
| Total | 6,496,079 | 5,967,534 |
| Less accumulated depreciation | <u>1,222,758</u> | <u>1,152,384</u> |
| Net property | <u>\$ 5,273,321</u> | <u>\$ 4,815,150</u> |

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 3. LIQUIDITY AND AVAILABILITY

The following represents the Agency's financial assets as of December 31, 2020 and 2019:

| | <u>2020</u> | <u>2019</u> |
|--|---------------------|---------------------|
| Financial assets at year end: | | |
| Cash and cash equivalents | \$ 1,316,311 | \$ 1,068,744 |
| Accounts receivable | 2,268,903 | 1,525,775 |
| Contributions receivable | <u>38,400</u> | <u>68,100</u> |
| Total financial assets | 3,623,614 | 2,662,619 |
| Less amounts not available to be used within one year: | | |
| Board designated funds | <u>307,315</u> | <u>307,315</u> |
| Financial assets available to meet general expenditures over the next twelve months | <u>\$ 3,316,299</u> | <u>\$ 2,355,304</u> |

The Agency's goal is generally to maintain financial assets to meet 30 days of operating expenses. As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts.

NOTE 4. 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 December 31, 2020 and 2019. The Agency has no policy for charging interest on overdue accounts.

NOTE 5. CONTRIBUTIONS RECEIVABLE

Contributions receivable represent promises to give, which have been made by donors but have not yet been received by the Agency. The Agency considers contributions receivable to be fully collectible; accordingly, no allowance for contributions receivable has been recorded.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 5. CONTRIBUTIONS RECEIVABLE (continued)

Total unconditional promises to give were as follows at December 31, 2020 and 2019:

| | <u>2020</u> | <u>2019</u> |
|----------------------|------------------|------------------|
| Within one year | \$ 34,307 | \$ 38,057 |
| In two to five years | <u>4,093</u> | <u>30,043</u> |
| | <u>\$ 38,400</u> | <u>\$ 68,100</u> |

NOTE 6. TAX CREDIT PROGRAM

The New Hampshire Community Development Finance Authority's Tax Credit Program allows New Hampshire businesses to contribute to not-for-profit community, housing and economic development projects and receive a 75% New Hampshire state tax credit that can be applied against New Hampshire business profits, business enterprise and insurance premium taxes. The Agency did not recognize any revenue through this Tax Credit Program during the years ended December 31, 2020 and 2019. The total cumulative contribution revenue raised to date is \$250,000 as of December 31, 2020.

NOTE 7. PLEGGED ASSETS

As described in Note 8, all assets of the Agency are pledged as collateral under the Agency's demand note payable agreement. As described in Note 9, the building of the Agency is pledged as collateral under the Agency's mortgage note payable agreement.

NOTE 8. DEMAND NOTE PAYABLE

The Agency has available a revolving line of credit with a bank in the amount of \$250,000. The note is payable upon demand. Interest is stated at the prime rate plus 1% which resulted in an interest rate of 4.25% and 5.75% at December 31, 2020 and 2019, respectively. The note is collateralized by all the assets of the Agency.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 9. LONG TERM DEBT

The long term debt at December 31, 2020 and 2019 consisted of the following:

| | <u>2020</u> | <u>2019</u> |
|--|---------------------|---------------------|
| 4.90% mortgage payable to Kennebunk Savings Bank with interest only payments for 36 months followed by principal and interest payments for 264 months for the first ten years. In 2028 principal and interest payments will adjust to 1.50% above the highest five-year Federal Home Loan Bank of Boston interest rate. The mortgage note payable is collateralized by the building and leases and rents of 577 Central Ave. | \$ 1,929,978 | \$ 2,143,096 |
| 5.00% mortgage payable to the New Hampshire Community Loan Fund of interest only payments for 36 months followed by principal and interest payments for 264 months. The mortgage note payable is collateralized by the building and leases and rents of 577 Central Ave. | 427,975 | 474,778 |
| Non-interest bearing note payable to the New Hampshire Housing Finance Authority in annual payments in the amount of 50% of annual surplus cash through May 2060 at which time the remaining balance is due. The note is collateralized by certain real estate located at 22-24 Academy Street. | <u>485,181</u> | <u>-</u> |
| Total long term debt before current portion of long term debt and unamortized debt issuance costs | 2,843,134 | 2,617,874 |
| Current portion of long term debt | (18,343) | - |
| Unamortized debt issuance costs | <u>(48,872)</u> | <u>(51,028)</u> |
| Total long term debt | <u>\$ 2,775,919</u> | <u>\$ 2,566,846</u> |

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 9. LONG TERM DEBT (continued)

The schedule of maturities of long term debt at December 31, 2020 is as follows:

| <u>Year Ended December 31</u> | <u>Amount</u> |
|-----------------------------------|---------------------|
| 2021 | \$ 18,343 |
| 2022 | 75,657 |
| 2023 | 79,448 |
| 2024 | 83,430 |
| 2025 | 87,612 |
| Thereafter | <u>2,498,644</u> |
| Total | <u>\$ 2,843,134</u> |

NOTE 10. NET ASSETS

At December 31, 2020 and 2019, net assets with donor restrictions consisted of the following:

| | <u>2020</u> | <u>2019</u> |
|-------------------|-------------------|-------------------|
| Summer meals | \$ 44,438 | \$ 11,914 |
| Building campaign | 44,712 | 27,891 |
| Security deposits | - | 51,584 |
| Whole family | 25,846 | 163,738 |
| COVID related | 111,100 | - |
| Homeless outreach | 5,091 | - |
| Fuel assistance | 55,902 | 33,995 |
| Weatherization | 14,477 | 3,434 |
| Coordinated entry | - | 8,147 |
| Holiday baskets | - | 3,985 |
| Food pantry | - | 2,521 |
| Special events | - | <u>3,881</u> |
| Total | <u>\$ 301,566</u> | <u>\$ 311,090</u> |

At December 31, 2020 and 2019, net assets without donor restrictions consisted of the following:

| | <u>2020</u> | <u>2019</u> |
|---|---------------------|---------------------|
| Undesignated | \$ 3,286,602 | \$ 3,023,058 |
| Board designated | <u>307,315</u> | <u>307,315</u> |
| Total net assets without donor restrictions | <u>\$ 3,593,917</u> | <u>\$ 3,330,373</u> |

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 11. LEASE COMMITMENTS

Facilities occupied by the Agency for its community service programs are rented under the terms of various leases. For the years ended December 31, 2020 and 2019, the annual lease/rent expense for the leased facilities was \$143,308 and \$111,043, respectively. Certain equipment is leased by the Agency under the terms of various leases.

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

| <u>Year Ended December 31</u> | <u>Amount</u> |
|-----------------------------------|------------------|
| 2021 | \$ 63,001 |
| 2022 | 31,501 |
| 2023 | 1 |
| 2024 | 1 |
| 2025 | 1 |
| Thereafter | <u>10</u> |
| Total | <u>\$ 94,515</u> |

NOTE 12. RETIREMENT PLAN

The Agency maintains a 403(b) Plan and Trust (the Plan) covering substantially all employees. Employee contributions to the Plan are made at predetermined rates elected by employees. Additionally, the Agency provides a matching contribution equal to 25% of the employee's contribution up to 5% of the employee's compensation. Effective April 1, 2016, the Agency instituted an auto enrollment feature mandating a minimum 1% employee contribution; however, employees reserve the right to decline the auto enrollment. Employer matching contributions for the years ended December 31, 2020 and 2019 totaled \$23,170 and \$28,408, respectively.

NOTE 13. CONCENTRATION OF RISK

The Agency receives a majority of its support from federal and state governments. For the years ended December 31, 2020 and 2019, approximately 90% and 88%, respectively, of the Agency's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have a significant effect on the Agency's programs and activities.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 14. CONCENTRATION OF CREDIT RISK

The Agency maintains its cash balances at several financial institutions in New Hampshire. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. The Agency maintains an agreement with its primary financial institution to collateralize the balances in excess of \$250,000.

NOTE 15. CONTINGENCIES

The Agency receives grant funding from various sources. Under the terms of these agreements, the Agency 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 Agency 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 December 31, 2020 and 2019.

NOTE 16. NONCASH CONTRIBUTION

During the year ended December 31, 2019, the Agency received land and property as a contribution. The contribution was recorded at the fair value of the land and property, totaling \$1,003,996. Additionally, the Agency received \$130,000 from the contributor, resulting in a total contribution of \$1,133,996.

NOTE 17. RENTAL INCOME RECEIVABLE

Subsequent to December 31, 2020, Academy Street entered into four separate rental agreements for use of their four apartments. The rental agreements commence in May of 2021 and expire during April of 2022. Monthly payments for the agreements range from \$1,168 to \$1,394 and are due the first day of each month.

The approximate future rental payments owed on the above leases are as follows:

| <u>Year Ended December 31</u> | <u>Amount</u> |
|--|----------------------|
| 2021 | \$ 42,800 |
| 2022 | <u>21,400</u> |
| Total | <u>\$ 64,200</u> |

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 18. PAYCHECK PROTECTION PROGRAM (PPP) LOAN

During the year ended December 31, 2020 the Agency was able to secure a loan from the Payroll Protection Program (PPP) offered under the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The Agency received loan proceeds in the amount of \$97,500.

Subsequent to year end, on July 1, 2021, the Agency received notification of forgiveness of the Agency's PPP loan in full. The Agency classified the loan as a current liability in the accompanying consolidated statements of financial position as of December 31, 2020.

NOTE 19. OTHER MATTERS

The impact of the novel coronavirus (COVID-19) and measures to prevent its spread are affecting the Agency's business. The significance of the impact of these disruptions, including the extent of their adverse impact on the Agency's financial 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. COVID-19 also makes it more challenging for management to estimate future performance of the Agency, particularly over the near to medium term.

NOTE 20. RECLASSIFICATIONS

Certain reclassifications have been made to the prior year's financial statements, which was taken from the December 31, 2019 financial statements, to conform to the current year presentation.

NOTE 21. SUBSEQUENT EVENTS

Subsequent to year end, the Agency acquired all of the assets and liabilities of Dover Daycare Learning Center (the Center). Total assets and liabilities acquired were approximately \$369,000 and \$264,000, respectively. Since the date of acquisition, the Agency has been running the operations of the Center. Prior to December 31, 2020, the Agency received \$107,606 from the Center relating to the sale. This is included in deferred revenue in the accompanying consolidated statements of financial position.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 20. SUBSEQUENT EVENTS (continued)

Subsequent events are events or transactions that occur after the statement of financial position date, but before 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. Nonrecognized 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 November 4, 2021, the date the consolidated financial statements were available for issuance.

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATING STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2020**

| | <u>CAPSC</u> | <u>Academy Street Family Housing, LLC</u> | <u>Total</u> | <u>Consolidating Adjustments</u> | <u>Consolidated</u> |
|--|---------------------|---|---------------------|--------------------------------------|---------------------|
| ASSETS | | | | | |
| CURRENT ASSETS | | | | | |
| Cash and cash equivalents | \$ 1,115,739 | \$ 200,572 | \$ 1,316,311 | \$ - | \$ 1,316,311 |
| Accounts receivable | 2,268,903 | - | 2,268,903 | - | 2,268,903 |
| Contributions receivable | 38,400 | - | 38,400 | - | 38,400 |
| Due from affiliate | 15,000 | - | 15,000 | (15,000) | - |
| Inventory | 226,233 | - | 226,233 | - | 226,233 |
| Prepaid expenses | 36,318 | - | 36,318 | - | 36,318 |
| Total current assets | <u>3,700,593</u> | <u>200,572</u> | <u>3,901,165</u> | <u>(15,000)</u> | <u>3,886,165</u> |
| NONCURRENT ASSETS | | | | | |
| Security deposits | 5,326 | - | 5,326 | - | 5,326 |
| Property, net of accumulated depreciation | 4,792,919 | 480,402 | 5,273,321 | - | 5,273,321 |
| Other noncurrent assets | 27,500 | - | 27,500 | - | 27,500 |
| Total noncurrent assets | <u>4,825,745</u> | <u>480,402</u> | <u>5,306,147</u> | <u>-</u> | <u>5,306,147</u> |
| TOTAL ASSETS | <u>\$ 8,526,338</u> | <u>\$ 680,974</u> | <u>\$ 9,207,312</u> | <u>\$ (15,000)</u> | <u>\$ 9,192,312</u> |
| LIABILITIES AND NET ASSETS | | | | | |
| CURRENT LIABILITIES | | | | | |
| Demand note payable | \$ 105,377 | \$ - | \$ 105,377 | \$ - | \$ 105,377 |
| Current portion of long term debt | 18,343 | - | 18,343 | - | 18,343 |
| Accounts payable | 1,313,764 | 183,821 | 1,497,585 | - | 1,497,585 |
| Accrued payroll and related taxes | 88,682 | - | 88,682 | - | 88,682 |
| Accrued compensated absences | 131,108 | - | 131,108 | - | 131,108 |
| Due to affiliate | - | 15,000 | 15,000 | (15,000) | - |
| Deferred revenue | 107,606 | - | 107,606 | - | 107,606 |
| Refundable advances | 473,291 | - | 473,291 | - | 473,291 |
| Paycheck Protection Program | 97,500 | - | 97,500 | - | 97,500 |
| Other current liabilities | 1,318 | - | 1,318 | - | 1,318 |
| Total current liabilities | <u>2,336,989</u> | <u>198,921</u> | <u>2,535,910</u> | <u>(15,000)</u> | <u>2,520,910</u> |
| NONCURRENT LIABILITIES | | | | | |
| Long term debt, less current portion shown above | 2,290,738 | 485,181 | 2,775,919 | - | 2,775,919 |
| Total liabilities | <u>4,627,727</u> | <u>684,102</u> | <u>5,311,829</u> | <u>(15,000)</u> | <u>5,296,829</u> |
| NET ASSETS | | | | | |
| Without donor restrictions | 3,597,045 | (3,128) | 3,593,917 | - | 3,593,917 |
| With donor restrictions | 301,566 | - | 301,566 | - | 301,566 |
| Total net assets | <u>3,898,611</u> | <u>(3,128)</u> | <u>3,895,483</u> | <u>-</u> | <u>3,895,483</u> |
| TOTAL LIABILITIES AND NET ASSETS | <u>\$ 8,526,338</u> | <u>\$ 680,974</u> | <u>\$ 9,207,312</u> | <u>\$ (15,000)</u> | <u>\$ 9,192,312</u> |

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020**

| | <u>CAPSC</u> | <u>Academy Street Family Housing, LLC</u> | <u>Consolidated</u> |
|--------------------------------------|---------------------|---|---------------------|
| CHANGE IN NET ASSETS | | | |
| REVENUES AND OTHER SUPPORT | | | |
| Grant revenue | \$ 11,412,231 | \$ - | \$ 11,412,231 |
| Fees for service | 1,544,770 | - | 1,544,770 |
| Rent revenue | 15,255 | - | 15,255 |
| Public support | 707,642 | - | 707,642 |
| In-kind donations | 630,948 | - | 630,948 |
| Interest | 93 | 10 | 103 |
| Fundraising | 64,423 | - | 64,423 |
| Gain on sale of equipment | <u>2,000</u> | <u>-</u> | <u>2,000</u> |
| Total revenues and support | <u>14,377,362</u> | <u>10</u> | <u>14,377,372</u> |
| EXPENSES | | | |
| Program services | | | |
| Child services | 4,470,403 | - | 4,470,403 |
| Community services | 2,258,463 | - | 2,258,463 |
| Energy assistance | 2,063,659 | - | 2,063,659 |
| Housing | 2,917,792 | 3,138 | 2,920,930 |
| Weatherization | 1,347,740 | - | 1,347,740 |
| Workforce development | <u>92,113</u> | <u>-</u> | <u>92,113</u> |
| Total program services | 13,150,170 | 3,138 | 13,153,308 |
| Supporting activities | | | |
| Management and general | 894,695 | - | 894,695 |
| Fundraising | <u>75,349</u> | <u>-</u> | <u>75,349</u> |
| Total expenses | <u>14,120,214</u> | <u>3,138</u> | <u>14,123,352</u> |
| CHANGE IN NET ASSETS | 257,148 | (3,128) | 254,020 |
| NET ASSETS, BEGINNING OF YEAR | <u>3,641,463</u> | <u>-</u> | <u>3,641,463</u> |
| NET ASSETS, END OF YEAR | <u>\$ 3,898,611</u> | <u>\$ (3,128)</u> | <u>\$ 3,895,483</u> |

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2022

| FEDERAL GRANTOR / PASS-THROUGH PROGRAM TITLE | FEDERAL CFDA NUMBER | PASS-THROUGH GRANTEE NAME | GRANTOR'S NUMBER | FEDERAL EXPENDITURES |
|--|---------------------|---|---------------------------------|----------------------|
| U.S. Department of Agriculture Emergency Food Assistance Program (Food Commodities) | 10.559 | Danap-Hartack Community Action Partnership | None | 415,035 |
| U.S. Department of Agriculture Food Distribution Cluster | 10.559 | State of New Hampshire Department of Education | 4300-ZZZ | 1,020,802 |
| U.S. Department of Agriculture Child and Adult Care Food Program | 10.558 | State of New Hampshire Department of Education | 4300-ZZZ | 58,317 |
| U.S. Department of Agriculture Child Nutrition Cluster | 10.559 | State of New Hampshire Department of Education | 4300-ZZZ | 1,020,802 |
| U.S. Department of Agriculture National School Lunch Program | 10.555 | State of New Hampshire Department of Education | 4300-ZZZ | 32,522 |
| U.S. Department of Agriculture Summer Food Service Program for Children | 10.559 | State of New Hampshire Department of Education | 4300-ZZZ | 1,020,802 |
| U.S. Department of Housing and Urban Development Supportive Housing for the Elderly / CDBG Entitlement Grants Cluster | 14.157 | Dover Housing Authority | Dover Housing Authority | 28,212 |
| U.S. Department of Housing and Urban Development Community Development Block Grants / Entitlement Grants | 14.218 | City of Dover, New Hampshire | City of Dover | 20,046 |
| U.S. Department of Housing and Urban Development Community Development Block Grants / Entitlement Grants | 14.218 | City of Rochester, New Hampshire | City of Rochester | 87,224 |
| U.S. Department of Housing and Urban Development CV-Community Development Block Grants/Entitlement Grants | 14.218 | City of Rochester, New Hampshire | City of Rochester | 25,000 |
| U.S. Department of Housing and Urban Development Emergency Solutions Grant Program | 14.231 | State of New Hampshire Department of Health and Human Services | 05-85-42-423010-7927-102-600731 | 58,101 |
| U.S. Department of Housing and Urban Development CV-Emergency Solutions Grant Program | 14.231 | State of New Hampshire Department of Health and Human Services | 05-85-42-423010-7927 | 18,522 |
| U.S. Department of Housing and Urban Development Supportive Housing Program | 14.235 | State of New Hampshire Department of Health and Human Services | 010-092-7176-102-0415 | 41,062 |
| U.S. Department of Labor WICA Cluster | 17.258 | Southern New Hampshire Services, Inc. | 2018-0003 | 45,869 |
| U.S. Department of Labor WICA Adult Program | 17.278 | Southern New Hampshire Services, Inc. | 2018-0003 | 11,725 |
| U.S. Department of Labor WICA Dislocated Worker Formula Grants | 17.278 | Southern New Hampshire Services, Inc. | 2018-0003 | 57,394 |
| U.S. Department of Energy Weatherization Assistance for Low-Income Persons | 81.042 | State of New Hampshire Governor's Office of Energy & Community Services | 01-02-02-024010-7706-074-500587 | 119,687 |
| U.S. Department of Energy Total U.S. Department of Energy | | | | 119,687 |
| U.S. Department of the Treasury Coronavirus Relief Fund | 21.018 | Governor's Office of Emergency Relief & Recovery | NH-EFA WYHR Stimulus | 125,187 |
| U.S. Department of the Treasury Coronavirus Relief Fund | 21.018 | Governor's Office of Emergency Relief & Recovery | NH-EFA WYHR Stimulus | 2,529,948 |
| Total U.S. Department of the Treasury | | | | 2,652,132 |
| U.S. Department of Transportation U.S. Department of Transportation | 20.513 | State of New Hampshire Department of Transportation | Small Delivery Bus | 82,050 |
| U.S. Department of Transportation Transportation Program Cluster | | | | 82,050 |
| U.S. Department of Transportation Enhanced Mobility of Seniors & Individuals with Disabilities | | | | 82,050 |
| U.S. Department of Transportation Total U.S. Department of Transportation | | | | 82,050 |
| U.S. Department of Health & Human Services Aging Cluster | 93.044 | State of New Hampshire Department of Health and Adult Services | 010-046-7872-612-0352 | 9,832 |
| U.S. Department of Health & Human Services Special Programs for the Aging - Title III, Part B - Grants for | 93.044 | State of New Hampshire Department of Health and Adult Services | 010-046-7872-612-0352 | 9,832 |
| U.S. Department of Health & Human Services Senior Transportation | 93.044 | State of New Hampshire Department of Health and Adult Services | 010-046-7872-612-0352 | 9,832 |

See Notes to Schedule of Expenditures of Federal Awards

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

| FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE | FEDERAL CFDA NUMBER | PASS-THROUGH GRANTOR'S NAME | GRANTOR'S NUMBER | FEDERAL EXPENDITURES |
|--|------------------------------------|---|--|---------------------------------|
| Maternal, Infant, Early Childhood Homevisiting Program | 93.870 | State of New Hampshire Department of Health and Human Services, DPH, BPHCS, Maternal & Health Section | 05-95-90-002010-5896 | 235,485 |
| Promoting Safe and Stable Families | 93.558 | State of New Hampshire, DHHS, Division for Children, Youth and Families | 05-095-042-421010-2970000-102-600734-42107308 | 28,899 |
| Temporary Assistance for Needy Families | 93.558 | State of New Hampshire, DHHS, Division for Children, Youth and Families | 05-095-045-450018-8140000-502-600601-42106800 | 162,645 |
| Temporary Assistance for Needy Families | 93.558 | Southern New Hampshire Services, Inc. | 13-DHHS-BWW-CSP-05 | <u>33,389</u> |
| Low-Income Home Energy Assistance | 93.568 | State of New Hampshire Governor's Office of Energy & Planning | 01-02-02-024010-77050000-074-500587 | 1,919,618 |
| Low-Income Home Energy Assistance | 93.568 | State of New Hampshire Governor's Office of Energy & Planning | 01-02-02-024010-77050000-074-500587 | <u>99,978</u> |
| Community Services Block Grant | 93.569 | State of New Hampshire, DHHS, DFA | 010-045-7148-093-0415 | 262,520 |
| CV-Community Services Block Grant | 93.569 | State of New Hampshire, DHHS, DFA | G-1981NH-COSR | <u>75,925</u> |
| Head Start Cluster | | | | |
| Head Start | 93.600 | Direct Funding | 01CH996002 & 01HP000702 | 3,291,778 |
| CV-Head Start | 93.600 | Direct Funding | 01CH996002 & 01HP000702 | <u>152,000</u> |
| Maternal and Child Health Services Block Grant to States | 93.994 | State of New Hampshire, DHHS, Division for Children, Youth and Families | 05-095-090-61900000-102-500731-90004009 | 2,741 |
| Stephanie Tuttle Jones Child Welfare Program | 93.845 | State of New Hampshire, DHHS, Division for Children, Youth and Families | 05-095-042-421010-29880000-102-600734-42106802 | 3,630 |
| Social Services Block Grant | 93.867 | State of New Hampshire, DHHS, Division for Children, Youth and Families | 05-095-042-421010-29860000-102-500734-42106803 | <u>71,371</u> |
| Total U.S. Department of Health & Human Services | | | | <u>\$ 6,369,995</u> |
| TOTAL | | | | <u>\$ 11,063,401</u> |
| NON-FEDERAL | | | | |
| Home Energy Assistance Program | | Eversource Energy Service Company | | <u>\$ 1,324,112</u> |

See Notes to Schedule of Expenditures of Federal Awards

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Community Action Partnership of Strafford County under programs of the federal government for the year ended December 31, 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 Partnership of Strafford County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Agency.

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.

NOTE 3. INDIRECT COST RATE

Community Action Partnership of Strafford County has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4. FOOD DONATION

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

NOTE 5. SUBRECIPIENTS

Community Action Partnership of Strafford County had no subrecipients for the year ended December 31, 2020.

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**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 of
Community Action Partnership of Strafford County
Dover, 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 Partnership of Strafford County (a New Hampshire nonprofit organization), which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows, and the related notes to the financial statements, and have issued our report thereon dated November 4, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action Partnership of Strafford County'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 Partnership of Strafford County's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Strafford County'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action Partnership of Strafford County'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.

*Leon, McDonnell & Roberts
Professionals Association*

November 4, 2021
Wolfeboro, New Hampshire

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**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 of
Community Action Partnership of Strafford County
Dover, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Community Action Partnership of Strafford County'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 Partnership of Strafford County's major federal programs for the year ended December 31, 2020. Community Action Partnership of Strafford County'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 Partnership of Strafford County'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 Partnership of Strafford County'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 Partnership of Strafford County's compliance.

Opinion on Each Major Federal Program

In our opinion, Community Action Partnership of Strafford County 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 December 31, 2020.

Report on Internal Control Over Compliance

Management of Community Action Partnership of Strafford County 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 Partnership of Strafford County'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 Partnership of Strafford County'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.

*Leont, McDennell & Roberts
Professional Association*

November 4, 2021
Wolfeboro, New Hampshire

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Partnership of Strafford County were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Community Action Partnership of Strafford County, 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 Partnership of Strafford County expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The programs tested as major were: U.S. Department of Health and Human Services, Low-Income Home Energy Assistance Program, CFDA 93.568, Community Services Block Grant, CFDA 93.569 and U.S. Department of the Treasury, Coronavirus Relief Fund, CFDA 21.019.
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Community Action Partnership of Strafford County was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None



2022 Board of Directors

Administrative Offices:

577 Central Avenue, Suite 10
Dover, NH 03820
603-435-2500

Early Childhood Centers:

577 Central Avenue, Suite 50
Dover, NH 03820
603-285-9460

120 Main Street
Farmington, NH 03835
603-755-2883

150 Wakefield Street, Suite 117
Rochester, NH 03867
603-285-9461

46 Stackpole Road
Somersworth, NH 03878
603-817-5458

Family Resource Centers:

577 Central Ave, Suite 50
Dover, NH 03820
603-435-2500

150 Wakefield Street, Suite 117
Rochester, NH 03867
603-435-2500

Outreach Office:

577 Central Avenue, Suite 20
Dover, NH 03820
603-435-2500

Food Pantry:

577 Central Avenue, Suite 10
Dover, NH 03820
603-435-2500

Alan Brown, Chair
Terry Jarvis, Vice Chair
Jean Miccolo, Treasurer
Alison Dorow, Secretary
Hope Morrow Flynn
Petros Lazos
Thomas Levasseur
Don Chick
Petros Lazos
Alli Morris
Cindy Brown
Jason Thomas
Maureen Staples
Tori Bird
Kathleen Sarles
Mark Brave
Leah Crouser
Nicki Gearwar
Andrew Swanberry
Mark Toussaint
Robert Harrington
Brylye Collins
Robert Hinkel

Community Action Partnership of Strafford County

Key Personnel

| Name | Job Title | Salary | % Paid from this Contract | Amount Paid from this Contract |
|---------------|-----------------------------------|-----------|---------------------------|--------------------------------|
| Lisa Garcia | Fuel & Electric Manager | 52,000.00 | | |
| Karen Carroll | Lead Intake | 45,760.00 | | |
| Heidi Clough | Lead Certifier | 55,307.20 | | |
| Jamie Swan | Director of Strategic Initiatives | 76,627.20 | | |
| | | | | |

LISA GARCIA

Personal Qualities

- ❖ Focused and results-oriented; able to identify goals, prioritize and resolve.
- ❖ Proactive and flexible in challenging and changing environments.
- ❖ Proficient in Microsoft Office (including Word, Excel, Access, Power Point, and Outlook)
- ❖ High energy and enthusiastic.
- ❖ Self-motivated and confident in making independent decisions.
- ❖ Highly dependable, and ethical.

Professional Accomplishments

Fuel and Electric Assistance Manager

June 2022 – present

Community Action Partnership of Strafford County

Responsible for day the day-to-day operations and management of the Fuel and Electric Assistance Program, including planning, implementation, monitoring, and reporting. Responsible for creating and maintaining procedures to successfully process and certify applications through excellent customer service and application process times. Ensure that we are servicing our community in an effective manner scheduling outreach activities to increase the visibility of our programs by going into the community to enroll clients, offer increased appointment times in office and creating flyers for locations throughout communities in Strafford County. Oversee staff including schedules, reviews, and development. Empower team to create trainings, procedures, and documentation to get to best practices and encourage an environment of teamwork and accountability. Keep accurate records to ensure program monitoring guidelines are met. Creating relationships with CAPSC community, partners, and vendors to better serve our clients. Work with other departments to work towards a whole family approach. Participate in discussions pertaining to the Fuel and Electric Programs and other programs that will be implemented in the future. Attend all trainings offered to continue learning.

Billing Specialist

Dec 2021 – May 2022

Community Action Partnership of Strafford County

Non-profit

Work with fuel vendors to manage and pay invoices for enrolled clients through the fuel assistance program. Manage all documentation for Vendor agreements and W-9 documents for landlords. Manage all documentation for invoices and payments to adhere to State monitoring requirements. Manage CAP fuel vendor mailbox to ensure all billing issued are resolved in a timely manner. Manage Gift of Warmth program, using multiple systems to complete payments. Send monthly unexpended reports to vendors to maximize benefit usage. Send notification letters to clients, vendors, and landlords as clients are enrolled. Created relationships with vendors, fuel team members, clients and others who work here at CAP to learn what I can to succeed in my role. Learning and using Empow0r as a tool for research, uploading documents and retrieving fuel inquiries for follow up. Created documentation of job processes to assist anyone if I am out of the office. Assist with the Weatherization team in a billing capacity learning many other systems in a short period of time to competency and reliability.

Independent Contractor/Self Employed

Feb 2019-Dec 2021

Personal Shopper – Instacart

National Grocery Delivery Service

Using a mobile application to complete orders in a professional and timely manner, servicing customers with knowledgeable and friendly engagement. Consistently meet deadlines and quality goals for accuracy and timeliness based on metrics set within the app and input from customers. Resolving customer complaints with professionalism.

iBody Therapeutic Massage & Bodywork – co owner

May 2020 - present

Small business owner managing all aspects of the business including customer service, marketing, product inventory in studio and online, interviewing and hiring, payroll and working with clients to improve health.

Business Operations Coordinator

October 2009 – May 2020

Cole Haan

Global Lifestyle Brand

Responsible for daily organization of Business Operations/Allocations communications to support customer service teams to include order allocation, master account data, pricing conditions and data analysis to resolving issues. Back up for all International accounts to include managing the order backlog, making sure pricing is correct and all customer requirements are met. Work closely with International partners for weekly meetings for training and working out concerns as needed.

Senior Customer Service Specialist

Cole Haan

Responsible for managing over 100 diverse wholesale accounts with multi-million-dollar revenue. Back up for all of Cole Haan retail order management to include stores and online inventory. Work closely with sales team and account buyers to manage all aspects of business from contract management to order processing, pricing, allocation and delivery. Created business process documentation for multiple accounts. Proactively streamlined processes to manage accounts more effectively. Worked with business operations team to manage high volume of sales orders efficiently. Proficient in SAP, BW as well as account vendor sites to manage orders. Communicate with multiple internal departments – Demand Planning, Credit, Finance, Distribution and Shipping to ensure the needs of the accounts are met. Phone cue to service wholesale customer needs. Trained new hires in all aspects of this position. Managed B2B website to include account set ups and training for rest of the team. Initiated, organized and led team meetings as well as newsletters for internal clients.

Professional Development Assistant - temporary staff

February 2009 – October 2009

Measured Progress Nationally Recognized Standardized Testing Firm

Provide support of all activities in the Professional Development Department. Work with state, district and school contracts: statement of client services, request for invoice, product orders, materials requests, and meeting preparation. Support of PD Specialists: create summaries from evaluations, materials preparation, travel, research and document review and edits. Co-created proposal for PD conference. Support Director of PD: organization of financial records, travel, scheduling, and systemic organization. Schedule, plan and participate in meetings for contracts, PD newsletter, awareness team and candidate interviews, preparing background information, taking notes, contributing to discussion and following up on tasks. Involved in company dodgeball and softball teams as well as the hiking club.

Research & Analysis Assistant - temporary staff

November 2008 – February 2009

Measured Progress. Edit and format post-test technical reports using Microsoft Word and Excel. Gather data from multiple departments and manipulate it for placement into document tables.

Quality Assurance Assistant – temporary staff

October 2008 – November 2008

Measured Progress. Tested and reviewed on-line testing program for academic standardized test. Reported on errors in the text and troubleshoot in the computer application. Updated tracking sheet the problems that needed to be addressed.

Education

1996 Associate of Applied Science in Business, (with honors)
1987 – 1989 Business course work
1987 High School Graduate

University of New Hampshire
Bismarck Community College, ND
Bismarck High School, ND

Military and Volunteer Service

Elected Selectmen, Dover, NH
Election volunteer, Dover, NH
United Way Day of Caring
US Army Reserves
Horne St School, Dover, NH

2021 election
since 2020
since 2009
1992 – 2000
Parent/Teacher Organization Fundraiser Chair

Karen A. Carroll

EDUCATION:

MedPro Educational Services, Dover, NH
Nursing Assistant Training Program, June 2012

University of New Hampshire, Durham, NH
Undeclared, 1983-1984

EXPERIENCE:

Community Action Partnership of Strafford County, Dover, NH 2/2016 to Present
Intake Specialist for Fuel and Electrical Assistance

- Work directly with clients to process applications for Fuel & Electrical Assistance, Neighbor Helping Neighbor, Security Deposit Program, and Special Needs Applications
- Communicate with vendors via phone and email
- Track prior year's emergency households via Excel spreadsheet and outreach to clients
- Provide quarterly reports to management
- Assist with training of newly hired intake personnel
- Maintain a list of local community resources within Strafford County and refer clients as appropriate

Community Action Partnership of Strafford County, Dover, NH 10/2015 to 2/2016
Seasonal Receptionist/Intake

- Assist with the compilation and assembly of fuel assistance applications
- Clerical duties such as filing, answering phones, and making appointments
- Process food pantry application and distribute food

Self-Employed, Dover, NH 2014 to 9/2015
Senior Care

- Responsible for the health and well-being of elderly family members
- Assist with ADLs
- Provide transportation services, medication administration, nutritious meals and housekeeping services

Homemaker, Dover, NH 2002 to 10/2015

- Provide personal care to children
- Provide illness care to children, including monitoring health conditions, administering medication as prescribed and reporting changes in symptoms
- Provide nutritious meals and housekeeping services for the household
- Manage schedules and transportation for a family of six
- Provide emotional support and intellectual stimulation to children
- Maintain financial records and create and implement household budget

Home Instead Senior Care, Portsmouth, NH 9/2012 to 7/2014
Caregiver

- Provide companionship services to elderly adults in their homes
- Assist with ADLs
- Provide transportation services for clients

Self-Employed, Dover, NH 2009 to 2010; 2011 to 2012
Childcare

- Responsible for the health and well-being of children aged three months to eighteen months
- Provide intellectual stimulation, meaningful playtime, meals and a safe environment

Self-Employed, Dover, NH 2008 to 2010
Residential Cleaning Service
• Clean and disinfect bathroom, kitchen, bedroom and living areas

Edgewood Centre, Portsmouth, NH 1998 to 2002
Office Assistant
• Responsible for resident trust accounts
• Daily scanning of medical supplies
• Integration of improved computer based inventory system
• Inventory of all medical equipment and medical supplies
• Light receptionist duties

VOLUNTEER EXPERIENCE:

Girl Scout Leader 2000 to 2008

COMPUTER SKILLS:

- Basic knowledge of Microsoft Word and internet navigational skills
- Empower Customer Relationship Management System
- FAP/EAP System

• Heidi Clough

Summary of Qualifications A self-motivated individual with a strong work ethic, attention to detail, time management, communication, interpersonal, and organizational skills. Experience working in a fast-paced office environment and possesses the ability to work collaboratively with others as well as independently. Proficient in Microsoft Office, Office365- Outlook, OneDrive, SharePoint, also familiar with Teams and Zoom.

Professional Experience

June 2022 – Present *Community Action Partnership of Strafford County – Lead Certifier*

- Supervise Certification Staff within the Fuel and Electric Assistance Department
- Certifies applications for accuracy and completeness
- Works with Lead Intake to plan and execute staff training
- Works with Fuel Assistance Manager and Lead Intake to plan and execute process and procedures

November 2020 – June 2022 *Community Action Partnership of Strafford County - Fuel and Electric Assistance Manager*

- Plan, and coordinates Community Action Partnership of Strafford County Fuel and Electric Assistance programs, including Fuel and Electric assistance, and other related programs.
- Manage, full time and seasonal Outreach staff, providing direction and guidance on the content of work and overseeing the quality and scope of programs. As well as the employee's individual performance.
- Oversee policies regarding participant involvement, program requirements and benefit determinations.
- Preparing and submitting weekly Reimbursement request for the Fuel Assistance
- Review monthly Fuel and Electric Assistance reports.

July 2020- Nov 2020-*Community Action Partnership of Strafford County- Fuel and Electric Assistance Interim Manager*

- Plan, direct and coordinates Community Action Partnership of Strafford County Fuel and Electric Assistance programs, including fuel and electric assistance, food pantries and other related programs.
- Manage, full time and seasonal Outreach staff, providing direction and guidance on the content of work and overseeing the quality and scope of programs.
- Oversee policies regarding participant involvement, program requirements and benefit determinations.
- Preparing and submitting weekly and monthly reports for the Fuel and Electric programs.

November 2003 -July 2020 - *Community Action Partnership of Strafford County- Outreach Specialist/USDA Coordinator Dover, NH*

- Strives to provide effective, efficient, and compassionate customer service.
- Provides education and referral for programs in and outside of CAP (Community Action Program).
- Finalizes accurate applications, ensuring they are complete with supporting documents
- Certifies eligibility for various programs
- Partners closely with fuel companies, firewood vendors, and utilities companies.
- Ability to index and retrieve data on paper and/or electronically.
- Maintained security for private and confidential information.
- Gathers inventory from USDA food pantries, kitchens, and homeless shelter monthly.
- Executes a quarterly report for USDA review.

- Conducted a monthly review of USDA allocations to determine bimonthly food allotments agency.
- Coordinated agencies of pickup times and place for their bimonthly allotments.
- Work within the FAP database inputting bills and printing checks.
- Began as a receptionist and was promoted through positions of increasing responsibility
(Receptionist, Intake Specialist, Billing, Certifier /USDA coordinator, Outreach Specialist)

Education:

- Associate degree in Business Science/Computer Applications (McIntosh College -Dover, NH)
- Certificates: Motivational interviewing Basic, Safe Food Handling, updated MS Office applications, Workplace Violence: Prevention, Safety & Survival, Connecting through communication Basics

Jamie Swan

Director of Strategic Initiatives

OBJECTIVE

Highly motivated, detail-orientated, and educated professional possessing excellent communication, organizational and analytical capabilities. Passionate about all programs within the Community Action Partnership of Strafford County agency and have the skills to develop the systems and procedures to ensure all agency mandates and standards are met.

EMPLOYMENT

Community Action Partnership
of Strafford County
577 Central Ave. Suite 10
Dover, NH 03820

EXPERIENCE

5/15/21-present

Director of Strategic Initiatives • CAPSC

10/23/20-1/30/21

Interim Director overseeing Childcare • CAPSC

2012-present

Health and Nutrition Manager • CAPSC

2008-2012

Integrated Teacher • Head Start • CAPSC

2006-2007

Teacher • Head Start • CAPSC

Implemented the At Risk After School meals program with Strafford County. Developed and maintained budget, hiring, menus, ordering, monitoring, etc. During the first year an average of 2,500 meals were served within two schools.

Oversees CAPSCs Summer Food Service Program. Developed and maintained budget will collaborating with community resources to bring meals to children with Strafford County.

Oversee the Health and Nutrition mandates of approximately 300 children.

Write, revise, and review policies and procedures, program operating plan, parent handbook, etc.

Write and complete all grants and applications pertaining to health and nutrition.

Emergency meal service during Covid 19 pandemic. Coordinated with five local school districts to provide meal service within 3 days of school emergency closure. Served over 285,000 meals to children within Strafford County from March to August.



STATE OF NEW HAMPSHIRE

DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIVISION OF LONG TERM SUPPORTS AND SERVICES

BUREAU OF ELDERLY AND ADULT SERVICES

Lori A. Shlbinette
Commissioner

Melissa A. Hardy
Director

105 PLEASANT STREET, CONCORD, NH 03301
603-271-9203 1-800-852-3345 Ext. 9203 Fax: 603-271-4643
Long Term Care Medical Eligibility Determination Unit 603-271-9088 Fax: 603-271-7985
TDD Access: 1-800-735-2964 www.dhhs.nh.gov

25
Mac
JDR

February 15, 2022

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

REQUESTED ACTION

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

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

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

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

EXPLANATION

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

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

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

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

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

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

Area served: Statewide.

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

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

Respectfully submitted,



Lori A. Shibinette

Commissioner

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

AND

New Hampshire Department of Energy

1. GENERAL PROVISIONS

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

2. TERM

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

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

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

3. RESPONSIBILITIES OF THE DEPARTMENT OF ENERGY (DOE)

3.1. The New Hampshire DOE agrees to:

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

3.2. Rules and Policies:

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

3.3. Reporting and Quality Assurance:

- 3.3.1. The DOE shall collect and report the following de-identified aggregate data to DHHS on a monthly basis:
- 3.3.1.1. Number of clients served by town;
 - 3.3.1.2. Number of units of service delivered to clients;
 - 3.3.1.3. Monthly program amount by direct and indirect costs; and
 - 3.3.1.4. Other data related to service provision as requested by DHHS.
- 3.3.2. The DOE shall report the data on a standard template provided by DHHS.
- 3.3.3. The DOE shall submit completed data reports to BEAS, Finance and Business Operations, 129 Pleasant Street, Concord, New Hampshire 03301-0387.
- 3.3.4. The DOE agrees to obtain client feedback as to the quality of services provided by the CAAs and report the outcome to BEAS by May 15th of each year of the MOU and to participate in any future Quality Assurance Measures adopted by BEAS.
- 3.3.5. The DOE shall forward the information collected from the CAAs pertaining to DHHS Exhibit J Certification regarding the Federal Funding Accountability and Transparency Act (FFATA) Compliance to BEAS.

3.4. Performance Measure:

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

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

3.5. Consumer Appeal Process:

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

3.6. Criminal Background and BEAS State Registry Checks:

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

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

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

4. RESPONSIBILITIES OF THE DEPARTMENT OF HEALTH AND HUMAN SERVICES

4.1. The DHHS agrees to:

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

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

5. PAYMENT TERMS

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

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

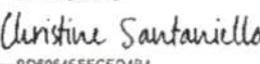
Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
 - 5.4. DHHS shall make payment to the DOE within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
 - 5.5.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

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

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

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

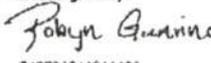
APPROVALS:

| | |
|--|-----------|
| <small>DocuSigned by:</small>  <small>8D80545EECE7484</small> | 2/24/2022 |
| Christine Santaniello Associate Commissioner NH Department of Health and Human Services | Date |

| | |
|---|-----------|
| <small>DocuSigned by:</small>  <small>3620DF46005F48</small> | 2/24/2022 |
| Jared Chicoine Commissioner NH Department of Energy | Date |

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

OFFICE OF THE ATTORNEY GENERAL

| | |
|--|-----------|
| <small>DocuSigned by:</small>  <small>748734844941160</small> | 2/24/2022 |
| Name: Robyn Guarino Title: Attorney | Date |

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

| | |
|--------|------|
| Name: | Date |
| Title: | |