

COMMISSIONER
Jared S. Chicoine

DEPUTY COMMISSIONER
Christopher J. Ellms, Jr.



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

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www.energy.nh.gov

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September 20, 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 Community Action Partnership of Strafford County (VC#177200), Dover, NH, in the amount of \$2,534,068 for the Fuel Assistance Program effective upon Governor and Executive Council approval through September 30, 2025. 100% Federal Funds.

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

<u>NH Department of Energy, Fuel Assistance</u>	<u>FY 2024</u>
02-52-52-520510-33540000	
074-500587 Grants for Pub Assist & Relief	\$2,534,068

2) Further request authorization to advance Community Action Partnership of Strafford County \$261,852 from the above-referenced contract amount.

EXPLANATION

This contract is **SOLE SOURCE** based on the historical performance of the Community Action Agencies (CAA) in the New Hampshire Fuel Assistance Program (FAP), their outreach and client service capabilities, the synergies that benefit the FAP as a result of the five statewide CAAs' implementation of several other federal assistance programs, and the infrastructure that is already in place to deliver FAP services. The Department proposes to continue to subcontract with the five CAAs who have successfully provided FAP services at the local level for more than three decades. The CAAs work closely with the Department's FAP Administrator in the implementation of the program.

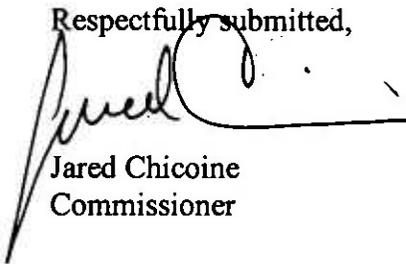
FAP is a statewide program, funded by a Federal Low Income Home Energy Assistance Program (LIHEAP) Block Grant, and works to make home energy more affordable for income-qualified

New Hampshire families, including those who are elderly or disabled. Program funds are targeted to low income households with high energy burdens. The current maximum income level is 60% of the State Median Income (SMI), which is \$80,069 for a family of four. The average FAP benefit during the last program year was \$1,530. The program operates on an October 1st to September 30th program year.

The proposed advance of funds will enable the CAA to operate the program between monthly reimbursements from the State.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jared Chicoine", written over a horizontal line.

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 Avenue, Suite 10, PO Box 160, Dover, NH 03820	
1.5 Contractor Phone Number (603) 516-8130	1.6 Account Unit and Class 33540000-074	1.7 Completion Date September 30, 2025	1.8 Price Limitation \$2,534,068
1.9 Contracting Officer for State Agency Joshua W. Elliott, Director, Policy and Programs Division		1.10 State Agency Telephone Number (603) 271-6003	
1.11 Contractor Signature  Date: 8-17-23		1.12 Name and Title of Contractor Signatory Betsey Andrews Parker, Executive Director	
1.13 State Agency Signature  Date: 8/21/23		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: 9/1/2023			
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.

EXHIBIT A

SPECIAL PROVISIONS

1. On or before the date set forth in Block 1.7 of the General Provisions, the Contractor shall deliver to the State an independent audit of the Contractor's entire agency by a qualified independent auditor in good standing with the state and federal government.
2. 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.
3. The audit report shall include a schedule of prior years' questioned costs along with an Agency response to the current status of the prior years' questioned costs. Copies of all OMB letters written as a result of audits shall be forwarded to New Hampshire Department of Energy (NH DOE). The audit shall be forwarded to NH DOE within one month of the time of receipt by the Agency, accompanied by an action plan for each finding or questioned cost.
4. Delete the following from paragraph 10 of the General Provisions: "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 Agency for three years from the date of submission of the final expenditure report per 2 CFR 200.334 – Retention Requirements for Records and until all audit findings have been resolved.
7. In accordance with Public Law 103-333, the "Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act of 1995," the following provisions are applicable to this grant award:
 - a. Section 507: "Purchase of American –Made Equipment and Products - It is the sense of the Congress that, to the greatest extent practicable, all equipment and products purchased with funds made available in this Act should be American-made."
 - b. Section 508: "When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with federal money, all states receiving federal funds, including but not limited to state and local governments and recipients of federal research grants, shall clearly state (1) the percentage of the total costs of the program or

LIHEAP24 CAPSC
Award # 2401NHLIEA
CFDA#93.568

Exhibits A, B & C
Contractor Initials ZMF
Date 8-17-22
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project which will be financed with federal money, (2) the dollar amount of federal funds for the project or program, and (3) the percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources.”

8. CLOSE OUT OF CONTRACT. All final required reports and reimbursement requests shall be submitted to the State within 30 days of the completion date (Agreement Block 1.7).
9. ADVANCES. Advance funds must be used solely for appropriate Fuel Assistance Program expenditures. Advance program funds are to be used only for Fuel Assistance Program vendor payments. All Fuel Assistance Program payments, including Advance program payments, must be transferred from the Community Action Agency's (CAA's) general operating account into a specific Fuel Assistance Program account within 48 hours after being received electronically from the State. CAAs must submit the bank account number of the designated bank account for the advance funds to NH DOE prior to the electronic submission of the funds to the CAA. Unspent Advance program funds must remain in the FAP dedicated account at all times and cannot be comingled with any other CAA funds. CAAs are required to submit a complete electronic copy of the FAP-dedicated bank account statement to NH DOE on a monthly basis.
10. This is not a Research and Development (R&D) award. The Department's indirect cost rate is 10 percent.

EXHIBIT B

SCOPE OF SERVICES

Community Action Partnership of Strafford County, hereinafter the Contractor agrees to provide Fuel Assistance Program services to qualified low-income individuals and agrees to perform all such services and other work necessary to operate the Program in accordance with the requirements of this contract, the principles and objectives set forth in the Fuel Assistance Program Procedures Manual, Information Memoranda, and other guidance as determined by NH DOE.

Fuel Assistance Program (FAP) services will be defined to include the following categories:

1. Outreach, eligibility, determination, and certification of FAP applicants;
2. Payments directly to energy vendors:
 - a. Reimbursement for goods and services delivered
 - b. Lines of credit
 - c. Budget plan payments;
3. Payments directly to landlords via vouchers for renters who pay their energy costs as undefined portions of their rent;
4. Payments directly to clients only when deemed appropriate and necessary as defined in the Fuel Assistance Procedures Manual; and
5. Emergency Assistance in the form of reimbursements for goods or services delivered in accordance with paragraphs 3 and 4 above.

EXHIBIT C

PAYMENT TERMS

In consideration of the satisfactory performance of the services as determined by the State, the State agrees to pay over to the Contractor the sum of \$2,534,068 (which hereinafter is referred to as the "Grant").

Upon the State's receipt of the 2024 Low Income Home Energy Assistance Program grant from the US Department of Health and Human Services, and Governor and Executive Council approval, the following funds will be authorized:

\$226,193 for administration costs, of which \$39,584 will be issued as a cash advance;
\$2,222,675 for program costs, of which \$222,268 will be issued as a cash advance;
\$85,200 for Assurance 16.

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

Approval to obligate (Exhibit I) the above-awarded funds will be provided in writing by the New Hampshire Department of Energy to the Contractor as the Federal funds become available. Drawdowns from the balance of funds will be made to the Contractor only after written documentation of cash need is submitted to the State. Disbursement of the Grant shall be in accordance with procedures established by the State as detailed in the Fuel Assistance Program Procedures Manual.

The Contractor may use up to two percent (2%) of the funds allocated for program costs to pay for program support expenses. Program support expenses will be defined in an Information Memoranda issued by the New Hampshire Department of Energy.

CFDA Title: Low Income Home Energy Assistance Program
CFDA No: 93.568
Award Name: Low Income Home Energy Assistance Program
Federal Agency: Health & Human Services
Administration for Children and Families
Office of Community Services

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 CONTRACTORS 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 Contractor (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 Contractor (and by inference sub-grantees and sub-contractors) that is a state may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the Agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government-wide suspension or debarment. Contractors using this form should send it to:

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

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

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

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

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

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

Community Action Partnership of Strafford County
577 Central Avenue, Suite 10, P.O. Box 160, Dover, NH 03820

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

Community Action Partnership of Upon Governor and Council Approval through September 30, 2025
Contractor Name Strafford County Period covered by this Certification

Betsy Andrews Parker CEO
Name and Title of Authorized Contractor Representative

[Signature]
Contractor Representative Signature

8-17-23
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):

LIHEAP

Contract Period: Upon Governor and Council Approval through September 30, 2025

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

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

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

Contractor Representative Signature: [Handwritten Signature]
Contractor's Representative Title: CEO
Contractor Name: Community Action Partnership of Stafford County
Date: 8-17-23

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 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions, execute the following Certification:

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

Instructions for Certification

- (1) By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
- (2) The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Energy's (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. See the attached definitions.
- (6) The prospective primary participant agrees by submitting this proposal (contract) that should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by NH DOE.
- (7) The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by 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*

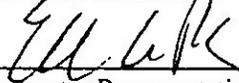
- (1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;
 -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

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

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

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

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



Contractor Representative Signature

CEO

Contractor's Representative Title

Community Action Partnership of Strafford County

Contractor Name

8-17-23

Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT G

CERTIFICATION REGARDING THE
AMERICANS WITH DISABILITIES ACT COMPLIANCE

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

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

Contractor Representative Signature

CEO

Contractor's Representative Title

Community Action Partnership of Strafford County

Contractor Name

8-17-23

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/ Contractor certifies that it will comply with the requirements of the Act.

The applicant/contractor 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 Sub-contractor shall certify accordingly.

Contractor Representative Signature

CEO

Contractor's Representative Title

Community Action Partnership of Strafford County

Contractor Name

8-17-23

Date

EXAMPLE ONLY
APPROVAL TO OBLIGATE
FUEL ASSISTANCE PROGRAM

STATE

First 7/1/2019 Wood and SEAS Only	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	538,220.00	5,646,370.00	4,582.60	357,200.00	6,546,372.60
EXPECTED BUDGET	0.00	0.00	0.00	0.00	0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	0.00	0.00	0.00	1,165,551.00
TOTAL AVAILABLE TO OBLIGATE	0.00	1,165,551.00	0.00	0.00	1,165,551.00
NOT AUTHORIZED TO OBLIGATE	538,220.00	4,480,819.00	4,582.60	357,200.00	5,380,821.60

BMCA

First 7/1/2019	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	95,663.00	1,003,586.00	1,000.00	69,960.00	1,170,209.00
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	207,112.00	0.00	0.00	207,112.00
TOTAL AVAILABLE TO OBLIGATE	0.00	207,112.00	0.00	0.00	207,112.00
NOT AUTHORIZED TO OBLIGATE	95,663.00	796,474.00	1,000.00	69,960.00	963,097.00

SNHS

First 7/1/2019	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	163,777.00	1,718,152.00	1,000.00	84,220.00	1,967,149.00
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	354,578.00	0.00	0.00	354,578.00
TOTAL AVAILABLE TO OBLIGATE	0.00	354,578.00	0.00	0.00	354,578.00
NOT AUTHORIZED TO OBLIGATE	163,777.00	1,363,574.00	1,000.00	84,220.00	1,612,571.00

SCS

First 7/1/2019	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	83,835.00	879,501.00	825.00	64,960.00	1,029,121.00
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	181,504.00	0.00	0.00	181,504.00
TOTAL AVAILABLE TO OBLIGATE	0.00	181,504.00	0.00	0.00	181,504.00
NOT AUTHORIZED TO OBLIGATE	83,835.00	697,997.00	825.00	64,960.00	847,617.00

CAPSC

First 7/1/2019	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	54,676.00	573,593.00	757.60	55,110.00	684,136.60
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	118,373.00	0.00	0.00	118,373.00
TOTAL AVAILABLE TO OBLIGATE	0.00	118,373.00	0.00	0.00	118,373.00
NOT AUTHORIZED TO OBLIGATE	54,676.00	455,220.00	757.60	55,110.00	565,763.60

TCCA

First 7/1/2019	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	140,269.00	1,471,538.00	1,000.00	82,950.00	1,695,757.00
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	303,984.00	0.00	0.00	303,984.00
TOTAL AVAILABLE TO OBLIGATE	0.00	303,984.00	0.00	0.00	303,984.00
NOT AUTHORIZED TO OBLIGATE	140,269.00	1,167,554.00	1,000.00	82,950.00	1,391,773.00

LIHEAP24

Award # 2401NHLIEA

CFDA#93.568

P37 Exhibit I
Contractor Initials *Emp*
Date *8-17-23*

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT J

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

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$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.

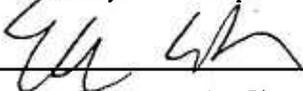
In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), the New Hampshire Department of Energy must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

- 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 entity identifier (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 \$30M annually and
 - b. Compensation information is not already available through reporting to the SEC.

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

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

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



(Contractor Representative Signature)

Betsy Andrews Parker, CEO

(Authorized Contractor Representative Name & Title)

Community Action Partnership of Strafford County

(Contractor Name)

8-17-23

(Date)

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT J

FORM A

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

1. The UEI number for your entity is: 23KKLWWD4993

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

 NO X YES

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

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

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

 NO X YES

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

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

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

Name: _____	Amount: _____

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 "D. Scanlan", is written over a faint circular stamp.

David M. Scanlan
Secretary of State

CERTIFICATE OF VOTE

(Corporate Authority)

I, Alison Dorow, Board Secretary of Community Action Partnership of Strafford County

(hereinafter the "Corporation"), a New Hampshire corporation, hereby certify that: (1) I am the duly

electd and acting Board of Directors Secretary of the Corporation;(2) I maintain and have custody and am familiar with the minute books of the Corporation; (3) I am duly authorized to issue certificates with respect to the contents of such books;(4) that the Board of Directors of the Corporation have authorized, on October 20, 2022 such authority to be in force and effect until October 19, 2023.

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

**✓ Betsey Andrews Parker _____
(name)**

**_____ CEO _____
(position)**

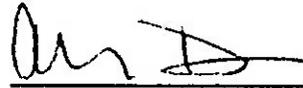
**____ Terry Jarvis _____
(name)**

**_____ Board Chair _____
(position)**

(5) the meeting of the Board of Directors was held in accordance with New Hampshire

Law and the by-laws of the Corporation; and (6) said authorization has not been modified, amended or rescinded and continues in full force and effect as of the date hereof.

IN WITNESS WHEREOF, I have hereunto set my hand as the Board Secretary of the corporation this 17th day of August, 2023.



Alison Dorow/Board Secretary

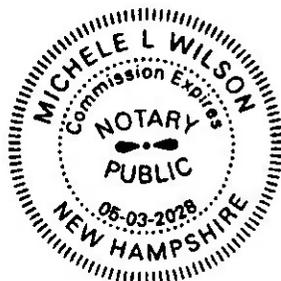
**STATE OF New Hampshire
COUNTY OF Strafford**

On this 17th day of August, 2023, before me, Michele Wilson, the Undersigned Officer, personally appeared Alison Dorow who acknowledged her/himself To be the Board Secretary of Community Action Partnership of Strafford County, a corporation and that She/he as such Board Secretary being authorized to do so, executed the foregoing instrument for the Purposes therein contained.

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



**Notary Public/Michele Wilson
Commission Expiration Date: 5/3/2028**



Financial Statements

COMMUNITY ACTION PARTNERSHIP OF
STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2022 AND 2021
AND
INDEPENDENT AUDITORS' REPORTS AND REPORTS ON
COMPLIANCE AND INTERNAL CONTROL**

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021**

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INDEPENDENT AUDITORS' 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, 2022 and 2021, 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, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Action 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.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Community Action 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 June 15, 2023, on our consideration of Community Action Partnership of Strafford County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Action Partnership of Strafford County'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's internal control over financial reporting and compliance.

Leon, McDonnell & Roberts
Professional Association

Dover, New Hampshire
June 15, 2023

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,355,108	\$ 1,550,537
Accounts receivable	2,556,852	2,130,211
Contributions receivable	50,000	12,600
Inventory	501,752	511,532
Prepaid expenses	52,046	36,666
Other current assets	-	1,334
Current portion of right of use asset	<u>65,513</u>	<u>-</u>
Total current assets	<u>4,581,271</u>	<u>4,242,880</u>
NONCURRENT ASSETS		
Restricted cash	29,455	18,991
Security deposits	8,427	8,469
Property, net of accumulated depreciation	5,804,619	6,110,022
Other noncurrent assets	25,503	25,503
Right of use asset, less current portion shown above	<u>81,312</u>	<u>-</u>
Total noncurrent assets	<u>5,949,316</u>	<u>6,162,985</u>
TOTAL ASSETS	<u>\$ 10,530,587</u>	<u>\$ 10,405,865</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Current portion of long term debt	\$ 95,690	\$ 134,868
Accounts payable	445,958	921,039
Accrued payroll and related taxes	129,018	136,247
Accrued compensated absences	205,528	145,234
Refundable advances	1,581,774	950,865
Other current liabilities	73,462	-
Current portion of right of use liability	<u>65,513</u>	<u>-</u>
Total current liabilities	<u>2,596,943</u>	<u>2,288,253</u>
NONCURRENT LIABILITIES		
Long term debt, less current portion shown above	2,908,484	3,221,845
Security deposits	3,201	3,201
Right of use liability, less current portion shown above	<u>81,312</u>	<u>-</u>
Total noncurrent liabilities	<u>2,992,997</u>	<u>3,225,046</u>
Total liabilities	<u>5,589,940</u>	<u>5,513,299</u>
NET ASSETS		
Without donor restrictions	4,634,862	4,533,937
With donor restrictions	<u>305,785</u>	<u>358,629</u>
Total net assets	<u>4,940,647</u>	<u>4,892,566</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 10,530,587</u>	<u>\$ 10,405,865</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
CHANGE IN NET ASSETS			
REVENUES AND OTHER SUPPORT			
Grant revenue	\$ 42,329,510	\$ -	\$ 42,329,510
Fees for service	1,976,344	-	1,976,344
Rent revenue	58,600	-	58,600
Public support	514,628	113,717	628,345
In-kind donations	988,080	-	988,080
Interest	402	-	402
Fundraising	167,764	-	167,764
Other revenue	1,216	-	1,216
Gain on disposal of property	27,491	-	27,491
	<u>46,064,035</u>	<u>113,717</u>	<u>46,177,752</u>
Total revenues and other support			
	46,064,035	113,717	46,177,752
NET ASSETS RELEASED FROM RESTRICTIONS	<u>166,561</u>	<u>(166,561)</u>	<u>-</u>
Total revenues, other support, and net assets released from restrictions	<u>46,230,596</u>	<u>(52,844)</u>	<u>46,177,752</u>
EXPENSES			
Program services			
Child services	5,120,775	-	5,120,775
Community services	2,123,402	-	2,123,402
Energy assistance	4,158,324	-	4,158,324
Housing	31,536,296	-	31,536,296
Weatherization	1,791,979	-	1,791,979
	<u>44,730,776</u>	<u>-</u>	<u>44,730,776</u>
Total program services			
	44,730,776	-	44,730,776
Supporting activities			
Management and general	1,179,649	-	1,179,649
Fundraising	219,246	-	219,246
	<u>46,129,671</u>	<u>-</u>	<u>46,129,671</u>
Total expenses			
	46,129,671	-	46,129,671
CHANGE IN NET ASSETS	100,925	(52,844)	48,081
NET ASSETS, BEGINNING OF YEAR	<u>4,533,937</u>	<u>358,629</u>	<u>4,892,566</u>
NET ASSETS, END OF YEAR	<u>\$ 4,634,862</u>	<u>\$ 305,785</u>	<u>\$ 4,940,647</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>
CHANGES IN UNRESTRICTED 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 property	<u>(51,681)</u>	<u>-</u>	<u>(51,681)</u>
Total revenues and other 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, other 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 AND AFFILIATE

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Child Services</u>	<u>Community Services</u>	<u>Energy Assistance</u>	<u>Housing</u>	<u>Weatherization</u>	<u>Total Program Services</u>	<u>Intermediate (Allocation) Pools</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Payroll	\$ 2,951,365	\$ 644,816	\$ 388,986	\$ 920,193	\$ 164,650	\$ 5,070,010	\$ 73,067	\$ 681,722	\$ 121,545	\$ 5,946,344
Payroll taxes	247,208	57,069	32,974	75,584	12,672	425,507	6,311	63,162	9,833	504,813
Fringe benefits	205,921	34,528	30,366	72,552	19,799	363,166	82	37,953	5,220	406,421
Retirement	14,995	2,162	1,569	6,445	761	25,932	752	5,767	75	32,526
Weatherization material, fuel and client assistance	119,381	20,588	3,606,402	29,909,257	1,514,988	35,170,616	-	-	-	35,170,616
In-kind expenses	14,772	968,268	-	-	-	983,040	-	-	5,040	988,080
Consultants and contract labor	166,829	14,565	2,692	212,431	1,597	398,114	99,599	139,998	12,755	650,466
Consumable supplies	206,399	205,366	9,582	35,892	8,549	465,788	42,120	18,091	3,958	529,957
Occupancy	704,886	70,467	41,243	141,580	18,043	976,219	(670,668)	69,769	6,201	381,521
Repairs and maintenance	39,766	23,938	7,541	10,406	2,763	84,414	440,423	660	2,194	527,691
Insurance	71,667	11,150	1,610	22,841	2,431	109,699	25,811	52,785	259	188,554
Training and conferences	80,246	5,551	2,526	7,834	17,205	113,362	119	26,440	41,454	181,375
Depreciation	80,133	34,099	391	34,641	4,328	153,592	-	85,443	-	239,035
Travel and transportation	42,327	4,808	89	11,836	6,722	65,782	(12,356)	4,699	769	58,894
Printing and postage	3,723	55	10,850	348	96	15,072	-	11,043	5,576	31,691
Equipment and computer	-	-	6,588	24,285	10,544	41,417	29,326	-	1,310	72,053
Interest expense	-	10,658	10,141	12,037	3,070	35,906	5,982	81,815	1,438	125,141
Indirect	105,441	-	-	-	-	105,441	-	(105,441)	-	-
Other program support	65,716	15,314	4,774	38,134	3,761	127,699	(40,568)	5,743	1,619	94,493
Total expenses	\$ 5,120,775	\$ 2,123,402	\$ 4,158,324	\$ 31,536,296	\$ 1,791,979	\$ 44,730,776	\$ -	\$ 1,179,649	\$ 219,246	\$ 46,129,671

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**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	66,376	24,924	40,252	8,988	228	371,356	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
Retirement	13,216	3,001	1,223	3,377	332	12	21,161	274	(3,843)	104	17,696
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	573,048	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	508,638
Occupancy	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	79,670	18,502	391	23,390	4,328	-	126,281	-	70,500	-	196,781
Travel	19,408	1,677	-	989	1,689	-	23,763	(5,501)	587	30	18,879
Printing and postage	3,380	265	7,202	403	254	-	11,504	1,275	4,813	4,638	22,230
Equipment and computer	27,793	95,608	7,677	39,490	46,908	-	217,476	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	5,635	-	-	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	\$ 2,036,906	\$ 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 AND AFFILIATE

**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 48,081	\$ 997,083
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Contribution of building improvements	-	(170,288)
Depreciation	239,035	196,781
Loss (gain) on disposal of property	(27,491)	51,681
Forgiveness of debt - Paycheck Protection Program	-	(97,500)
Decrease (increase) in assets:		
Accounts receivable	(426,641)	138,692
Contributions receivable	(37,400)	25,800
Inventory	9,780	(285,299)
Prepaid expenses	(15,380)	(348)
Other current assets	1,334	(1,334)
Security deposits	42	(3,143)
Other noncurrent assets	-	1,997
Increase (decrease) in liabilities:		
Accounts payable	(475,081)	(576,646)
Accrued payroll and related taxes	(7,229)	47,565
Accrued compensated absences	60,294	14,126
Deferred revenue	-	(107,606)
Refundable advances	630,909	477,574
Other current liabilities	73,462	(1,318)
Security deposits	-	3,201
	<u>73,715</u>	<u>711,018</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(506,141)	(323,975)
Proceeds on sale of property	600,000	-
Acquisition of property from Dover Daycare Learning Center	-	(590,900)
	<u>93,859</u>	<u>(914,875)</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		
CASH FLOWS FROM FINANCING ACTIVITIES		
Borrowings of long-term debt	-	326,463
Payments made on long-term debt	(352,539)	(48,188)
Net repayments on demand note payable	-	(105,377)
Assumption of debt of Dover Daycare Learning Center	-	284,176
	<u>(352,539)</u>	<u>457,074</u>
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES		
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(184,965)	253,217
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	<u>1,569,528</u>	<u>1,316,311</u>
CASH AND RESTRICTED CASH, END OF YEAR	<u>\$ 1,384,563</u>	<u>\$ 1,569,528</u>
CASH AND RESTRICTED CASH		
Cash	\$ 1,355,108	\$ 1,550,537
Restricted cash:		
Insurance escrow	9,193	5,493
Tax escrow	5,952	1,125
Replacement reserves	4,363	2,501
Operating reserve	9,947	9,872
	<u>1,384,563</u>	<u>1,569,528</u>
Total cash and restricted cash		
	<u>\$ 1,384,563</u>	<u>\$ 1,569,528</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid during the year for interest	<u>\$ 121,765</u>	<u>\$ 133,966</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, 2022 AND 2021**

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 expires during 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 consolidated 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, 2022 AND 2021**

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, 2022 and 2021, 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, 2022 AND 2021**

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 \$239,035 and \$196,781 for the years ended December 31, 2022 and 2021, respectively.

Accrued Earned Time

The Agency has accrued a liability of \$205,528 and \$145,234 at December 31, 2022 and 2021, 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, 2022 AND 2021**

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, 2022 and 2021 amounted to \$72,759 and \$32,082, respectively.

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021**

Debt Issuance Costs

As required under FASB Accounting Standards Update No. 2015-03, amortization expense for the years ended December 31, 2022 and 2021 amounted to \$3,376 and \$2,970 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 Contributions

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 \$14,772 and \$185,979 for the years ended December 31, 2022 and 2021, 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 \$968,268 and \$5,040, respectively, for the year ended December 31, 2022. For the year ended December 31, 2021, the estimated fair value of these food commodities and goods was determined to be \$594,404 and \$3,895, 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 for the year ended December 31, 2021. There were no contributed professional services for the year ended December 31, 2022.

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, 2022 AND 2021**

New Accounting Pronouncements

In February 2016, the FASB issued ASU 2016-02, Leases, to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements. In consideration of the most recent deferral of the ASU effective date as of the date of these financial statements, the ASU is effective for financial statements issued for fiscal years beginning after December 15, 2021 with early adoption permitted, using a modified retrospective approach. The Agency adopted the provisions of ASU 2016-02 during 2022.

In September 2020, the FASB issued Accounting Standards Update (ASU) No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations. Examples of contributed nonfinancial assets include fixed assets such as land, buildings, and equipment; the use of fixed assets or utilities; materials and supplies, such as food or clothing; intangible assets; and recognized contributed services. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. It also requires certain disclosures for each category of contributed nonfinancial assets recognized. The Agency adopted the provisions of ASU 2020-07 during 2022.

NOTE 2.

PROPERTY

As of December 31, 2022 and 2021, property consisted of the following:

	<u>2022</u>	<u>2021</u>
Land, buildings and improvements	\$ 6,181,672	\$ 6,324,193
Furniture, equipment and machinery	398,645	340,883
Vehicles	<u>350,136</u>	<u>350,136</u>
Total	6,930,453	7,015,212
Less accumulated depreciation	<u>1,125,834</u>	<u>905,190</u>
Net property	<u>\$ 5,804,619</u>	<u>\$ 6,110,022</u>

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021**

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 during the year ended December 31, 2021 and funded during the year ended December 31, 2022.

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 2022 and 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, 2022 and 2021, the balance in the reserves for tax and insurance escrows was properly funded.

NOTE 4. LIQUIDITY AND AVAILABILITY

The following represents the Agency's financial assets as of December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 1,355,108	\$ 1,550,537
Accounts receivable	2,556,852	2,130,211
Contributions receivable	50,000	12,600
Restricted cash	<u>29,455</u>	<u>18,991</u>
Total financial assets	3,991,415	3,712,339
Less amounts not available to be used within one year:		
Restricted cash	29,455	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>\$ 3,654,645</u>	<u>\$ 3,386,033</u>

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
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**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021**

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, 2022 and 2021. 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.

Total unconditional promises to give were as follows at December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Within one year	\$ 30,000	\$ 8,500
In two to five years	<u>20,000</u>	<u>4,100</u>
	<u>\$ 50,000</u>	<u>\$ 12,600</u>

NOTE 7. PLEGGED ASSETS

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

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021**

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 8.50% at December 31, 2022 and 4.25% at December 31, 2021. The note is collateralized by all the assets of the Agency. There was no outstanding balance on the demand note payable as of December 31, 2022 and 2021.

NOTE 9. LONG TERM DEBT

The long term debt at December 31, 2022 and 2021 consisted of the following:

	<u>2022</u>	<u>2021</u>
Mortgage payable to Kennebunk Savings Bank which had interest only payments for 36 months followed by principal and interest payments for 264 months. During the year ended December 31, 2022 the note was refinanced to a fixed interest rate of 4.25% for the first ten years resulting in monthly principal and interest payments of \$11,170. On April 26, 2032, and on that date every year thereafter, principal and interest payments will adjust 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%. The note matures in 2043. The mortgage payable is secured by real estate.	\$ 1,846,509	\$ 1,909,874
5.00% notes payable to the New Hampshire Community Loan Fund with monthly principal and interest payments of \$3,251, maturing October 2037. The notes are secured by real estate.	406,854	668,143
5.75% note payable to First Seacoast Bank with monthly principal and interest payments of \$493. The note was secured by real estate and was paid off during 2022.	-	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	785,889

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
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>25,755</u>
Total long term debt before current portion of long term debt and unamortized debt issuance costs	3,065,007	3,420,922
Current portion of long term debt	(95,690)	(134,868)
Unamortized debt issuance costs	<u>(60,833)</u>	<u>(64,209)</u>
Total long term debt	<u>\$ 2,908,484</u>	<u>\$ 3,221,845</u>

The schedule of maturities of long term debt at December 31, 2022 is as follows:

<u>Year Ended December 31</u>	<u>Amount</u>
2023	\$ 95,690
2024	79,218
2025	82,809
2026	86,562
2027	90,488
Thereafter	<u>2,630,240</u>
Total	<u>\$ 3,065,007</u>

NOTE 10. NET ASSETS

At December 31, 2022 and 2021, net assets with donor restrictions consisted of the following:

	<u>2022</u>	<u>2021</u>
Building campaign	\$ -	\$ 59,447
Whole family	42,755	67,355
COVID related	120,546	124,546
Homeless outreach	-	8,317
Fuel assistance	142,484	80,164
Weatherization	<u>-</u>	<u>18,800</u>
Total	<u>\$ 305,785</u>	<u>\$ 358,629</u>

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021**

At December 31, 2022 and 2021, net assets without donor restrictions consisted of the following:

	<u>2022</u>	<u>2021</u>
Undesignated	\$ 4,327,547	\$ 4,226,622
Board designated	<u>307,315</u>	<u>307,315</u>
Total net assets without donor restrictions	<u>\$ 4,634,862</u>	<u>\$ 4,533,937</u>

NOTE 11. OPERATING LEASES

Facilities occupied by the Agency for its community service programs are rented under the terms of various leases. For the years ended December 31, 2022 and 2021, the annual lease/rent expense for the leased facilities was \$90,501 and \$250,736, respectively.

The Agency accounts for its operating leases under FASB ASC 842. As such, a right of use ("ROU") asset and corresponding lease liability are recorded in the statement of financial position. ROU assets represent the Agency's right to use an underlying asset for the lease term and the lease liabilities represent their obligation to make the lease payments arising from the lease.

Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. The discount rate related to the Agency's lease liability as of December 31, 2022 was 3.75%, which is based upon the risk free borrowing rates commensurate with the lease term. At December 31, 2022, the right of use asset and liability is \$146,825.

Common expenses, classified as occupancy costs in the accompanying consolidated financial statements, are considered a non-lease component under FASB ASC 842 and are recognized as costs as incurred.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
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**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
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Lease liability maturities as of December 31, 2022 is as follows:

<u>Year Ending December 31</u>	<u>Amount</u>
2023	\$ 69,901
2024	38,401
2025	6,901
2026	6,901
2027	6,901
Thereafter	<u>31,044</u>
Total undiscounted lease liability	160,049
Less imputed interest	<u>(13,224)</u>
Total lease liability	<u>\$ 146,825</u>

NOTE 12. RETIREMENT PLAN

The Agency maintains a 403(b) Plan and Trust (the Plan) covering substantially all employees. Employee contributions to the Plan are made at predetermined rates elected by employees. Additionally, the Agency provides a matching contribution equal to 25% of the employee's contribution up to 5% of the employee's compensation. Effective April 1, 2016, the Agency instituted an auto enrollment feature mandating a minimum 1% employee contribution; however, employees reserve the right to decline the auto enrollment. Employer matching contributions for the years ended December 31, 2022 and 2021 totaled \$32,526 and \$17,696, 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, 2022 and 2021, approximately 96% and 91%, respectively, of the Agency's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have a significant effect on the Agency's programs and activities.

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021**

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, 2022 and 2021.

NOTE 16. RENTAL INCOME RECEIVABLE

During the year ended December 31, 2022, and subsequent to year end, Academy Street entered into four separate rental agreements for use of their four apartments. The rental agreements have differing expirations ranging from April 2023 through April 2024. Monthly payments for the agreements ranged from \$1,168 to \$1,394 and are due the first day of each month.

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

<u>Year Ended December 31</u>	<u>Amount</u>
2023	\$ 36,678
2024	<u>11,152</u>
Total	<u>\$ 47,830</u>

NOTE 17. PAYCHECK PROTECTION PROGRAM

During 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.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
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**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021**

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. 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.

NOTE 19. 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 20. RECLASSIFICATIONS

Certain reclassifications have been made to the prior year's financial statements, which was taken from the December 31, 2021 financial statements, to conform to the current year presentation.

NOTE 21. 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 June 15, 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, 2022**

	<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	\$ 1,281,098	\$ 74,010	\$ 1,355,108	\$ -	\$ 1,355,108
Accounts receivable	2,555,440	1,412	2,556,852	-	2,556,852
Contributions receivable	50,000	-	50,000	-	50,000
Due from affiliate	9,123	-	9,123	(9,123)	-
Inventory	501,752	-	501,752	-	501,752
Prepaid expenses	52,046	-	52,046	-	52,046
Current portion of right of use asset	<u>65,513</u>	<u>-</u>	<u>65,513</u>	<u>-</u>	<u>65,513</u>
Total current assets	<u>4,514,972</u>	<u>75,422</u>	<u>4,590,394</u>	<u>(9,123)</u>	<u>4,581,271</u>
NONCURRENT ASSETS					
Restricted cash	-	29,455	29,455	-	29,455
Security deposits	5,226	3,201	8,427	-	8,427
Property, net of accumulated depreciation	4,932,628	871,991	5,804,619	-	5,804,619
Other noncurrent assets	25,503	-	25,503	-	25,503
Right of use asset, less current portion shown above	<u>81,312</u>	<u>-</u>	<u>81,312</u>	<u>-</u>	<u>81,312</u>
Total noncurrent assets	<u>5,044,669</u>	<u>904,647</u>	<u>5,949,316</u>	<u>-</u>	<u>5,949,316</u>
TOTAL ASSETS	<u>\$ 9,559,641</u>	<u>\$ 980,069</u>	<u>\$ 10,539,710</u>	<u>\$ (9,123)</u>	<u>\$ 10,530,587</u>
<u>LIABILITIES AND NET ASSETS</u>					
CURRENT LIABILITIES					
Current portion of long term debt	\$ 75,785	\$ 19,905	\$ 95,690	\$ -	\$ 95,690
Accounts payable	425,562	20,396	445,958	-	445,958
Accrued payroll and related taxes	129,018	-	129,018	-	129,018
Accrued compensated absences	205,528	-	205,528	-	205,528
Due to affiliate	-	9,123	9,123	(9,123)	-
Refundable advances	1,581,774	-	1,581,774	-	1,581,774
Other current liabilities	72,704	758	73,462	-	73,462
Current portion of right of use liability	<u>65,513</u>	<u>-</u>	<u>65,513</u>	<u>-</u>	<u>65,513</u>
Total current liabilities	<u>2,555,884</u>	<u>50,182</u>	<u>2,606,066</u>	<u>(9,123)</u>	<u>2,596,943</u>
NONCURRENT LIABILITIES					
Long term debt, less current portion shown above	2,133,018	775,466	2,908,484	-	2,908,484
Security deposits	-	3,201	3,201	-	3,201
Right of use liability, less current portion shown above	<u>81,312</u>	<u>-</u>	<u>81,312</u>	<u>-</u>	<u>81,312</u>
Total noncurrent liabilities	<u>2,214,330</u>	<u>778,667</u>	<u>2,992,997</u>	<u>-</u>	<u>2,992,997</u>
Total liabilities	<u>4,770,214</u>	<u>828,849</u>	<u>5,599,063</u>	<u>(9,123)</u>	<u>5,589,940</u>
NET ASSETS					
Without donor restrictions	4,483,642	151,220	4,634,862	-	4,634,862
With donor restrictions	<u>305,785</u>	<u>-</u>	<u>305,785</u>	<u>-</u>	<u>305,785</u>
Total net assets	<u>4,789,427</u>	<u>151,220</u>	<u>4,940,647</u>	<u>-</u>	<u>4,940,647</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 9,559,641</u>	<u>\$ 980,069</u>	<u>\$ 10,539,710</u>	<u>\$ (9,123)</u>	<u>\$ 10,530,587</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>CAPSC</u>	<u>Academy Street Family Housing, LLC</u>	<u>Consolidated</u>
CHANGE IN NET ASSETS			
REVENUES AND OTHER SUPPORT			
Grant revenue	\$ 42,329,510	\$ -	\$ 42,329,510
Fees for service	1,976,344	-	1,976,344
Rent revenue	-	58,600	58,600
Public support	628,345	-	628,345
In-kind donations	988,080	-	988,080
Interest	199	203	402
Fundraising	167,764	-	167,764
Other revenue	1,216	-	1,216
Gain on disposal of property	27,491	-	27,491
	<u>46,118,949</u>	<u>58,803</u>	<u>46,177,752</u>
Total revenues and other support			
EXPENSES			
Program services			
Child services	5,120,775	-	5,120,775
Community services	2,123,402	-	2,123,402
Energy assistance	4,158,324	-	4,158,324
Housing	31,455,192	81,104	31,536,296
Weatherization	1,791,979	-	1,791,979
	<u>44,649,672</u>	<u>81,104</u>	<u>44,730,776</u>
Total program services			
Supporting activities			
Management and general	1,179,649	-	1,179,649
Fundraising	219,246	-	219,246
	<u>46,048,567</u>	<u>81,104</u>	<u>46,129,671</u>
Total expenses			
CHANGE IN NET ASSETS	70,382	(22,301)	48,081
NET ASSETS, BEGINNING OF YEAR	<u>4,719,045</u>	<u>173,521</u>	<u>4,892,566</u>
NET ASSETS, END OF YEAR	<u>\$ 4,789,427</u>	<u>\$ 151,220</u>	<u>\$ 4,940,647</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

<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>U.S. Department of Agriculture</u> Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education	4300-ZZZ	\$ 88,020
Child Nutrition Cluster				
Summer Food Service Program for Children	10.559	State of New Hampshire Department of Education	4300-ZZZ	\$ 130,720
National School Lunch Program	10.555	State of New Hampshire Department of Education	At-Risk After School Care Centers	<u>71,833</u> 202,553
Food Distribution Cluster				
Emergency Food Assistance Program	10.568	Belknap-Merrimeck Community Action Partnership	None	4,500
Emergency Food Assistance Program (Food Commodities)	10.569	Belknap-Merrimeck Community Action Partnership	None	<u>968,288</u> 972,788
Total U.S. Department of Agriculture				<u>\$ 1,263,341</u>
<u>U.S. Department of Housing and Urban Development</u> Supportive Housing for the Elderly	14.157	Dover Housing Authority	Dover Housing Authority	\$ 29,936
Community Development Block Grants / Entitlement Grants	14.228	Strafford County, NH CDFA	20-409-CDPS-CV	259,235
CDBG Entitlement Grants Cluster				
Community Development Block Grants / Entitlement Grants	14.218	City of Dover, New Hampshire	City of Dover	23,067
Community Development Block Grants / Entitlement Grants	14.218	City of Rochester, New Hampshire	City of Rochester	<u>71,048</u> 94,115
CV-Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	05-95-42-423010-7927	91,134
Continuum of Care	14.267	State of New Hampshire Department of Health and Human Services		107,230
Continuum of Care	14.267	State of New Hampshire Department of Health and Human Services		<u>174,283</u> 281,513
Supportive Housing Program	14.235	State of New Hampshire Department of Health and Human Services	010-082-7176-102-0415	<u>20,670</u>
Total U.S. Department of Housing and Urban Development				<u>\$ 776,603</u>
<u>U.S. Department of Homeland Security</u> Emergency Food and Shelter National Program	97.024	United Way	593800-035	\$ 6,559
Total U.S. Department of Homeland Security				<u>\$ 6,559</u>
<u>U.S. Department of Energy</u> Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Services	01-02-02-024010-7708-074-500587	\$ 234,713
Total U.S. Department of Energy				<u>\$ 234,713</u>
<u>U.S. Department of the Treasury</u> Emergency Rental Assistance Program	21.023	State of New Hampshire, NHIFA		30,468,126
Emergency Rental Assistance Program	21.023	State of New Hampshire, NHIFA	Administration	<u>223,074</u> \$ 30,691,200
Total U.S. Department of the Treasury				<u>\$ 30,691,200</u>

See Notes to Schedule of Expenditures of Federal Awards

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER	FEDERAL EXPENDITURES
U.S. Department of Health & Human Services				
Aging Cluster				
Special Programs for the Aging - Title III, Part B	93.044	State of New Hampshire Division of Elderly and Adult Services	010-048-7872-512-0352	2,433
Special Programs for the Aging - Title III, Part B	93.044	State of New Hampshire Department of Health and Human Services, NTS	05-95-48-48010-78720000-512-500352	<u>37,350</u>
				\$ 39,783
Maternal, Infant, Early Childhood Homevisiting Program	93.870	State of New Hampshire Department of Health and Human Services, DPH, BPHCS, Maternal & Health Section	05-95-80-902010-5896	253,955
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	50,233
Temporary Assistance for Needy Families	93.558	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-045-450010-81480000-502-500891-42106603	88,610
Low-Income Home Energy Assistance	93.568	State of New Hampshire Governor's Office of Energy & Planning	01-02-02-024010-77050000-074-500587	1,218,388
ARPA-Low-Income Home Energy Assistance	93.568	State of New Hampshire Governor's Office of Energy & Planning	01-02-02-024010-77050000-074-500587	2,812,510
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>396,103</u>
				4,427,001
Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA	010-045-7148-093-0415	408,788
CV-Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA	G-1881NH-COSR	<u>120,513</u>
				529,301
CCDF Cluster				
ARPA - Child Care and Development Block Grant	93.575	State of New Hampshire, DHHS	177200	99,483
Head Start Cluster				
Head Start	93.600	Direct Funding	01CH01149801 & 802, 01HP00025002	1,968,681
Early Head Start	93.600	Direct Funding	01CH01149801C3, 01HE00051501C6	<u>1,574,807</u>
				3,543,488
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	13,388
Stephanie Tubbs Jones Child Welfare Program	93.845	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29680000-102-500734-42106502	1,987
Social Services Block Grant	93.867	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29680000-102-500734-42106603	<u>188,424</u>
Total U.S. Department of Health & Human Services				<u>\$ 9,235,863</u>
TOTAL				<u>\$ 42,208,079</u>

See Notes to Schedule of Expenditures of Federal Awards

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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, 2022. 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, 2022.

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

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, 2022 and 2021, 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 June 15, 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
June 15, 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

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, 2022. 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, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Community Action 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.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Community Action 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that 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
June 15, 2023

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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. There were no audit findings that would be required to be reported in accordance with 2 CFR section 200.516(a).
7. The programs tested as major were: U.S. Department of Agriculture, Emergency Food Assistance Program (Food Commodities), ALN 10.569 and U.S. Department of the Treasury, Emergency Rental Assistance Program, ALN 21.023.
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 not be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

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

None

**Community Action Partnership of Strafford County
Board of Directors 2023**

Name	Address	Email	Phone	Sector
Terry Jarvis Chair	42 Main Street P.O. Box 100 New Durham, NH 03855	Jarvista22gmail.com	603-498-2283	Elected Official New Durham
Mark Brave Vice Chair	259 County Farm Road Suite 105 Dover, NH 03820	mbrave@straffordso.org	603-605-6411(w) 603-534-0605	Sheriff – Strafford County
Jean Miccolo Treasurer	224 Old Dover Road Rochester, NH 03867	jlmiccolo@metrocast.net	603-923-3487	Elected/ Appointed Official Strafford County Commissioners Office
Alison Dorow Secretary	34 Brooks Road Barrington, NH 03825	adorow@co.strafford.nh.us adorow46@gmail.com	603-988-1840 603-545-2092	Elected/Appointed Strafford County Attorney
Alan Brown	51 Evens Road Rochester, NH 03867	Abrown18@paychex.com Ralanbrownii@gmail.com	603-767-6265	Private
Hope Morrow Flynn	100 International Drive Suite 365 Portsmouth, NH 03801	hope@hoover-flynn.com	603-686-1237(C)	Private - Legal
Maureen Staples	2 Ruthie's Run Dover, NH 03820	selpats@comcast.net	603-742-5872 603-834-1516 cell	Private
Anthony M. Carr	41 Whitely Drive Dover, NH 03820	acarr@shaheengordon.com	603-682-6669	Private
Leah Crouser	15 4 th Street Suite 3 Dover, NH 03820	lcrouser@nhpd.org	603-749-5540	Public Defender – Lawyer
Nicki Gearwar	22 A Maple Street Dover, NH 03820	ngearwar@yahoo.com	603-534-3859	Consumer

June 20, 2023

**Community Action Partnership of Strafford County
Board of Directors 2023**

Captain Andrew Swanberry	Rochester Police Department 23 Wakefield Street Rochester, NH 03867	andrew.swanberry@rochesternh.net	603-330-7118 (Office) 603-330-7128 (Dispatch)	Public
Mark Toussaint	51 Jay Way Rochester NH 03868	mark.toussaint@eversource.com	603-534-2475	Consumer
Robert Harrington	58 Childs Drive Dover NH 03801	robertharr312@gmail.com	603-767-1404	Consumer
Robert Warach	120 Silver Street Dover, NH 03820	rjwarach@gmail.com	603-550-6574	Elected official
James Rathbun	24 Green Street Farmington, NH 03835	bigjim1043@yahoo.com	603-507-3612	Consumer
Sarah Kuhl	Dover, NH	sarahekuhl@gmail.com	603-566-7004	Private
Katrin Kasper	16 Elder Osborne Dr. Lee, NH 03861	KatrinKasper@icloud.com	603-285-2255	Elected Official Town Of Lee
Ian Oneail	6 Donna Lane Raymond, NH 03077	ioneail@yahoo.com	603-777-2030	Private

**Community Action Partnership of Strafford County
LIHEAP PY 24**

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Lisa Garcia	Fuel & Electric Manager	\$59,300.80	40%	\$23,720.32
Cassandra Martin	Lead Intake	\$52,228.80	50%	\$26,114.40
Heidi Clough	Lead Certifier	\$58,406.40	40%	\$23,367.56
Dan Clark	Director of Community Services	\$75,441.60	10%	\$7,544.16

Daniel D Clark

QUALIFICATIONS:

- 16 years of experience working with adults with mental illness, substance misuse disorder, and housing instability
- Exceptional versatility and adaptability.
- Dedication and drive as a hard-working individual.
- Ability to develop rapport with people of all backgrounds.
- Ability to quickly and thoroughly understand and implement new concepts and practices.
- Familiarity with Medicare/Medicaid, Child/Adult Protective, Housing, Managed Care, and Vocational Rehabilitation systems.

EXPERIENCE:

2/2022 – current

Community Action Partnership of Strafford County, Dover, NH

Director of Housing and Homeless Services

- Responsible for day to day management, administration, and oversight of all housing/homeless programs and personnel
- Developed and implemented programmatic strategic plans
- Ensured program compliance with all applicable local, state, federal laws and regulations
- Organize, write, and coordinate grant applications and support materials.
- Managed applicable programmatic budgets, including development and ongoing monitoring to ensure expenses align with revenue
- Collected and analyzed data, evaluated courses of action, and prepared sound recommendations and effective narrative and statistical reports relative to program outcomes
- Developed and maintained effective community relationships
- Analyzed proposed legislation, regulations, or rule changes to determine how program services could be impacted.

11/2020 – 2/2022

Community Action Partnership of Strafford County, Dover, NH

Shelter Manager

- Managed The Garrison emergency shelter and Willard Pond Warming Center, serving up to 100 clients on any given night with 10+ staff, including FT, PT, and Per Diem
- Ensured adequate staffing coverage for both locations
- Collaborated with CAPSC Day Center staff on prioritizing and admitting clients to The Garrison.
- Created and enforced shelter regulations and conditions of admittance
- Ensured all pertinent information was entered into statewide HMIS system
- Successfully managed COVID-19 procedures, resulting in only 3 detected positive cases with no spread to either staff or clients.
- Provided 24/7 on-call support to both programs
- Provided daily/weekly/seasonal reports to the Tri-Cities municipalities of number of individuals utilizing services, city of origin, and estimated cost savings.
- Acted as primary contact for The Garrison hotel management, Tri Cities EMS providers, county welfare officers, and other involved parties
- Managed the requisition of meals and donations provided by the community
- Developed a working operations manual for the 2021-22 warming center
- Lead a multi-organizational project to support individuals being displaced by local police

09/2019 – 11/2020

MaineHealth, Biddeford, ME

management system.

- Acted as an IT super-user and preliminary point of contact for IT questions at the program level.
- Provided 24/7 clinical on-call support to all areas of the agency on a rotating schedule.

In-Home Support (as Ingraham)

- Worked with a team of mental health case managers, with a personal caseload of 30+ clients.
- Provided in-home skills development services as identified on case manager created service plan.
- Attended appointments with outside providers, including medical, psychiatric, therapeutic, housing related, legal, insurance, and childcare providers.
- Ensured that all clients' needs were met while meeting all state and federal requirements and deadlines.
- Ensured that all program and agency productivity requirements were met on a continuing basis.

Crisis Support (as Ingraham)

- Worked in an eight bed, short stay crisis stabilization unit.
- Provided daily support for adults with mental illness in crisis as an alternative to hospitalization.
- Administered and monitored medications and vital signs as directed by staff psychiatrist.
- Completed all paperwork required, including intake/assessment, service plan development and implementation, referrals, discharge planning, and financial management.

EDUCATION, MEMBERSHIPS, AND CERTIFICATIONS:

University of Southern Maine – BSW to be completed in 2022
Holbrook Jr. Sr. High School, Holbrook, MA - HS Diploma - Graduated 1995
American Mensa - Member- 2009 - Current

MHRT/C

ACRE Certified

Work and Benefits Navigator

Progressive Employment

LISA GARCIA

328 Blackwater Rd. - Dover, NH 03824
lgarcia@comcast.net - 603-852-2442

Personal Qualities

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

Professional Accomplishments

Fuel and Electric Assistance Manager

June 2022 – present

Community Action Partnership of Strafford County

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

Billing Specialist

Dec 2021 – May 2022

Community Action Partnership of Strafford County

Non-profit

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

Independent Contractor/Self Employed

Feb 2019-Dec 2021

Personal Shopper – Instacart

National Grocery Delivery Service

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

iBody Therapeutic Massage & Bodywork – co owner

May 2020 - present

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

Business Operations Coordinator

October 2009 – May 2020

Cole Haan

Global Lifestyle Brand

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

Senior Customer Service Specialist

Cole Haan

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

Professional Development Assistant - temporary staff

February 2009 – October 2009

Measured Progress Nationally Recognized Standardized Testing Firm

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

Research & Analysis Assistant - temporary staff

November 2008 – February 2009

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

Quality Assurance Assistant – temporary staff

October 2008 – November 2008

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

Education

1996 Associate of Applied Science in Business, (with honors)

University of New Hampshire

1987 – 1989 Business course work

Bismarck Community College, ND

1987 High School Graduate

Bismarck High School, ND

Military and Volunteer Service

Elected Selectmen, Dover, NH

2021 election

Election volunteer, Dover, NH

since 2020

United Way Day of Caring

since 2009

US Army Reserves

1992 – 2000

Home St School, Dover, NH

Parent/Teacher Organization Fundraiser Chair

Heidi Clough



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

Professional Experience

July 2020- Present -Community Action Partnership of Strafford County- Fuel and Electric Assistance Interim Manger

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

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

- Strives to provide effective, efficient, and compassionate customer service.
- Provides education and referral for programs in and outside of CAP.
- Finalizes accurate applications, ensuring they are complete with supporting documents
- Certifies eligibility for various programs
- Partners closely with fuel companies, firewood vendors, and utilities companies.
- Ability to index and retrieve data on paper and/or electronically.
- Maintains security for private and confidential information.
- Gathers inventory from USDA food pantries, kitchens, and homeless shelter monthly.
- Executes a quarterly report for USDA review.
- Conducts a monthly review of USDA allocations to determine bimonthly food allotments agency.
- Coordinates agencies of pickup times and place for their bimonthly allotments.
- Work within the FAP database inputting bills and printing checks.
- Began as a Receptionist and promoted through positions of increasing responsibility (Receptionist, Intake Specialist, Billing, Certifier /USDA coordinator. Outreach Specialist

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

Cassandra Martin

Customer service

I have worked in customer service for 20 plus years Solving customer issues and increasing overall customer satisfaction. I enjoy working within the community and have compassion and empathy for each person's personal situation. I am confident in my ability to adjust my actions of behaviors as needed, and consider myself adaptable to all situations. Thank you for your time in reviewing my resume. I know I can bring value to your organization and would love the chance to discuss how my experience and skills can contribute to your company.

Authorized to work in the US for any employer

Work Experience

Taxi Driver

Thomas Tax Service - Saint Albans, VT

June 2016 to June 2022

Transportation and delivery services. Dispatch and answer customer calls, collect payments. Schedule clients.

Sales Associate

Advantage rental - Saint Albans, VT

July 2005 to May 2016

Customer sales, service, management, accounts payable and receivable, arrange furniture on the showroom floor, delivered furniture, appliances, electronics. Reviewed potential customer applications and checked references. Faxed and copied paper work, filed customer contracts and applications. Answered phones, greeted customers.

Education

High school diploma or GED in General Studies

Bellows Free Academy Uhsd#48 - Highgate, VT

August 2002 to June 2006

Skills

- Load & Unload
- Delivery Driver Experience
- Accounts Receivable
- Accounts Payable
- Account Reconciliation

- General Ledger Accounting
- Driving
- Payroll
- Data Entry
- Pricing
- Customer service

Certifications and Licenses

Driver's License

Assessments

Workplace English — Expert

October 2020

Understanding spoken and written English in work situations

Full results: Expert

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