

COMMISSIONER
Jared S. Chicoine

DEPUTY COMMISSIONER
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY
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Concord, N.H. 03301-2429

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FAX No. 271-1526

Website:
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June 14, 2023

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

REQUESTED ACTION

1) Authorize the New Hampshire Department of Energy (Department) to enter into a **SOLE SOURCE** contract with Community Action Partnership of Strafford County (VC #177200), Dover, NH, in the amount of \$160,309 for the federal Weatherization Assistance Program (WAP) effective upon Governor and Executive Council approval for the period July 1, 2023 through June 30, 2024. **100% Federal Funds.**

Funds to support this request are anticipated to be available in the following account in FY 2024 upon availability and continued appropriation of funds in the future operating budget.

<u>NH Department of Energy Low Income Weatherization</u>	<u>FY 2024</u>
02-52-52-52010-33560000-074-500587 Grants for Pub Assist & Relief	\$160,309

2) Further request authorization to advance to the vendor \$19,837 of the above-referenced contract amount.

EXPLANATION

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

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

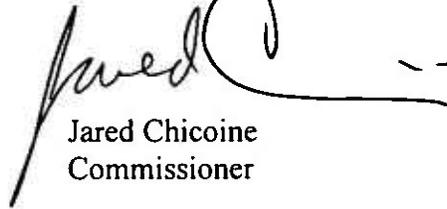
His Excellency, Governor Christopher T. Sununu
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The Department estimates that the USDOE's WAP grant award to New Hampshire will contribute to the weatherization of approximately 136 homes in the State.

The requested advance of funds will enable Community Action Partnership of Strafford County to operate the program between monthly reimbursements from the State, and may only be used for allowable program expenses as detailed in Exhibit C.

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

Respectfully submitted,



Jared Chicoine
Commissioner

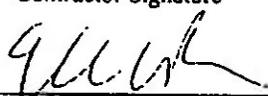
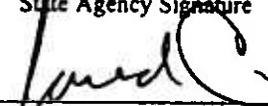
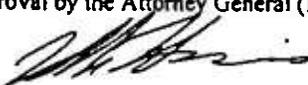
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

I. IDENTIFICATION.

1.1 State Agency Name Department of Energy		1.2 State Agency Address 21 S. Fruit St., Ste. 10, Concord, NH 03301	
1.3 Contractor Name Community Action Partnership of Strafford County		1.4 Contractor Address 577 Central Street, Suite 10, Dover, NH 03820	
1.5 Contractor Phone Number (603) 435-2500	1.6 Account Unit and Class 02-52-52-52010-33560000-074-500587	1.7 Completion Date June 30, 2024	1.8 Price Limitation \$160,309.00
1.9 Contracting Officer for State Agency Kirk Stone, Weatherization Program Manager		1.10 State Agency Telephone Number (603) 271-3670	
1.11 Contractor Signature  Date: 5/14/23		1.11 Name and Title of Contractor Signatory Betsey Andrews Parker, CEO	
1.13 State Agency Signature  Date: 5/15/23		1.14 Name and Title of State Agency Signatory Jared S. Chicoine, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/31/2023			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

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

hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

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

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

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

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

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

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

7. PERSONNEL.

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

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

8. EVENT OF DEFAULT/REMEDIES.

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

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

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

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

9. TERMINATION.

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

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

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

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

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

19. CHOICE OF LAW AND FORUM.

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

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

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

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

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

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

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

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

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

Contractor Initials *EMP*
Date *5/12/23*

EXHIBIT A

SPECIAL PROVISIONS

1. 2 CFR 200 as amended (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), 10 CFR 440 dated February 1, 2002 (Weatherization Assistance Program), the New Hampshire Weatherization Assistance Program State Plan, Weatherization Assistance Program Policies and Procedures, and Field Guide are all considered legally binding and enforceable documents under this contract. The NH Department of Energy (Department) reserves the right to use any legal remedy at its disposal including, but not limited to, disallowance of costs, withholding of funds, suspension of agency personnel, disbarment of agency personnel, disbarment of agencies and/or subcontractors from present or future contracts, and such other legal remedies as determined to be appropriate by the New Hampshire Department of Justice in the enforcement of rules and regulations pertaining to the Weatherization Assistance Program.
2. An audit shall be made at the end of the Contractor's fiscal year in accordance with 2 CFR 200, Subpart F - Audit Requirements. This audit report shall include a schedule of revenues and expenditures by contract or grant number of all expenditures during the Contractor's fiscal year. The Contractor shall utilize a competitive bidding process to choose a qualified financial auditor at least every four years.

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

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

“9.4 All negotiated contracts (except those of \$5,000 or less) awarded by the Subgrantee shall allow the NH Department of Energy, the US DOE, the Comptroller General of the United States, or any duly authorized representatives, access to any books, documents, papers, and records of the Subgrantee or their subcontractors, which are directly pertinent to the Weatherization Assistance Program for the purpose of making audits, examinations, excerpts and transcription.”
4. In paragraph 10 of the general provisions, the following sentence shall be deleted: “The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in EXHIBIT A.”
5. The costs charged under this contract shall be determined as allowable under the cost principles detailed in 2 CFR 200 Subpart E – Cost Principles.
6. Program and financial records pertaining to this contract shall be retained by the Contractor for 3 (three) years from the date of submission of the final expenditure report

or, for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as stated in 2 CFR 200.333 – Retention Requirements for Records.

7. This is not a Research and Development (R&D) award. The Department's indirect cost rate is 10 percent.
8. Kirk Stone, Weatherization Program Manager at the Department, has been designated with the responsibility for overseeing this contract.
9. RESTRICTION ON ADDITIONAL FUNDING. It is understood and agreed between the parties that no portion of the "Grant" funds may be used for the purpose of obtaining additional Federal funds under any other law of the United States, except if authorized under that law.
10. ASSURANCES/CERTIFICATIONS. The following are attached and signed: Certification Regarding Drug-Free Workplace Requirements; Certification Regarding Lobbying; Certification Regarding Debarment, Suspension and Other Responsibility Matters; Certification Regarding the Americans With Disabilities Act Compliance; Certification Regarding Environmental Tobacco Smoke; Assurance of Compliance Nondiscrimination in Federally Assisted Programs; and Certification Regarding the Federal Funding Accountability and Transparency Compliance.
11. COPELAND ANTI-KICKBACK ACT. All contracts and subgrants in excess of \$2,000.00 for construction or repair shall include a provision for compliance with Copeland "Anti-Kickback" Act (18 USC 874) as supplemented in Department of Labor Regulations (29 CFR, Part 3). This Act provides that each contractor, subcontract or subgrantee shall be prohibited from inducing, by any means, any person employed in the construction, completion or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The subgrantee should report all suspected violations to the Department.
12. PROCUREMENT. Subgrantee shall comply with all provisions of 2 CFR 200 Subpart D – Post Federal Award Requirements – Procurement Standards, with special emphasis on financial procurement (2 CFR 200 Subpart F – Audit Requirements) and property management (2 CFR 200 Subpart D – Post Federal Award Requirements – Property Standards).
13. CLOSE OUT OF CONTRACT. All final required reports and reimbursement requests shall be submitted to the State within 60 days of the completion date (Agreement Block 1.7).

EXHIBIT B

SCOPE OF SERVICES

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

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

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

2. The contract period, to be known as Program Year 2023 (PY23), will commence on July 1, 2023 upon approval from New Hampshire Governor and Executive Council, and will have a completion date of June 30, 2024.
3. Contractor must provide the Department with a budget for the use of NH WAP funds before any reimbursement for weatherization work will be paid by the Department.
4. In PY23, Contractor agrees to complete weatherization services on 12 dwelling units according to the standards outlined in the most recent NH Weatherization Policies and Procedures Manual and Field Guide.
 - (a) Weatherization Services are intended to increase the energy efficiency of the home, and to improve the home's comfort and safety. A certified energy auditor will first perform a NH WAP energy audit on the home using scientific test equipment. Specific energy conservation measures and heating source repairs will then be implemented in order of priority and cost effectiveness. This integrated activity is carried out in accordance with provisions and procedures outlined in the most recent NH Policies and Procedures Manual and Field Guide.

- (b) The minimum number of dwelling units and the amount of funds to be expended shall conform to the provisions of this contract. Deviations of more than 20% from expected dwelling unit goals in any given quarter may result in a reduction of the contract amounts and a reallocation of funds to other contractors.
5. In accordance with the US DOE's "Quality Work Plan" (QWP) and the provisions of Weatherization Program Notice (WPN) 15-4 <https://www.energy.gov/eere/wap/downloads/wpn-15-4-quality-work-plan-requirement-update>) and as modified in WPN 22-4 (Weatherization Program Notice 22-4: Quality Work Plan Requirement Update | Department of Energy), beginning April 1, 2015, Contractor must have regular and reliable access to properly trained and certified Quality Control Inspector(s), available as either staff or contractors, able to fully function in that capacity. This contract provides funding for continued training and technical assistance sufficient to allow the Contractor to secure and maintain the skilled personnel necessary to meet the requirements of WPN 15-4 and WPN 22-4.
6. All work performed under the Weatherization Assistance Program (WAP) in New Hampshire, using federal money from any WAP program year, must meet the minimum specifications defined in the US Department of Energy's "Quality Work Plan" (QWP) and the associated Standard Work Specifications (SWS). Details are presented in the Standard Work Specifications (SWS) for Home Energy Upgrades referred to in US DOE Weatherization Program Notice 15-4 and updated in Weatherization Program Notice 22-4, as well as in the New Hampshire Weatherization Assistance Program's Field Guide, 2021 Edition, which governs how WAP energy conservation measures (ECMs) are to be implemented. The Contractor must ensure, and be able to document for the Department, that all staff and contractors who perform Weatherization work in PY23 are properly trained and certified for that work and have been informed that their work must meet the requirements of the SWS or dwelling units will not be considered complete and reimbursement will not occur.

EXHIBIT C

PAYMENT TERMS

In consideration of the satisfactory performance of the Services, the New Hampshire Department of Energy (Department) agrees to pay Community Action Partnership of Strafford County in total, the sum of:

\$ 160,309.00	(which hereinafter is referred to as the "Contracted Amount"), of which
\$ 22,257.00	may be expended for Administration,
\$ 10,706.00	may be expended for Training & Technical Assistance,
\$ 8,625.00	may be expended for Health & Safety measures,
\$ 19,538.00	may be expended for Readiness measures,
\$ 99,183.00	(the balance), to be spent on weatherization activities (Program Activity)
and.	
\$ 19,837.00	will be issued as a cash advance,

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

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

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

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

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT D

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

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

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

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

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

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

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

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

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

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

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

Community Action Partnership of Strafford County Upon G&C approval for July 1, 2023 through June 30, 2024
Contractor Name County Period Covered by this Certification
Betsy Andrews Parker, CEO
Name and Title of Authorized Contractor Representative

[Signature] 5/12/23
Contractor Representative Signature Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT E

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

CERTIFICATION REGARDING LOBBYING

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

Programs (indicate applicable program covered):

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

Contract Period: From July 1, 2023 upon approval by the NH Governor and Executive Council to June 30, 2024

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

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

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

Handwritten signature and title: Betsy Andrews Parker, CEO
Contractor Name: Community Action Partnership of Strafford County
Date: 5/12/23

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT F

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

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

Instructions for Certification

- (1) By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
- (2) The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Energy (NH DOE) 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.
- (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 NH DOE, 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 a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1) (b) of this certification; and
 - (d) have not, within a three-year period preceding this application/proposal, had one or more public transactions (Federal, State or local) terminated for cause or default.

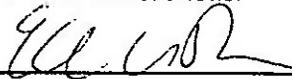
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

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

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

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

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

 _____ Contractor Representative Signature	<i>Betsy Andrews Parker, CEO</i> _____ Contractor's Representative Title
<i>Community Action Partnership of Strafford County</i> _____ Contractor Name	<i>5/12/23</i> _____ 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

Betsy Andrews Parker, CEO

Contractor's Representative Title

Community Action Partnership of Strafford County 5/12/23

Contractor Name

Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT H

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

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

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

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

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

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



Contractor Representative Signature

Betsy Andrews Parker, CE

Contractor's Representative Title

Community Action Partnership of Strafford County 5/12/23

Contractor Name

Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT I

U.S. DEPARTMENT OF ENERGY

ASSURANCE OF COMPLIANCE NONDISCRIMINATION IN FEDERALLY ASSISTED PROGRAMS

OMB Burden Disclosure Statement

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

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

Applicability and Period of Obligation

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

Employment Practices

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

Subrecipient Assurance

The Applicant shall require any individual, organization, or other entity with whom it subcontracts, subgrants, or subleases for the purpose of providing any service, financial aid, equipment, property, or structure to comply with laws and regulations cited above. To this end, the subrecipient shall be required to sign a written assurance form;

Award No. DE-EE0009916
CFDA No. 81.042
Community Action Partnership of Strafford County

Exhibit I
Page 1 of 2
Initials EAR Date 5/12/23

however, the obligation of both recipient and subrecipient to ensure compliance is not relieved by the collection or submission of written assurance forms.

Data Collection and Access to Records

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

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

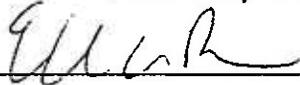
This assurance is given in consideration of and for the purpose of obtaining any and all Federal grants, loans, contracts (excluding procurement contracts), property, discounts or other Federal assistance extended after the date hereof, to the Applicants by the Department of Energy, including installment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

Applicant Certification

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

Representative Name/Title: Betsy Andrews Parker, CEO

Signature: _____



Date _____

5/12/23

Community Action Partnership of Strafford County
577 Central Avenue, Suite 10, Dover, NH 03820
603.435.2500

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT J

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

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

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

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

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

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

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

Handwritten signature and name of Betsy Andrews Parker, CEO.
Handwritten name: Community Action Partnership of Strafford County
Handwritten date: 5/12/23

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT J

FORM A

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

1. The UEI number for your entity is: Z3KKLWND4993

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

 NO ✓ YES

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

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

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

 NO ✓ YES

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

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

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

Name: _____	Amount: _____

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT K

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

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

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

Definitions:

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

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

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

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

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

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

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

Buy America Preference:

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

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

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

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

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

Waivers:

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

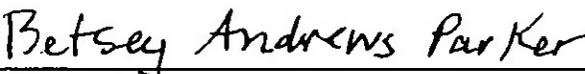
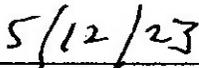
Waivers must be based on one of the following justifications:

1. Applying the Buy America Preference would be inconsistent with the public interest (Public Interest);
2. The types of iron, steel, manufactured products, or construction materials are not produced in the United States in sufficient and reasonably available quantities or of a satisfactory quality (Nonavailability); or
3. The inclusion of iron, steel, manufactured products, or construction materials produced in the United States will increase the cost of the overall project by more than 25 percent (Unreasonable Cost).

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

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

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

	
_____ Grantee Representative Signature	_____ Grantee's Representative Title
	
_____ Grantee Name	_____ Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT L

CERTIFICATION REGARDING NHPA and NEPA COMPLIANCE FOR WAP23

The Grantee identified in Section 1.3 of the General Provisions agrees to comply with the provisions of the National Environmental Policy Act (NEPA) 42 U.S.C. §4321 et seq., rules promulgated thereunder (40 CFR Parts 1500-1508), guidance documents issued by the Office of Management and Budget or the U.S. Department of Energy (U.S. DOE), New Hampshire's Department of Energy (NH DOE) executed Historic Preservation Programmatic Agreement, and US DOE Office of Energy Efficiency and Renewable Energy (EERE) NEPA Determination GFO-WAP-2022A (NEPA Determination-WAP22).

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

The Grantee agrees that it will not fund activities that are not "Allowable Activities" pursuant to the National Environmental Policy Act (NEPA) Determination-WAP22, which include:

1. Administrative activities associated with management of the designated Weatherization Office and management of programs and strategies in support of weatherization activities.
2. Development and implementation of training programs and strategies for weatherization effort, including initial home energy audits, final inspections, and client education.
3. Purchase of vehicles and equipment needed for administrative activities, weatherization energy audits, installation of measures indicated below, and quality control inspections.
4. Weatherization activities provided that activities adhere to the requirements of the respective Recipients' DOE executed Historic Preservation Programmatic Agreement, are installed in existing buildings, are appropriately sized, are covered by Appendix A of 10 CFR 440, and/or approved as part of the energy audit approval procedures and material approvals process, and limited to:
 - a. Building Shell Measures:
 - i. Install insulation where needed
 - ii. Perform air sealing
 - iii. Repair and replace windows, storm windows, install window film, awnings and solar screens
 - b. Mechanical Measures:
 - i. Clean, tune, repair, or replace heating and/or cooling systems
 - ii. Install duct and heating pipe insulation
 - iii. Repair leaks in heating/cooling ducts
 - iv. Install programmable thermostats
 - v. Repair/replace domestic water heaters
 - vi. Install domestic hot water heater tank insulation
 - c. Electric and Water Measures:

- i. Install efficient light sources
- ii. Install low-flow showerheads
- iii. Replace inefficient refrigerators with energy-efficient models

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

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

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

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

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

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

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

- a. PV systems appropriately sized that do not exceed 60 kW
- b. Solar hot water heating systems appropriately sized that do not exceed 200,000 BTU/HR

c. Battery storage, if applicable, attached to a structure (e.g. inside a garage) and not visible from the public right of way

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

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

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

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

The Contractor agrees to complete the online US DOE training on NEPA and Historic Preservation at www.energy.gov/node/4816816. Proof of complete training must be submitted to the NH DOE's WAP Administrator.

[Handwritten Signature]

Grantee Representative Signature

CEO

Grantee's Representative Title

Betsy Andrews Parker

Grantee Name

5/12/23

Date

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that COMMUNITY ACTION 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: 0006195759



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. 2023.

A handwritten signature in black ink, appearing to read "David M. Scanlan", is written over a faint circular stamp.

David M. Scanlan
Secretary of State



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

05/11/2023

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 E-MAIL ADDRESS: TDavis@CGIBusinessInsurance.com FAX (A/C, No): (866) 574-2443	
INSURED Community Action Partnership of Strafford County 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:	

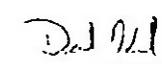
COVERAGES **CERTIFICATE NUMBER:** 22-23 Master **REVISION NUMBER:**

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 Abuse & Molestation Liab \$1Million GENL AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			ZHVA192135	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 <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			AWVA156930	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"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 0			UHVA192136	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/A	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 Weatherization Program 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 

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2023 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

Terry Jarvis, Chair
Mark Brave, Vice Chair
Jean Miccolo, Treasurer
Alison Dorow, Secretary
Alan Brown
Hope Morrow Flynn
Thomas Levasseur
Maureen Staples
Tori Bird
Leah Crouser
Nicki Gearwar
Andrew Swanberry
Mark Toussaint
Robert Harrington
Robert Hinkel
Breanna Goldsmith
James Rathbun

Community Action Partnership of Strafford County

Key Personnel – Weatherization Assistance Program

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Robert Arnold	Weatherization Program Director	\$78,300.00	100	\$78,300.00
Marybeth Schofield	Weatherization Energy Auditor	\$49,500.00	100	\$49,500.00
Vicki Pease	Weatherization Energy Auditor	\$45,760.00	100	\$45,750.00
Julia Barrette	Administrative Assistant	\$42,600.00	100	\$42,600.00
Zachary Aham	Weatherization Energy Auditor	\$37,336.00	100	\$37,336.00

Robert J. Arnold, Housing Development and Revitalization Director & Weatherization Program Manager
Community Action Partnership of Strafford County

Work Experience

Housing Development and Revitalization Director, Community Action Partnership of Strafford County, Dover, NH, Dec 2021 – Present

- Oversaw all housing development and renovation projects where Community Action was the primary developer.
- Worked with architects, planning officials, code enforcement and contractors to ensure successful completion of projects.
- Oversaw the management of the Weatherization Assistance Program and integrated WAP capabilities with ongoing projects.
- Responsible for hiring and training energy efficiency staff.
- Reorganized project and pipeline management procedures with an emphasis on scalability.
- Managed all low-income energy efficiency projects within Strafford County.

Weatherization Program Manager, Community Action Partnership of Strafford County, Dover, NH, Mar 2017 – Present

- Responsible for administering the Strafford County NH Weatherization Assistance Program.
- Worked with various committees and non-profit organizations which provide economic development, housing and homeless prevention services in the region.
- Managed all energy efficiency projects in the low-income sector within Strafford County, NH.
- Responsible for all aspects of the Weatherization Assistance Program including pipeline management, budgeting, project leveraging, job tracking, contractor relations, hiring and training new employees.
- Responsible for timely completion and submittal of grant applications, tracking of applications, receipt of grants, monitoring grant activity to ensure adherence to grant timelines and budgets, and preparing quarterly, semi-annual, annual and close-out grant reports for submission to grantor and/or other regulatory agencies.
- Experienced with grant writing and review, particularly HUD and USDA grants.
- Experienced in contract negotiation, review and implementation.
- Coordinated and worked directly with multiple contractors and entities in the course of large renovation projects.
- Experienced in identifying and packaging layered energy efficiency measures to achieve optimal energy savings.

Owner and Private Contractor, Bob Arnold Contracting, Rochester NH, June 2006 – Mar 2017

Senior Loan Officer, East West Mortgage, Peabody, MA, Oct 2004 – Jun 2006

Branch Manager, Critifinancial, Midwest City, OK, Nov 1999 – Oct 2004

Branch Manager, General Acceptance Corporation, Gladstone, MO, Nov 1996 – Nov 1999

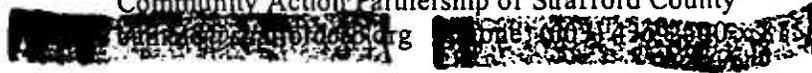
Military Service/Military Awards

1985-1989	US Navy Active Duty (Honorable Discharge)
1989-1990	USN Reserve
1990-1991	US Navy Active Duty (Operation Desert Storm), (Honorable Discharge)
1991-2001	US Navy Inactive Ready Reserve

US Navy Good Conduct Medal, Southwest Asia Service Medal (3 Stars), Saudi Arabian Medal for the Liberation of Kuwait, Emirate of Kuwait Medal for the Liberation of Kuwait, National Defense Service Medal, US Navy Sea Service (2), US Navy Marine Corps Overseas Service Ribbon (1)



Robert J. Arnold, Housing Development and Revitalization Director & Weatherization Program Manager
Community Action Partnership of Strafford County



Education/Certifications

- BPI HEA Energy Auditor, New York State Weatherization Directors Association, 2021
- BPI HEA Quality Control Inspector, New York State Weatherization Directors Association, 2021
- BPI Building Analyst, Lakes Region Community College, 2017
- OSHA 30 Certification, Keene State College, 2020
- Building Operator Certification I, Lakes Region Community College, 2021
- Mold Inspector (CMI), 360training.com
- No Degree, Penn Valley Community College, 1990-1991

Organizations

- Associate Member, New York State Weatherization Directors Association, 2021 – Present
- Member, Strafford County Public Health Network Lead Poisoning Task Force, 2020 – Present
- Member, Building Performance Association, 2019 – Present
- Member, Northeast Home Energy Rating System Alliance, 2019 – Present
- Member, Residential Energy Performance Association, 2019 – Present
- Member, New Hampshire WAP Technical Committee, 2018 – Present
- Honorary Warrior, Tribe of Mic-O-Say, Boy Scouts of America
- Member, AMVETS
- Member, Veterans of Foreign Wars



Marybeth Schofield

Experience

Community Action Partnership of Strafford County 2019-Present
Weatherization Energy Auditor BPI# 5009590

- Certified BPI Building Analyst, Energy Auditor and Quality Control Inspector
- Perform energy audits on homes in need of energy improvements within Strafford County
- Provide work order lists of improvements to sub-contractors and oversee quality of improvements, schedules, quality of work and costs.

Community Action Partnership of Strafford County 2016-2019
Maintenance Coordinator

- Negotiate contracts and obtain multiple bids for capital improvements.
- Perform routine maintenance on facilities including plumbing minor electrical, mechanical and carpentry.
- Assist janitorial staff with heavy lifting and scheduling

Garrison Women's Health 2017-2019
Maintenance Coordinator

- Perform routine maintenance on facility related issues including plumbing, minor electrical, mechanical and carpentry.
- Assist with routine maintenance related contracts, HVAC, plowing, landscaping.
- Provide on call coverage for facility issues nights and weekends

State of NH Department of Labor 2013-2016
Safety Inspector

- Scheduled and implemented safety related inspections to schools, towns municipalities
- Provided workers comprehensive related coverage as needed with my territory

Weatherization Director 2007-2013
Community Action Partnership of Strafford County Dover, NH

- ◆ Oversee weatherization department to serve over 3000 eligible low-income customers
- ◆ Ensure compliance with state of NH Weatherization Guidelines using 6 funding sources of 1M per year
- ◆ Audited homes for energy efficiency improvements
- ◆ Generated work orders for crews
- ◆ Inspect work for compliance with state of NH Weatherization Guidelines
- ◆ Managed sub-contracts for timeliness as well as quality workmanship
- ◆ Scheduled tasks to complete quality work in a safe and timely manner
- ◆ Assisted in selection of equipment and supplies purchases

Process Engineer
Flextronics International

[REDACTED]
1996-2003
Portsmouth, NH

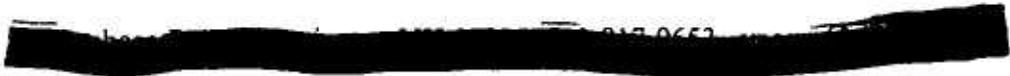
- ◆ Project Manager for building consolidation from 3 buildings to new site at Pease, within budget of 250 K and no significant impact to production of 800 employees
- ◆ Evaluated and negotiated vendor selection for warehouse equipment and move, within budget of 105K and completed on time
- ◆ Supervised 23 machine programmers/electro-mechanical technicians in 2 buildings on 3 shifts
- ◆ Arranged new equipment justifications, purchase, terms and technical training worth 900K
- ◆ Supervised and prioritized work load for technical/ mechanical support on 3 shifts.
- ◆ Designed and provided training for support personnel
- ◆ Documented procedures and processes for production and machine maintenance tasks
- ◆ Project Manager for Process Improvement Program
- ◆ Developed troubleshooting procedures for production and programmable equipment related issues

Education:

Civil Technology	Associate of Applied Science	2006
Thompson School of Applied Science @ UNH		Durham, NH
Computer Technology	Associate of Science	2001
Granite State College		Portsmouth, NH

Accomplishments:

- ◆ Current Board of Director member for the Triangle Club in Dover NH
- ◆ Cofounder for Sober Sisters Recovery, a non profit sober living home for women in Somersworth NH
- ◆ Former Building committee representative for SENH Habitat for Humanity, Portsmouth, NH
- ◆ Former Advisor to Thompson School of Applied Science at UNH



Vicki Pease

Key Qualification

- Detail-oriented professional committed to process excellence through strong organizational skills and analytical abilities.
- Successful team leadership resulted in exceeding project completion goals.
- Resilient and dependable under pressure, with ability to prioritize multiple tasks and meet or exceed deadlines.

Process Excellence

- Certified Building Analyst BPI ID 5067752
- Certified Heating Professional BPI ID 5067752
- OSHA 10 and 40 Certified
- Weatherization tech: under my leadership, the team reached BTL (Building Tightness Limit) goals through greater attention to detail and efficient organization.
- Weatherization tech: restructured inventory management for the weatherization team, resulting in savings in inventory used and tech time.
- Maintenance tech: responsible for 210 apartment units all repairs, maintenance, elevator equipment certifications, fire safety systems, boiler certificates

Trades Skills

- Building analyst professional: on site review of residential buildings systems, testing, data collection, analyzing collected data, modeling and work scope.
- Energy efficiency consultant: on-site review and analysis of existing light fixtures to recommend more efficient products.
- Certified Apartment Maintenance Technician (CAM-T) since 2017.
- Experience with building principles such as framing and drywall, repair, and basic plumbing and electrical installation.
- Extensive experience with hand and power tools.
- Weatherization: injection foam insulation application
- Forklift and tractor operator.

Employment History

2022- Present Energy Auditor, Community Action Partnership of Strafford County, Dover NH

2016- 2022 Maintenance Technician II, Avesta Housing, Exeter NH.

2015–2015 Energy Efficiency Consultant, Prism Energy Services, Quincy, MA

2013–2015 Receiver Walmart, Raymond, NH

2009–2013 Weatherization Team Tech Lead, Comm. Action Partnership., Straff. County, Dover, NH

Education

Marketing McIntosh College, Dover, NH

Word and data processing Notre Dame College, Manchester NH

Julia Barrette

[REDACTED]

I am a customer service professional with a strong ability to multi-task, prioritize, and manage time effectively. I am a resourceful problem solver who is adept at remaining calm in stressful situations and effectively assisting a variety of clients. I have 3 years of experience in the training and management of associates and 1 year of experience in social service case management, especially housing in New Hampshire.

Authorized to work in the US for any employer

Work Experience

Housing Lead Recertifier (NHERAP)

Community Action Partnership of Strafford County - Rochester, NH
Present

- Assisting with the hiring and training of new Housing Recertification staff
- Maintaining a broad understanding of the Housing Recertification department
- Being available to Housing Recertification staff to answer questions, offer support, and be the first point of contact for escalated cases.
- Collecting program/department data and creating reports as requested.
- Staying current on any/all program/process changes and updates.
- Benefit determination, Benefit Approval, and Denial according to program specification

General Case Manager

Community Action Partnership of Strafford County - Rochester, NH
September 2021 to September 2022

- social services through the NH Emergency Rental Assistance Program (NHERAP)
- monitoring and evaluating program compliance and procedures in accordance with CAP policies
- monitoring electronic and hard copy program service documentation to ensure appropriate information has been documented
- timely services to clients

Home TA

Walmart - Rochester, NH
May 2021 to September 2021

- providing Customer Service
- receiving, stocking, and organizing merchandise and supplies
- maintaining the home area and merchandising presentation

Independent Contractor

Appen, Inc - Remote
August 2018 to August 2021

- Data Entry
- Machine Learning

Personal Shopper

Walmart - Rochester, NH
January 2020 to May 2021

- providing Customer Service
- fulfilling online grocery orders
- inventory management

Team Manager

D+S Europe Communication Center - Hamburg
June 2011 to March 2013

- Managing 32 team members, including scheduling
- Communicating with VIP customers
- Providing training to employees
- Assistant to Project Manager

Team Coach

D+S Europe Communication Center - Hamburg
August 2010 to June 2011

- Training new team members
- Writing training programs

Customer Support Representative

D+S Europe Communication Center - Hamburg
June 2009 to August 2010

- Telekom escalation support
- 1st level support Vodafone - Troubleshooting basic phone and internet connection
- 2nd level support Vodafone - Troubleshooting networks, PC problems, cellphone issues

Education

Non-Degree Seeking Undergrad Major in People & Business Leadership Certificate of Completion, 4.0

Bellevue University - Bellevue, NE
June 2021 to August 2021

High School Diploma and State Certified Assistant In Screen Design

Steinhauerdamm Vocational College - Hamburg, Germany

June 2005 to June 2007

Skills

- E-Commerce (2 years)
- Microsoft Office (10+ years)
- Data Entry (5 years)
- Customer Service (6 years)
- Office Experience (5 years)
- Team Management (2 years)
- Inventory Management (2 years)
- Social Work (1 year)
- Benefit Certification (1 year)

Languages

- German - Expert
- English - Fluent

Certifications and Licenses

Driver's License

February 2021 to November 2025

New Hampshire Driver's License



ZACHARY AHAM

OBJECTIVE I am looking for a position where I can use my experience and knowledge to grow. I am interested in pursuing a career in environmental science. I have taken many courses in environmental studies, it is where my strengths, interests and passion lie

SKILLS

- Works well with others
- Active learner
- Determined
- Strong work ethic
- Excellent public speaking skills
- Advanced experienced hiker
- Four years on the Pinkerton Cross Country
- Four years on the Pinkerton Track & Field Indoor & Outdoor teams
- Two years on the Franklin Pierce University Cross Country and Track & Field team

WORK HISTORY

LANDSCAPING • ALL SEASON LANDSCAPING
May 2022 -Sep 2022

- Lawn care
- Hardscapes
- Wall construction
- Gardening
- Large machine operation*

MAINTAINCE • COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
Dec 2021 -Feb 2022

- Small construction projects
- Paint and wall repair
- Spring and fall clean up
- Building repairs and clean out

LANDSCAPING • SELF EMPLOYED

May 2018 - Sep 2021

Worked for individual in need of yard care

Kept individual schedules and appointments

Small construction projects

Lawn care

Spring and fall clean up

Gardening

CAMP COUNCILOR • NOTTINGHAM PARKS AND RECREATION

June 2019 – Aug 2021

Nature councilor and sports councilor for 3 years

Responsible for children in outdoor classroom including:

Nature walks, identification lessons and physical fitness

Enforcement of Covid protocols and children safety

CPR certified

EDUCATION

GREAT BAY COMMUNITY COLLEGE

FRANKLIN PIERCE UNIVERSITY

Environmental Science

Including classes in:

Biology

Biological Ethics

Anatomy & Physically

Ecology

Anatomy & Physiology

PINKERTON HIGH SCHOOL

Athletic Scholar

Track scholarship recipient

Financial Statements

COMMUNITY ACTION PARTNERSHIP OF
STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2021 AND 2020
AND
INDEPENDENT AUDITORS' REPORTS**

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Action Partnership of Strafford County and Affiliate

Report on the Audit of the Financial Statements

Opinion

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, 2021 and 2020, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Community Action Partnership of Strafford County and Affiliate as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2023, on our consideration of Community Action Partnership of Strafford County and Affiliate's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Action Partnership of Strafford County and Affiliate's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Partnership of Strafford County and Affiliate's internal control over financial reporting and compliance.

*Leon McDannell & Roberts
Professional Association*

Dover, New Hampshire
January 20, 2023

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,550,537	\$ 1,316,311
Accounts receivable	2,130,211	2,268,903
Contributions receivable	12,600	38,400
Inventory	511,532	226,233
Prepaid expenses	36,666	36,318
Other current assets	1,334	-
Total current assets	<u>4,242,880</u>	<u>3,886,165</u>
NONCURRENT ASSETS		
Restricted cash	18,991	-
Security deposits	8,469	5,326
Property, net of accumulated depreciation	6,110,022	5,273,321
Other noncurrent assets	25,503	27,500
Total noncurrent assets	<u>6,162,985</u>	<u>5,306,147</u>
TOTAL ASSETS	<u>\$ 10,405,865</u>	<u>\$ 9,192,312</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Demand note payable	\$ -	\$ 105,377
Current portion of long term debt	134,868	18,343
Accounts payable	921,039	1,497,685
Accrued payroll and related taxes	136,247	88,682
Accrued compensated absences	145,234	131,108
Deferred revenue	-	107,606
Refundable advances	950,865	473,291
Paycheck Protection Program	-	97,500
Other current liabilities	-	1,318
Total current liabilities	<u>2,288,253</u>	<u>2,520,910</u>
NONCURRENT LIABILITIES		
Long term debt, less current portion shown above	3,221,845	2,775,919
Security deposits	3,201	-
Total noncurrent liabilities	<u>3,225,046</u>	<u>2,775,919</u>
Total liabilities	<u>5,513,299</u>	<u>5,296,829</u>
NET ASSETS		
Without donor restrictions	4,533,937	3,593,917
With donor restrictions	358,629	301,566
Total net assets	<u>4,892,566</u>	<u>3,895,483</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 10,405,865</u>	<u>\$ 9,192,312</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
CHANGE IN NET ASSETS			
REVENUES AND OTHER SUPPORT			
Grant revenue	\$ 19,989,740	\$ -	\$ 19,989,740
Fees for service	2,576,520	-	2,576,520
Rent revenue	51,351	-	51,351
Public support	352,142	358,629	710,771
In-kind donations	898,056	-	898,056
Interest	635	-	635
Fundraising	20,050	-	20,050
Other revenue	725,966	-	725,966
Loss on disposal of equipment	<u>(51,681)</u>	<u>-</u>	<u>(51,681)</u>
Total revenues and support	24,562,779	358,629	24,921,408
NET ASSETS RELEASED FROM RESTRICTIONS	<u>301,566</u>	<u>(301,566)</u>	<u>-</u>
Total revenues, support, and net assets released from restrictions	<u>24,864,345</u>	<u>57,063</u>	<u>24,921,408</u>
EXPENSES			
Program services			
Child services	5,251,539	-	5,251,539
Community services	2,036,906	-	2,036,906
Energy assistance	2,459,441	-	2,459,441
Housing	10,714,923	-	10,714,923
Weatherization	2,483,701	-	2,483,701
Workforce development	<u>3,793</u>	<u>-</u>	<u>3,793</u>
Total program services	22,950,303	-	22,950,303
Supporting activities			
Management and general	905,781	-	905,781
Fundraising	<u>68,241</u>	<u>-</u>	<u>68,241</u>
Total expenses	<u>23,924,325</u>	<u>-</u>	<u>23,924,325</u>
CHANGE IN NET ASSETS	940,020	57,063	997,083
NET ASSETS, BEGINNING OF YEAR	<u>3,593,917</u>	<u>301,566</u>	<u>3,895,483</u>
NET ASSETS, END OF YEAR	<u>\$ 4,533,937</u>	<u>\$ 358,629</u>	<u>\$ 4,892,566</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

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

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
CHANGES IN UNRESTRICTED 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 disposal of equipment	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total revenues and support	14,121,715	255,657	14,377,372
NET ASSETS RELEASED FROM RESTRICTIONS			
	<u>265,181</u>	<u>(265,181)</u>	<u>-</u>
Total revenues, support, and net assets released from restrictions	<u>14,386,896</u>	<u>(9,524)</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	2,920,930	-	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	13,153,308	-	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>14,123,352</u>	<u>-</u>	<u>14,123,352</u>
CHANGE IN NET ASSETS	263,544	(9,524)	254,020
NET ASSETS, BEGINNING OF YEAR	<u>3,330,373</u>	<u>311,090</u>	<u>3,641,463</u>
NET ASSETS, END OF YEAR	<u>\$ 3,593,917</u>	<u>\$ 301,566</u>	<u>\$ 3,895,483</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Child Services</u>	<u>Community Services</u>	<u>Energy Assistance</u>	<u>Housing</u>	<u>Weatherization</u>	<u>Workforce Development</u>	<u>Total Program Services</u>	<u>Intermediate (Allocation) Pools</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Payroll	\$ 2,611,252	\$ 768,110	\$ 282,483	\$ 463,574	\$ 123,279	\$ 2,317	\$ 4,251,015	\$ 89,319	\$ 577,712	\$ 14,794	\$ 4,932,840
Payroll taxes	230,588	68,376	24,924	40,252	8,988	228	371,358	7,893	46,473	1,406	427,128
Fringe benefits	190,915	38,183	17,619	31,419	15,094	269	293,499	3,398	55,482	1,224	353,603
Weatherization material, fuel and client assistance	63,377	140,408	2,052,544	9,909,048	2,218,930	-	14,384,307	-	-	-	14,384,307
In-kind expenses	573,046	324,950	-	60	-	-	898,056	-	-	-	898,056
Consultants and contract labor	239,299	52,738	4,627	19,672	860	79	317,275	16,516	164,175	15,574	513,540
Consumable supplies	213,448	229,104	430	7,742	23,112	-	473,836	23,939	9,941	922	508,838
Rent	612,028	175,280	31,758	87,818	17,134	884	924,902	(450,603)	42,136	1,729	518,164
Repairs and maintenance	48,939	4,881	12,782	48,073	945	-	115,620	296,872	12,260	2,476	427,228
Insurance	83,971	9,598	1,312	24,905	6,157	4	125,947	12,208	43,416	107	181,678
Meetings, events and training	80,601	9,164	394	762	10,774	-	101,695	1,404	13,052	20,573	136,724
Depreciation	79,870	18,502	391	23,390	4,328	-	128,281	-	70,500	-	198,781
Travel	19,408	1,677	-	989	1,689	-	23,763	(5,501)	587	30	18,879
Copying and postage	3,380	265	7,202	403	254	-	11,504	1,275	4,813	4,838	22,230
Retirement	13,216	3,001	1,223	3,377	332	12	21,161	274	(3,843)	104	17,696
Equipment and computer	27,793	95,608	7,677	39,490	46,908	-	217,478	4,223	(82,364)	550	139,885
Interest expense	76,249	8,070	13,621	8,314	4,917	-	111,171	6,377	18,489	899	136,936
Other program support	38,823	50,206	454	5,835	-	-	95,118	(7,594)	19,273	3,215	110,012
Indirect costs	45,536	40,785	-	-	-	-	86,321	-	(86,321)	-	-
Total expenses	\$ 5,251,539	\$ 2,038,906	\$ 2,459,441	\$ 10,714,923	\$ 2,483,701	\$ 3,793	\$ 22,950,303	\$ -	\$ 905,781	\$ 68,241	\$ 23,924,325

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

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

	<u>Child Services</u>	<u>Community Services</u>	<u>Energy Assistance</u>	<u>Housing</u>	<u>Weatherization</u>	<u>Workforce Development</u>	<u>Total Program Services</u>	<u>Intermediate (Allocation) Pools</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Payroll	\$ 2,297,109	\$ 540,856	\$ 227,785	\$ 229,407	\$ 120,813	\$ 47,695	\$ 3,463,665	\$ 102,841	\$ 561,412	\$ 28,548	\$ 4,156,466
Payroll taxes	184,239	44,388	17,229	18,357	8,211	3,599	276,023	7,997	26,065	2,153	312,238
Fringe benefits	226,396	14,882	32,476	11,348	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	-	-	-	-	630,948	-	-	-	630,948
Consultants and contract labor	252,203	119,717	10,453	32,780	4,516	515	420,184	22,527	82,335	4,410	529,456
Consumable supplies	226,999	745,567	1,208	2,043	6,439	89	982,345	192,667	23,971	3,551	1,202,534
Rent	465,693	85,822	58,320	31,382	8,404	20,860	670,481	(526,032)	30,688	2,394	177,531
Repairs and maintenance	72,495	47,814	13,378	11,090	6,409	752	151,938	214,923	10,523	8,880	386,264
Utilities	120,444	12,453	12,220	23,703	2,569	3,250	174,639	(24,910)	21,270	760	171,759
Insurance	78,188	6,499	1,234	28,753	3,677	854	119,205	13,988	7,688	158	141,039
Meetings, events and training	60,027	21,508	204	180	8,638	-	90,557	215	7,122	1,276	99,170
Depreciation	74,321	26,863	391	4,621	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	260	217	38,993	-	4,334	5,201	48,528
Retirement	11,943	3,321	1,015	1,271	314	177	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	8,849	-	113,772	2,168	15,343	1,056	132,339
Other program support	1,082	20,799	385	90	78	-	22,434	3,512	198	14,731	40,875
Total expenses	\$ 4,470,403	\$ 2,258,463	\$ 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 STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 997,083	\$ 254,020
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Contribution of building improvements	(170,288)	-
Depreciation	196,781	182,800
Gain (loss) on disposal of equipment	51,681	(2,000)
Forgiveness of debt - Paycheck Protection Program	(97,500)	-
(Increase) decrease in assets:		
Accounts receivable	138,692	(743,128)
Contributions receivable	25,800	29,700
Inventory	(285,299)	(206,723)
Prepaid expenses	(348)	(23,748)
Other current assets	(1,334)	-
Security deposits	(3,143)	24
Other noncurrent assets	1,997	-
Increase (decrease) in liabilities:		
Accounts payable	(576,646)	1,042,409
Accrued payroll and related taxes	47,565	(104,748)
Accrued compensated absences	14,126	46,836
Deferred revenue	(107,606)	107,606
Refundable advances	477,574	(17,734)
Other current liabilities	(1,318)	(3,637)
Security deposits	3,201	-
	<u>711,018</u>	<u>561,677</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(323,975)	(640,971)
Proceeds on sale of equipment	-	2,000
Acquisition of property from Dover Daycare Learning Center	(590,900)	-
	<u>(914,875)</u>	<u>(638,971)</u>
NET CASH USED IN INVESTING ACTIVITIES		
CASH FLOWS FROM FINANCING ACTIVITIES		
Borrowings of long-term debt	326,463	485,181
Payments made on long-term debt	(48,188)	(257,765)
Net repayments on demand note payable	(105,377)	(55)
Assumption of debt of Dover Daycare Learning Center	284,176	-
Proceeds from Paycheck Protection Program	-	97,500
	<u>457,074</u>	<u>324,861</u>
NET CASH PROVIDED BY FINANCING ACTIVITIES		
NET INCREASE IN CASH AND CASH EQUIVALENTS	253,217	247,567
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,316,311</u>	<u>1,068,744</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,569,528</u>	<u>\$ 1,316,311</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid during the year for interest	<u>\$ 133,966</u>	<u>\$ 130,185</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, 2021 AND 2020**

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, 2021 AND 2020**

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, 2021 and 2020, 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, 2021 AND 2020**

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 \$174,278 and \$182,800 for the years ended December 31, 2021 and 2020, respectively.

Accrued Earned Time

The Agency has accrued a liability of \$145,234 and \$131,108 at December 31, 2021 and 2020, respectively, for future compensated leave time that its employees have earned and which is vested with the employee.

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

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. Academy Street derives revenue from the rental of apartment units. Revenues are recognized as income, monthly, when rents become due and control of the apartment units is transferred to the lessees. Control of the leased units is transferred to the lessee in an exchange for the leased units. The cost incurred to obtain a lease will be expensed as incurred.

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.

Advertising Expenses

The Agency expenses advertising costs as they are incurred. Total advertising costs for the years ended December 31, 2021 and 2020 amounted to \$32,082 and \$27,725, respectively.

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

Debt Issuance Costs

As required under FASB Accounting Standards Update No. 2015-03, amortization expense for the years ended December 31, 2021 and 2020 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 \$185,979 and \$179,636 for the years ended December 31, 2021 and 2020, 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 \$113,778 and \$17,812 for the years ended December 31, 2021 and 2020, 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 \$594,404 and \$3,895, respectively, for the year ended December 31, 2021. For the year ended December 31, 2020, the estimated fair value of these food commodities and goods was determined to be \$415,835 and \$17,665, 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.

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

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

NOTE 2. PROPERTY

As of December 31, 2021 and 2020, property consisted of the following:

	<u>2021</u>	<u>2020</u>
Land, buildings and improvements	\$ 6,324,193	\$ 5,499,660
Furniture, equipment and machinery	340,883	646,283
Vehicles	<u>350,136</u>	<u>350,136</u>
 Total	 7,015,212	 6,496,079
Less accumulated depreciation	<u>905,190</u>	<u>1,222,758</u>
 Net property	 <u>\$ 6,110,022</u>	 <u>\$ 5,273,321</u>

NOTE 3. RESTRICTED CASH BALANCES

Certain cash accounts have been established and are being funded in accordance with a regulatory agreement entered into between Academy Street and New Hampshire Housing as discussed below. All reserves are required to be held in qualified New Hampshire financial institutions that are insured by the FDIC.

Operating Reserve

Under the regulatory agreement, Academy Street is required to establish an operating reserve. The operating reserve was established and funded during the year ended December 31, 2021.

Replacement Reserve

Under the regulatory agreement, Academy Street is required to set aside amounts for the replacement of property and other expenditures approved by New Hampshire Housing. Additionally, Academy Street is required to make monthly payments to the reserve. The reserve was properly funded during 2021.

Insurance and Real Estate Tax Escrows

Academy Street is required to establish a reserve to fund tax and insurance payments in the project. Amounts are to be deposited on a monthly basis to accrue a sufficient balance to pay future tax and insurance bills of the project. As of December 31, 2021, the balance in the reserves for tax and insurance escrows was properly funded.

Residual Receipts Reserve

The regulatory agreement with New Hampshire Housing requires Academy Street to establish and maintain a residual receipts reserve to be funded with excess deposits after all other project accounts have been fully funded. As of December 31, 2021 and 2020, Academy Street had not established this reserve account.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
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**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

NOTE 4. LIQUIDITY AND AVAILABILITY

The following represents the Agency's financial assets as of December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 1,550,537	\$ 1,316,311
Accounts receivable	2,130,211	2,268,903
Contributions receivable	12,600	38,400
Restricted cash	<u>18,991</u>	<u>-</u>
Total financial assets	3,712,339	3,623,614
Less amounts not available to be used within one year:		
Restricted cash	18,991	-
Board designated funds	<u>307,315</u>	<u>307,315</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 3,386,033</u>	<u>\$ 3,316,299</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 5. 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, 2021 and 2020. The Agency has no policy for charging interest on overdue accounts.

NOTE 6. 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
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**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

Total unconditional promises to give were as follows at December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Within one year	\$ 8,500	\$ 34,307
In two to five years	<u>4,100</u>	<u>4,093</u>
	<u>\$ 12,600</u>	<u>\$ 38,400</u>

NOTE 7. PLEDGED 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% at December 31, 2021 and 2020. The note is collateralized by all the assets of the Agency.

NOTE 9. LONG TERM DEBT

The long term debt at December 31, 2021 and 2020 consisted of the following:

	<u>2021</u>	<u>2020</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 secured by real estate.	\$ 1,909,874	\$ 1,929,978
5.00% notes payable to the New Hampshire Community Loan Fund with monthly principal and interest payments of \$4,762, maturing August 2024 through October 2043. The notes are secured by real estate.	668,143	427,975

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
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**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
5.75% note payable to First Seacoast Bank with monthly principal and interest payments of \$493, maturing October 2023. The note is secured by real estate.	31,261	
Non-interest bearing note payable to New Hampshire Housing deferred until April 21, 2060 or until the project is sold, refinanced or surplus cash is available. The note is secured by real estate.	785,889	485,181
Non-interest bearing note payable to New Hampshire Housing deferred until July 1, 2051 or until the project is sold, refinanced or surplus cash is available. The note is secured by real estate.	<u>25,755</u>	<u>-</u>
Total long term debt before current portion of long term debt and unamortized debt issuance costs	3,420,922	2,843,134
Current portion of long term debt	(134,868)	(18,343)
Unamortized debt issuance costs	<u>(64,209)</u>	<u>(48,872)</u>
Total long term debt	<u>\$ 3,221,845</u>	<u>\$ 2,775,919</u>

The schedule of maturities of long term debt at December 31, 2021 is as follows:

<u>Year Ended December 31</u>	<u>Amount</u>
2022	\$ 134,868
2023	93,508
2024	322,041
2025	96,072
2026	100,909
Thereafter	<u>2,673,524</u>
Total	<u>\$ 3,420,922</u>

Subsequent to year end, the mortgage payable listed above was refinanced. The interest rate will be fixed at 4.25% for ten years and will adjust on April 26, 2032, and on that date every year thereafter to 1.50% above the highest U.S. Prime Rate as published in the Wall Street Journal on the applicable change date, with a floor rate of 4%.

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

NOTE 10. NET ASSETS

At December 31, 2021 and 2020, net assets with donor restrictions consisted of the following:

	<u>2021</u>	<u>2020</u>
Summer meals	\$ -	\$ 44,438
Building campaign	59,447	44,712
Whole family	67,355	25,846
COVID related	124,546	111,100
Homeless outreach	8,317	5,091
Fuel assistance	80,164	55,902
Weatherization	<u>18,800</u>	<u>14,477</u>
 Total	 <u>\$ 358,629</u>	 <u>\$ 301,566</u>

At December 31, 2021 and 2020, net assets without donor restrictions consisted of the following:

	<u>2021</u>	<u>2020</u>
Undesignated	\$ 4,098,101	\$ 3,286,602
Board designated	<u>307,315</u>	<u>307,315</u>
 Total net assets without donor restrictions	 <u>\$ 4,405,416</u>	 <u>\$ 3,593,917</u>

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, 2021 and 2020, the annual lease/rent expense for the leased facilities was \$250,736 and \$143,308, 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>
2022	\$ 35,526
2023	1
2024	1
2025	1
2026	1
Thereafter	<u>9</u>
Total	<u>\$ 35,539</u>

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
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**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

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, 2021 and 2020 totaled \$17,702 and \$23,170, 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, 2021 and 2020, approximately 91% and 90%, 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.

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, 2021 and 2020.

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

NOTE 16. RENTAL INCOME RECEIVABLE

During the year ended December 31, 2021, Academy Street entered into four separate rental agreements for use of their four apartments. The rental agreements expired during April 2022. Monthly payments for the agreements ranged from \$1,168 to \$1,394 and were 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>
2022	\$ <u>21,400</u>
Total	\$ <u>21,400</u>

NOTE 17. PAYCHECK PROTECTION PROGRAM

During the year ended December 31, 2020, the Agency received funds under the Payroll Protection Program (PPP). The PPP was established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES ACT). The PPP provided loans for qualifying businesses for amounts up to 2.5 times the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable after twenty-four weeks as long as the borrower used the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintained its payroll levels. The amount of the loan forgiveness may be reduced if the borrower terminates employees or reduces salaries during the twenty-four-week period. During the year ended December 31, 2021, the Agency applied for and received full forgiveness and therefore, recognized \$97,500 as grant revenue in the accompanying consolidated statement of activities for the year ended December 31, 2021.

NOTE 18. 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.

During the years ended December 31, 2021 and 2020, and through the date of this report, the Agency has not experienced a significant decline in revenues, nor a significant change in its operations.

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

NOTE 19. ACQUISITION OF DOVER DAYCARE LEARNING CENTER

During the year ended December 31, 2021, the Agency acquired all of the assets and liabilities of Dover Daycare Learning Center (the Center). Total assets and liabilities acquired were approximately \$591,000 and \$284,000, respectively. The Agency received \$391,856 in revenue as a result of the acquisition, which is included in other revenue in the accompanying consolidated statement of activities for the year ended December 31, 2021. The Agency has been running the operations of the Center since the acquisition.

NOTE 20. BUILDING IMPROVEMENT CONTRIBUTION

During the year ended December 31, 2021, Academy Street received a contribution in the form of building improvements to the property from a weatherization program managed by the Agency. The improvements totaled \$170,288 and are recorded as property and other revenue in the December 31, 2021 financial statements.

NOTE 21. RECLASSIFICATIONS

Certain reclassifications have been made to the prior year's financial statements, which was taken from the December 31, 2020 financial statements, to conform to the current year presentation.

NOTE 22. SUBSEQUENT EVENTS

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 January 20, 2023, 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, 2021**

	<u>CAPSC</u>	<u>Academy Street Family Housing, LLC</u>	<u>Total</u>	<u>Consolidating Adjustments</u>	<u>Consolidated</u>
<u>ASSETS</u>					
CURRENT ASSETS					
Cash and cash equivalents	\$ 1,509,331	41,206	\$ 1,550,537	\$ -	\$ 1,550,537
Accounts receivable	2,128,481	1,730	2,130,211	-	2,130,211
Contributions receivable	12,600	-	12,600	-	12,600
Inventory	511,532	-	511,532	-	511,532
Prepaid expenses	36,666	-	36,666	-	36,666
Other current assets	1,334	-	1,334	-	1,334
Total current assets	<u>4,199,944</u>	<u>42,936</u>	<u>4,242,880</u>	<u>-</u>	<u>4,242,880</u>
NONCURRENT ASSETS					
Restricted cash	-	18,991	18,991	-	18,991
Security deposits	5,268	3,201	8,469	-	8,469
Property, net of accumulated depreciation	5,204,277	905,745	6,110,022	-	6,110,022
Other noncurrent assets	25,503	-	25,503	-	25,503
Total noncurrent assets	<u>5,235,048</u>	<u>927,937</u>	<u>6,162,985</u>	<u>-</u>	<u>6,162,985</u>
TOTAL ASSETS	<u>\$ 9,434,992</u>	<u>\$ 970,873</u>	<u>\$ 10,405,865</u>	<u>\$ -</u>	<u>\$ 10,405,865</u>
<u>LIABILITIES AND NET ASSETS</u>					
CURRENT LIABILITIES					
Current portion of long term debt	\$ 120,282	\$ 14,586	\$ 134,868	\$ -	\$ 134,868
Accounts payable	921,039	-	921,039	-	921,039
Accrued payroll and related taxes	136,247	-	136,247	-	136,247
Accrued compensated absences	145,234	-	145,234	-	145,234
Refundable advances	950,865	-	950,865	-	950,865
Total current liabilities	<u>2,273,667</u>	<u>14,586</u>	<u>2,288,253</u>	<u>-</u>	<u>2,288,253</u>
NONCURRENT LIABILITIES					
Long term debt, less current portion shown above	2,442,280	779,565	3,221,845	-	3,221,845
Security deposits	-	3,201	3,201	-	3,201
Total noncurrent liabilities	<u>2,442,280</u>	<u>782,766</u>	<u>3,225,046</u>	<u>-</u>	<u>3,225,046</u>
Total liabilities	<u>4,715,947</u>	<u>797,352</u>	<u>5,513,299</u>	<u>-</u>	<u>5,513,299</u>
NET ASSETS					
Without donor restrictions	4,360,416	173,521	4,533,937	-	4,533,937
With donor restrictions	358,629	-	358,629	-	358,629
Total net assets	<u>4,719,045</u>	<u>173,521</u>	<u>4,892,566</u>	<u>-</u>	<u>4,892,566</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 9,434,992</u>	<u>\$ 970,873</u>	<u>\$ 10,405,865</u>	<u>\$ -</u>	<u>\$ 10,405,865</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

CONSOLIDATING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>CAPSC</u>	<u>Academy Street Family Housing, LLC</u>	<u>Consolidated</u>
CHANGE IN NET ASSETS			
REVENUES AND OTHER SUPPORT			
Grant revenue	\$ 19,989,740	\$ -	\$ 19,989,740
Fees for service	2,576,520	-	2,576,520
Rent revenue	9,118	42,233	51,351
Public support	710,771	-	710,771
In-kind donations	898,056	-	898,056
Interest	609	26	635
Fundraising	20,050	-	20,050
Other revenue	550,978	174,988	725,966
Loss on disposal of equipment	<u>(51,681)</u>	<u>-</u>	<u>(51,681)</u>
 Total revenues and support	 <u>24,704,161</u>	 <u>217,247</u>	 <u>24,921,408</u>
EXPENSES			
Program services			
Child services	5,251,539	-	5,251,539
Community services	2,036,906	-	2,036,906
Energy assistance	2,459,441	-	2,459,441
Housing	10,680,968	33,955	10,714,923
Weatherization	2,483,701	-	2,483,701
Workforce development	<u>3,793</u>	<u>-</u>	<u>3,793</u>
 Total program services	 <u>22,916,348</u>	 <u>33,955</u>	 <u>22,950,303</u>
Supporting activities			
Management and general	899,138	6,643	905,781
Fundraising	<u>68,241</u>	<u>-</u>	<u>68,241</u>
 Total expenses	 <u>23,883,727</u>	 <u>40,598</u>	 <u>23,924,325</u>
 CHANGE IN NET ASSETS	 <u>820,434</u>	 <u>176,649</u>	 <u>997,083</u>
 NET ASSETS, BEGINNING OF YEAR	 <u>3,898,611</u>	 <u>(3,128)</u>	 <u>3,895,483</u>
 NET ASSETS, END OF YEAR	 <u>\$ 4,719,045</u>	 <u>\$ 173,521</u>	 <u>\$ 4,892,566</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER	FEDERAL EXPENDITURES
U.S. Department of Agriculture				
Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education	4300-222	\$ 76,320
Child Nutrition Cluster				
Summer Food Service Program for Children	10.559	State of New Hampshire Department of Education	4300-222	\$ 281,458
National School Lunch Program	10.555	State of New Hampshire Department of Education	At-Risk After School Care Centers	<u>21,153</u>
				302,611
Food Distribution Cluster				
Emergency Food Assistance Program (Food Commodities)	10.569	Bellnap-Merrimack Community Action Partnership	None	<u>594,404</u>
Total U.S. Department of Agriculture				\$ <u>973,335</u>
U.S. Department of Housing and Urban Development				
Supportive Housing for the Elderly	14.157	Dover Housing Authority	Dover Housing Authority	\$ 30,454
Community Development Block Grants / Entitlement Grants	14.228	Strafford County, NH CDFA	20-409-CDPS-CV	214,109
CDBG Entitlement Grants Cluster				
Community Development Block Grants / Entitlement Grants	14.218	City of Dover, New Hampshire	City of Dover	41,587
Community Development Block Grants / Entitlement Grants	14.218	City of Rochester, New Hampshire	City of Rochester	<u>9,870</u>
				51,257
Emergency Solutions Grant Program				
CV-Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	05-95-42-423010-7827-102-500731	81,334
	14.231	State of New Hampshire Department of Health and Human Services	05-95-42-423010-7927	<u>123,581</u>
				204,915
Continuum of Care				
Continuum of Care	14.267	State of New Hampshire Department of Health and Human Services		78,879
	14.267	State of New Hampshire Department of Health and Human Services		<u>38,342</u>
				117,221
Supportive Housing Program				
Total U.S. Department of Housing and Urban Development	14.235	State of New Hampshire Department of Health and Human Services	010-092-7176-102-0415	43,737
				\$ <u>661,693</u>
U.S. Department of Labor				
WIOA Cluster				
WIOA Adult Program	17.258	Southern New Hampshire Services, Inc.	2016-0003	\$ 3,258
WIOA Dislocated Worker Formula Grants	17.278	Southern New Hampshire Services, Inc.	2016-0003	<u>80</u>
Total U.S. Department of Labor/WIOA Cluster				\$ 3,338
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	\$ <u>161,472</u>
Total U.S. Department of Energy				\$ 161,472
U.S. Department of the Treasury				
Coronavirus Relief Fund	21.019	Governor's Office of Emergency Relief & Recovery	Housing Stabilization Fund	\$ 20,078
Emergency Rental Assistance Program	21.023	Governor's Office of Emergency Relief & Recovery		<u>9,937,468</u>
Total U.S. Department of the Treasury				\$ <u>9,957,545</u>

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
U.S. Department of Health & Human Services				
Maternal, Infant, Early Childhood Homevisiting Program	93.870	State of New Hampshire Department of Health and Human Services, DPH, BPHCS, Maternal & Health Section	05-95-90-902010-5898	290,167
Promoting Safe and Stable Families	93.558	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29730000-102-500734-42107308	36,842
Temporary Assistance for Needy Families	93.558	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-045-450010-61480000-502-500891-42106603	64,968
Low-Income Home Energy Assistance	93.568	State of New Hampshire Governor's Office of Energy & Planning	01-02-02-024010-77050000-074-500587	2,292,407
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>230,110</u>
				2,522,517
Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA	010-045-7148-083-0415	438,097
CV-Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA	G-1981NHCO5R	<u>398,294</u>
				746,391
Head Start Cluster				
Head Start	93.600	Direct Funding	01CH01149801 & 602, 01HP00025002	3,296,126
CV-Head Start	93.600	Direct Funding	01CH01149601C3, 01HE00051501C6	<u>189,912</u>
				3,486,038
Maternal and Child Health Services Block Grant to States	93.994	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-090-51900000-102-500731-90004009	9,826
Stephanie Tubbs Jones Child Welfare Program	93.845	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29680000-102-500734-42106802	1,458
Social Services Block Grant	93.687	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-28680000-102-500734-42106603	<u>138,194</u>
Total U.S. Department of Health & Human Services				\$ 7,296,421
TOTAL				\$ 18,653,802
NON-FEDERAL				
Home Energy Assistance Program		Public Utilities Company		\$ 1,707,441
Electrical Assistance Program		Public Utilities Company		\$ 183,180

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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, 2021. 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, 2021.

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, 2021 and 2020, 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 January 20, 2023.

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
Professional Association*

Dover, New Hampshire
January 20, 2023

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

Opinion on Each Major Federal Program

We have audited Community Action Partnership of Strafford County's compliance with the types of compliance requirements identified as subject to audit 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, 2021. Community Action Partnership of Strafford County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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, 2021.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

*Leon, McDonnell & Roberts
Professional Association*

Dover, New Hampshire
January 20, 2023

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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, Head Start, ALN 93.600, Maternal, Infant & Early Childhood Home Visiting Grant Program, ALN 93.870 and U.S. Department of the Treasury, Emergency Rental Assistance Program, ALN 21.023, New Hampshire Public Utilities Company, Electrical Assistance Program (NON-FEDERAL).
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