



CHRISTOPHER T. SUNUNU
GOVERNOR

STATE OF NEW HAMPSHIRE
OFFICE OF STRATEGIC INITIATIVES
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Concord, NH 03301-3834
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47A 988
DIVISION OF PLANNING
DIVISION OF ENERGY
www.nh.gov/osi

September 9, 2020

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

REQUESTED ACTION

1) Authorize the Office of Strategic Initiatives (OSI) to enter into a **SOLE SOURCE** contract with Community Action Partnership of Strafford County, (VC #177200), Dover, NH, in the amount of \$2,205,084.00 for the Fuel Assistance Program effective October 1, 2020 through September 30, 2021, upon approval of Governor and Executive Council. 100% Federal Funds.

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

Office of Strategic Initiatives, Fuel Assistance

FY 2021

01-02-02-024010-77050000

074-500587 Grants for Pub Assist & Relief

\$2,205,084.00

2) Further request authorization to advance Community Action Partnership of Strafford County \$213,084.00 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. OSI 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 OSI FAP Administrator in the implementation of the program.

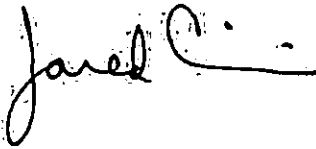
FAP is a statewide program, funded by a Federal Low Income Home Energy Assistance Program (LIHEAP) Block Grant, and works to make home energy more affordable for income-qualified New Hampshire families, including those who are elderly or disabled. Program funds are targeted to low income households with high energy burdens. The current maximum income level is 60% of the State Median Income (SMI), which is \$69,686.00 for a family of four. The average FAP benefit during the last program year was \$890.00.

The LIHEAP program operates on an October 1, 2020 to September 30, 2021 program year, but at this time Congress has not finalized appropriations for the Federal fiscal year 2021. Therefore, the contract amount for

each of the Community Action Agencies is based upon OSI's best estimate of anticipated federal funding, including carryover funds from the prior program year. No funds will be obligated under this contract unless federal monies are available to be expended. 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", with a stylized flourish at the end.

Jared Chicoine
Director

JC/EPS

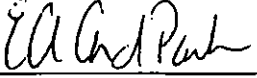
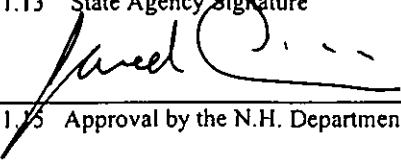
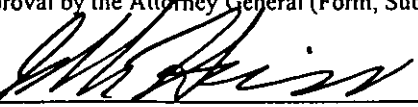
Enclosures

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

AGREEMENT

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

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name Office of Strategic Initiatives		1.2 State Agency Address 107 Pleasant Street, Johnson Hall Concord, New Hampshire 03301	
1.3 Contractor Name Community Action Partnership of Strafford County		1.4 Contractor Address 577 Central Avenue, Suite 10, PO Box 160, Dover, NH 03820	
1.5 Contractor Phone Number (603) 516-8130	1.6 Account Number 01-02-02-024010-77050000- 074-500587 02E21A	1.7 Completion Date September 30, 2021	1.8 Price Limitation \$2,205,084.00
1.9 Contracting Officer for State Agency Eileen Smigowski, Fuel Assistance Program Administrator		1.10 State Agency Telephone Number (603) 271-2155	
1.11 Contractor Signature  Date: 9-8-20		1.12 Name and Title of Contractor Signatory Betsey Andrews Parker, Executive Director	
1.13 State Agency Signature  Date: 7/9/2020		1.14 Name and Title of State Agency Signatory Jared Chicoine, Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 9/14/2020			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

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

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

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

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

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

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

7. PERSONNEL.

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

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

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

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

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

9. TERMINATION.

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

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

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

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

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

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

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

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

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

EXHIBIT A

SPECIAL PROVISIONS

1. Subparagraph 1.16 of the General Provisions, shall not apply to this agreement.
2. 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.
3. This audit shall be conducted in accordance with the audit requirements of Office of Management and Budget (OMB) Circular 2 CFR 200, Subpart F- Audit Requirements. The Fuel Assistance Program shall be considered a "major program" for purposes of this audit.
4. 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.
5. 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 OSI. The audit shall be forwarded to OSI within one month of the time of receipt by the Agency, accompanied by an action plan for each finding or questioned cost.
6. 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."
7. The costs charged under this contract shall be determined as allowable under the cost principles detailed in 2 CFR 200 Subpart E – Cost Principles.
8. Program and financial records pertaining to this contract shall be retained by the Agency for 3 (three) years from the date of submission of the final expenditure report per 2 CFR 200.333 – Retention Requirements for Records and until all audit findings have been resolved.
9. 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 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.”

10. CLOSE OUT OF CONTRACT. All final required reports and reimbursement requests shall be submitted to the State within thirty (30) days of the completion date (Agreement Block 1.7).

11. 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 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 OSI 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 OSI on a monthly basis.

EXHIBIT B

SCOPE OF SERVICES

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 OSI.

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.
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 \$2,205,084.00 (which hereinafter is referred to as the "Grant").

Upon the State's receipt of the 2021 Low Income Home Energy Assistance Program grant from the US Department of Health and Human Services, the following funds will be authorized:

\$179,602.00 for administration costs, of which \$22,450.00 will be issued as a cash advance;
\$1,906,336.00 for program costs, of which \$190,634.00 will be issued as a cash advance;
\$119,146.00 for Assurance 16.

The dates for this contract are October 1, 2020 through September 30, 2021.

Approval to obligate (Exhibit I) the above-awarded funds will be provided in writing by the Office of Strategic Initiatives 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.

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 OFFICE OF STRATEGIC INITIATIVES

STANDARD EXHIBIT D

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

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

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

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

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

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

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

P37 Exhibits D thru H

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

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

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

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

Community Action Partnership of Stratford October 1, 2020 to September 30, 2021
Contractor Name County Period covered by this Certification

Betsy Andrews Parker CEO
Name and Title of Authorized Contractor Representative

EA C. Parker 9-8-20
Contractor Representative Signature Date

NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

STANDARD EXHIBIT E

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

CERTIFICATION REGARDING LOBBYING

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

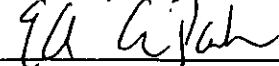
Programs (indicate applicable program covered):
LIHEAP

Contract Period: October 1, 2020 to September 30, 2021

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

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

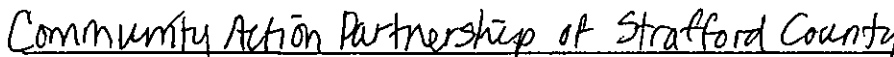
This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to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



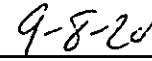
Contractor Representative Signature



Contractor's Representative Title



Contractor Name



Date

NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

STANDARD EXHIBIT F

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 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 Office of Strategic Initiatives' determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
- (3) The certification in this clause is a material representation of fact upon which reliance was placed when OSI determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the federal government, OSI may terminate this transaction for cause or default.
- (4) The prospective primary participant shall provide immediate written notice to the OSI agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- (5) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. 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 OSI.
- (7) The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by OSI, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- (8) A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List (of excluded parties).
- (9) Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
- (10) Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the federal government, OSI may terminate this transaction for cause or default.

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

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

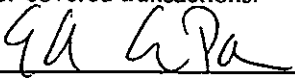

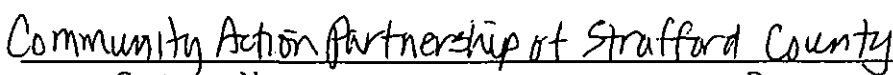
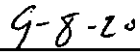
- (1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;
 -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

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

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

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

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

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

NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

STANDARD EXHIBIT G

CERTIFICATION REGARDING THE
AMERICANS WITH DISABILITIES ACT COMPLIANCE

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

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



Contractor Representative Signature

CEO

Contractor's Representative Title

Community Action Partnership of Strafford County

Contractor Name

Date

9-8-20

NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

STANDARD EXHIBIT H

CERTIFICATION

Public Law 103-227, Part C

ENVIRONMENTAL TOBACCO SMOKE

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

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

GAL Paul

Contractor Representative Signature

CEO

Contractor's Representative Title

Community Action Partnership of Strafford County

Contractor Name

9-8-20

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

NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

STANDARD EXHIBIT J

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

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

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

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

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

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

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

GA L Va Betsy Andrews Parker CEO
(Contractor Representative Signature) (Authorized Contractor Representative Name & Title)

Community Action Partnership of Strafford County 9-8-20
(Contractor Name) (Date)

Contractor Initials EAP
Date 9/8/20
Page 1 of 2
LIHEAP21 CFDA#93.568

NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

STANDARD EXHIBIT J
FORM A

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

1. The DUNS number for your entity is: 099 356 586

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

X NO

____ YES

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

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

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

____ NO

____ YES

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

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

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

Name: _____

Amount: _____

Name: _____

Amount: _____

Name: _____

Amount: _____

Name: _____

Amount: _____

Name: _____

Amount: _____

Contractor Initials Eap
Date 9/8/20
Page 2 of 2
LIHEAP21 CFDA#93.568

State of New Hampshire

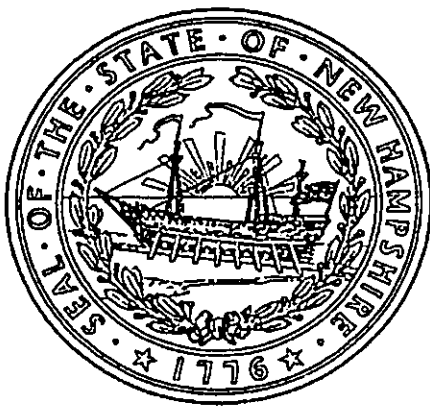
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 25, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 65583

Certificate Number: 0004881688



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 2nd day of April A.D. 2020.

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

William M. Gardner
Secretary of State

CERTIFICATE OF VOTE

(Corporate Authority)

I, Jean Miccolo, Clerk/Secretary of Community Action Partnership of Strafford County

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

elected and acting Board of Directors Chair 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 September 18, 2019 such authority to be in force and effect until September 30, 2021.

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)

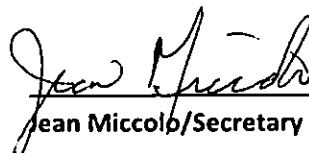
___Hope Flynn___
(name)

___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 Clerk/Secretary of the corporation this 14th day of __September__ 2020.

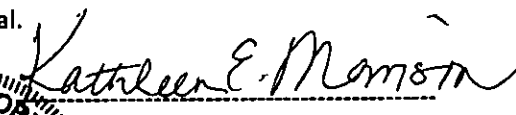

Jean Miccolo/Secretary

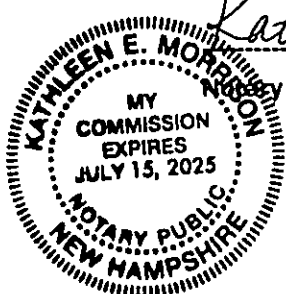
STATE OF New Hampshire
COUNTY OF Strafford

On this 14th day of __September__ 2020, before me, __Kathleen Morrison the Undersigned Officer, personally appeared Jean Miccolo who acknowledged her/himself To be the Secretary of Community Action Partnership of Strafford County, a corporation and that She/he as such 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.

Commission Expiration Date: July 15th 2025


Notary Public/Kathleen Morrison





CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

09/08/2020

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

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

PRODUCER CGI Business Insurance 171 Londonderry Turnpike Hooksett NH 03106		CONTACT NAME: Teri Davis PHONE (A/C, No, Ext): (866) 841-4600 FAX (A/C, No): (603) 622-4618 E-MAIL ADDRESS: TDavis@CGIBusinessInsurance.com	
INSURED Community Action Partnership of Strafford County PO Box 160 Dover NH 03821-1060		INSURER(S) AFFORDING COVERAGE INSURER A: Hanover Insurance Company INSURER B: Eastern Alliance (Imr Great Falls) INSURER C: Philadelphia Insurance INSURER D: INSURER E: INSURER F:	

COVERAGES CERTIFICATE NUMBER: 19-20 Master REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADOL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Physical/Sexual Abuse Incl <input checked="" type="checkbox"/> Leased & Rented Equip \$35,000 GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:		ZHVA192135	12/31/2019	12/31/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ Included Professional Liability \$ 1,000,000 COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Uninsured motorist \$ 1,000,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		AWVA156930	12/31/2019	12/31/2020	Uninsured motorist \$ 1,000,000 EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ 4,000,000
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB DED <input checked="" type="checkbox"/> RETENTION \$ Zero		UHVA192136	12/31/2019	12/31/2020	PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	03-0000133794-02	12/31/2019	12/31/2020	
C	Directors & Officers EPL and Crime included		PHSD1536676	06/24/2020	06/24/2021	Per Occurrence 3,000,000 Aggregate 6,000,000

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

Workers Comp 3A State: NH

CERTIFICATE HOLDER

CANCELLATION

State of NH, Office of OSI Fuel Assistance Program/LIHEAP 1
107 Pleasant St, Johnson Hall

Concord

NH 03301-8501

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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Financial Statements

COMMUNITY ACTION PARTNERSHIP OF
STRAFFORD COUNTY

FOR THE YEARS ENDED
DECEMBER 31, 2019 AND 2018
AND
INDEPENDENT AUDITORS' REPORTS

*Leone,
McDonnell
& Roberts*
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

DECEMBER 31, 2019 AND 2018

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

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying 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, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action Partnership of Strafford County as of December 31, 2019 and 2018, 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.

Other Matters

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2020, on our consideration of Community Action Partnership of Strafford County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Partnership of Strafford County's internal control over financial reporting and compliance.

Leon, McDonnell & Roberts
Professional Association

June 24, 2020
Wolfeboro, New Hampshire

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2019 AND 2018**

	<u>ASSETS</u>	
	<u>2019</u>	<u>2018</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,068,744	\$ 749,630
Accounts receivable	1,525,775	1,106,724
Contributions receivable	68,100	63,800
Tax credits receivable	-	250,000
Inventory	19,510	13,420
Prepaid expenses	12,570	58,266
Total current assets	<u>2,694,699</u>	<u>2,241,840</u>
NONCURRENT ASSETS		
Security deposits	5,350	5,350
Property, net of accumulated depreciation	4,815,150	3,827,963
Other noncurrent assets	27,500	27,500
Total noncurrent assets	<u>4,848,000</u>	<u>3,860,813</u>
TOTAL ASSETS	<u>\$ 7,542,699</u>	<u>\$ 6,102,653</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Demand note payable	\$ 105,432	\$ 165,432
Accounts payable	455,276	408,959
Accrued payroll and related taxes	193,430	161,566
Accrued compensated absences	84,272	94,084
Refundable advances	491,025	415,335
Other current liabilities	4,955	79,421
Total current liabilities	<u>1,334,390</u>	<u>1,324,797</u>
NONCURRENT LIABILITIES		
Long term debt	<u>2,566,846</u>	<u>2,814,690</u>
Total liabilities	<u>3,901,236</u>	<u>4,139,487</u>
NET ASSETS		
Without donor restrictions	3,330,373	1,307,042
With donor restrictions	311,090	656,124
Total net assets	<u>3,641,463</u>	<u>1,963,166</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 7,542,699</u>	<u>\$ 6,102,653</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

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

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

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
CHANGES IN UNRESTRICTED NET ASSETS			
REVENUES AND OTHER SUPPORT			
Grant revenue	\$ 7,846,142	\$ -	\$ 7,846,142
Fees for service	1,773,136	-	1,773,136
Rent revenue	25,109	-	25,109
Public support	189,972	228,410	418,382
In-kind donations	645,330	-	645,330
Interest	2,582	-	2,582
Fundraising	34,146	-	34,146
	<u>10,516,417</u>	<u>228,410</u>	<u>10,744,827</u>
Total revenues and support	10,516,417	228,410	10,744,827
NET ASSETS RELEASED FROM RESTRICTIONS	<u>8,466</u>	<u>(8,466)</u>	<u>-</u>
Total revenues, support, and net assets released from restrictions	<u>10,524,883</u>	<u>219,944</u>	<u>10,744,827</u>
EXPENSES			
Program services			
Child services	3,890,640	-	3,890,640
Community services	861,420	-	861,420
Energy assistance	2,746,649	-	2,746,649
Housing	514,700	-	514,700
Weatherization	1,610,027	-	1,610,027
Workforce development	135,528	-	135,528
	<u>9,758,964</u>	<u>-</u>	<u>9,758,964</u>
Total program services	9,758,964	-	9,758,964
Supporting activities			
Management and general	956,693	-	956,693
Fundraising	70,343	-	70,343
	<u>10,786,000</u>	<u>-</u>	<u>10,786,000</u>
Total expenses	10,786,000	-	10,786,000
CHANGE IN NET ASSETS	(261,117)	219,944	(41,173)
NET ASSETS, BEGINNING OF YEAR	<u>1,568,159</u>	<u>436,180</u>	<u>2,004,339</u>
NET ASSETS, END OF YEAR	<u>\$ 1,307,042</u>	<u>\$ 656,124</u>	<u>\$ 1,963,166</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 1,678,297	\$ (41,173)
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	175,101	115,671
Donated property and equipment	(1,003,996)	-
Decrease (increase) in assets:		
Accounts receivable	(419,051)	(12,263)
Contributions receivable	(4,300)	52,000
Tax credits receivable	250,000	(78,000)
Inventory	(6,090)	(1,888)
Prepaid expenses	45,696	(48,657)
Other noncurrent assets	-	(15,000)
Increase (decrease) in liabilities:		
Accounts payable	46,317	191,377
Accrued payroll and related taxes	31,864	24,118
Accrued compensated absences	(9,812)	(6,881)
Refundable advances	75,690	23,959
Other current liabilities	<u>(74,466)</u>	<u>58,632</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>785,250</u>	<u>261,895</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	<u>(158,292)</u>	<u>(80,315)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(158,292)</u>	<u>(80,315)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Return of deposit on building	-	200,000
Cash paid for debt issuance costs	-	(53,184)
Payments made on long-term debt	(247,844)	-
Net borrowings on demand note payable	<u>(60,000)</u>	<u>60,055</u>
NET CASH (USED IN) PROVIDED BY FINANCING ACTIVITIES	<u>(307,844)</u>	<u>206,871</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	319,114	388,451
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>749,630</u>	<u>361,179</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,068,744</u>	<u>\$ 749,630</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid during the year for interest	<u>\$ 160,999</u>	<u>\$ 40,830</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Donated property and equipment	<u>\$ 1,003,996</u>	<u>\$ -</u>
Property and equipment financed by long term debt	<u>\$ -</u>	<u>\$ 2,867,874</u>

See Notes to Financial Statements

<u>tion</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>
99	\$ 78,252	\$ 3,072,050	\$ 106,649	\$ 441,704	\$ 36,580	\$ 3,656,983
74	5,911	229,667	8,416	48,879	2,813	289,775
36	9,765	279,645	7,497	22,254	4,853	314,249
31	1,499	3,858,562	-	-	-	3,858,562
00	-	695,644	-	-	3,939	699,583
10	819	308,036	17,231	93,118	4,995	423,380
23	1,607	501,634	25,407	30,977	1,768	559,786
39	24,103	548,781	(439,922)	28,681	1,649	139,189
59	1,478	58,642	132,983	12,568	134	204,327
72	5,753	149,238	(12,262)	17,018	517	154,511
59	1,128	111,988	11,349	15,137	207	138,681
22	195	133,297	5,029	21,668	2,385	162,379
07	2,320	105,145	-	69,956	-	175,101
52	1,158	116,547	(23,504)	10,948	148	104,139
40	118	32,031	76	3,336	18,958	54,401
77	192	16,762	267	11,129	252	28,410
29	189	36,550	10,224	4,190	-	50,964
39	-	10,439	150,560	2,156	-	163,155
-	-	-	-	945	-	945
-	-	2,969	-	-	-	2,969
35	-	8,009	-	66	14,554	22,629
03	\$ 134,487	\$ 10,275,636	\$ -	\$ 834,730	\$ 93,752	\$ 11,204,118

<u>ation</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>
728	\$ 70,677	\$ 2,790,212	\$ 126,143	\$ 518,114	\$ 27,189	\$ 3,461,658
909	6,251	239,281	9,926	41,023	2,119	292,349
943	8,774	244,440	11,689	32,291	3,107	291,527
818	10,302	4,067,975	-	-	-	4,067,975
-	-	638,320	2,345	-	4,665	645,330
774	719	382,682	18,196	67,945	228	469,051
061	3,153	275,608	34,905	14,984	1,412	326,909
392	25,418	455,160	(384,847)	57,802	2,159	130,274
27	1,210	18,050	118,877	24,103	7,575	168,605
762	3,735	132,169	(3,880)	18,286	439	147,014
899	1,203	112,376	14,743	12,239	190	139,548
750	-	85,649	327	44,322	1,299	131,597
-	2,320	94,150	-	21,521	-	115,671
339	1,339	107,678	(12,541)	11,221	978	107,336
297	150	12,172	52	4,210	5,060	21,494
218	179	16,099	307	5,290	31	21,727
030	98	73,591	63,582	-	1,314	138,487
080	-	6,043	-	35,506	-	41,549
-	-	-	-	44,219	-	44,219
-	-	7,309	176	3,617	12,578	23,680
027	\$ 135,528	\$ 9,758,964	\$ -	\$ 956,693	\$ 70,343	\$ 10,786,000

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

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.

In addition to its 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.

Basis of Accounting

The 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 financial statement presentation follows the recommendations of the Accounting Standard Codification No. 958-210, *Financial Statements of Not-For-Profit Organizations*. Under FASB ASC No. 958-210, the Agency is required 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, 2019 and 2018, 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.

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

Accounting Standard Codification No. 825, "Financial Instruments," requires the Agency to disclose estimated fair value for its financial instruments. The carrying amounts of cash, accounts receivable, inventory, prepaid expenses, accounts payable, accrued expenses, and refundable advances approximate fair value because of the short maturity of those instruments.

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 \$175,101 and \$115,671 for the years ended December 31, 2019 and 2018, respectively.

Accrued Earned Time

The Agency has accrued a liability of \$84,272 and \$94,084 at December 31, 2019 and 2018, respectively, for future compensated leave time that its employees have earned and which is vested with the employee.

Income Taxes

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

Accounting Standard Codification No. 740, "Accounting for Income Taxes", establishes the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. Management has analyzed the Agency's tax position taken on its information returns for the years 2016 through 2019 and has concluded that no additional provision for income taxes is necessary in the Agency's financial statements.

Cash and Cash Equivalents

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

Revenue Recognition Policy

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

Use of Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Advertising Expenses

The Agency expenses advertising costs as they are incurred. Total advertising costs for the years ended December 31, 2019 and 2018 amounted to \$12,558 and \$22,000, respectively.

Debt Issuance Costs

As required under FASB Accounting Standards Update No. 2015-03, amortization expense for the years ended December 31, 2019 and 2018 amounted to \$2,156 and \$719, respectively and have been included with interest expense in the statement of activities for each year. The unamortized deferred financing costs have been included as a reduction of the long term debt (See Note 9).

In-kind Donations

The Agency pays below-market rent for the use of certain facilities. In accordance with generally accepted accounting principles, the difference between amounts paid for the use of the facilities and the fair value of the rental space has been recorded as an in-kind donation and as an in-kind expense in the accompanying financial statements. The estimated fair value of the donation was determined to be \$177,259 and \$255,313 for the years ended December 31, 2019 and 2018, 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 \$33,857 and \$150,442 for the years ended December 31, 2019 and 2018, 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 \$397,292 and \$91,175, respectively, for the year ended December 31, 2019. For the year ended December 31, 2018, the estimated fair value of these food commodities and goods was determined to be \$181,461 and \$58,114, respectively.

Functional Allocation of Expenses

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

The expenses that are allocated include the following:

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

NOTE 2. PROPERTY

As of December 31, 2019 and 2018, property consisted of the following:

	<u>2019</u>	<u>2018</u>
Land, buildings and improvements	\$ 5,039,871	\$ 3,993,017
Furniture, equipment and machinery	600,526	562,450
Vehicles	<u>327,137</u>	<u>249,779</u>
Total	5,967,534	4,805,246
Less accumulated depreciation	<u>1,152,384</u>	<u>977,283</u>
Net property	<u>\$ 4,815,150</u>	<u>\$ 3,827,963</u>

NOTE 3. LIQUIDITY AND AVAILABILITY

The following represents the Agency's financial assets as of December 31, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Financial assets at year end:		
Cash	\$ 1,068,744	\$ 749,630
Accounts receivable	1,525,775	1,106,724
Contributions receivable	68,100	63,800
Tax credits receivable	<u>-</u>	<u>250,000</u>
Total financial assets	2,662,619	2,170,154
Less amounts not available to be used within one year:		
Board designated funds	<u>307,315</u>	<u>307,315</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 2,355,304</u>	<u>\$ 1,862,839</u>

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

NOTE 4. ACCOUNTS RECEIVABLE

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at December 31, 2019 and 2018. The Agency has no policy for charging interest on overdue accounts.

NOTE 5. CONTRIBUTIONS RECEIVABLE

Contributions receivable represent promises to give, which have been made by donors but have not yet been received by the Agency. The Agency considers contributions receivable to be fully collectible; accordingly, no allowance for contributions receivable has been recorded. Total unconditional promises to give were as follows at December 31, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Within one year	\$ 38,057	\$ 28,300
In two to five years	<u>30,043</u>	<u>35,500</u>
	<u>\$ 68,100</u>	<u>\$ 63,800</u>

NOTE 6. TAX CREDIT PROGRAM

The New Hampshire Community Development Finance Authority's Tax Credit Program allows New Hampshire businesses to contribute to not-for-profit community, housing and economic development projects and receive a 75% New Hampshire state tax credit that can be applied against New Hampshire business profits, business enterprise and insurance premium taxes. Through this Tax Credit Program, the Agency did not recognize any revenue during the year ended December 31, 2019. For the year ended December 31, 2018, the Agency recognized contribution revenue of \$78,000. The total cumulative contribution revenue raised to date is \$250,000 as of December 31, 2019. At December 31, 2019, the Agency had no tax credits receivable. At December 31, 2018, the Agency had tax credits receivable of \$250,000.

NOTE 7. PLEDGED ASSETS

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

NOTE 8. DEMAND NOTE PAYABLE

The Agency has available a revolving line of credit with a bank in the amount of \$250,000. The note is payable upon demand, but in the absence of demand, is due in September 2020. Interest is stated at the prime rate plus 1% which resulted in an interest rate of 5.75% and 6.50% at December 31, 2019 and 2018, respectively. The note is collateralized by all the assets of the Agency.

NOTE 9. LONG TERM DEBT

The long term debt at December 31, 2019 and 2018 consisted of the following:

	<u>2019</u>	<u>2018</u>
4.90% mortgage payable to Kennebunk Savings Bank with interest only payments for 36 months followed by principal and interest payments for 264 months for the first ten years. In 2028 principal and interest payments will adjust to 1.50% above the highest five-year Federal Home Loan Bank of Boston. The mortgage note payable is collateralized by the building and leases and rents of 577 Central Ave.	\$ 2,143,096	\$ 2,347,874
5.00% mortgage payable to the New Hampshire Community Loan Fund of interest only payments for 36 months followed by principal and interest payments for 264 months. The mortgage note payable is collateralized by the building and leases and rents of 577 Central Ave.	<u>474,778</u>	<u>520,000</u>
Total long term debt before unamortized debt issuance costs	2,617,874	2,867,874
Unamortized deferred financing cost	<u>(51,028)</u>	<u>(53,184)</u>
Total long term debt	<u>\$ 2,566,846</u>	<u>\$ 2,814,690</u>

The schedule of maturities of long term debt at December 31, 2019 is as follows:

<u>Year Ended December 31</u>	<u>Amount</u>
2020	\$ -
2021	18,343
2022	75,657
2023	79,448
2024	83,430
Thereafter	<u>2,360,996</u>
Total	<u>\$ 2,617,874</u>

NOTE 10. NET ASSETS

At December 31, 2019 and 2018, net assets with donor restrictions consisted of the following:

	<u>2019</u>	<u>2018</u>
Summer Meals	\$ 11,914	\$ 51,621
Building Campaign	27,891	488,385
Security deposits	51,584	32,145
Whole Family	163,738	-
Revolving loan fund	-	52,736
Fuel assistance	33,995	23,566
Weatherization	3,434	7,671
Coordinated entry	8,147	-
Holiday baskets	3,985	-
Food pantry	2,521	-
Special events	<u>3,881</u>	<u>-</u>
Total	<u>\$ 311,090</u>	<u>\$ 656,124</u>

At December 31, 2019 and 2018, net assets without donor restrictions consisted of the following:

	<u>2019</u>	<u>2018</u>
Undesignated	\$ 3,023,058	\$ 999,727
Board designated	<u>307,315</u>	<u>307,315</u>
Total net assets without donor restrictions	<u>\$ 3,330,373</u>	<u>\$ 1,307,042</u>

NOTE 11. LEASE COMMITMENTS

Facilities occupied by the Agency for its community service programs are rented under the terms of various leases. For the years ended December 31, 2019 and 2018, the annual lease/rent expense for the leased facilities was \$111,043 and \$117,534, respectively. Certain equipment is leased by the Agency under the terms of various leases.

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

<u>Year Ended December 31</u>	<u>Amount</u>
2020	\$ 64,073
2021	19,633
2022	15,697
2023	1
2024	<u>1</u>
Total	<u>\$ 99,405</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, 2019 and 2018 totaled \$28,408 and \$21,727, 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, 2019 and 2018, approximately 81% and 90%, respectively, of the Agency's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have a significant effect on the Agency's programs and activities.

NOTE 14. CONCENTRATION OF CREDIT RISK

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

NOTE 15. CONTINGENCIES

The Agency receives grant funding from various sources. Under the terms of these agreements, the Agency is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Agency might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of December 31, 2019 and 2018.

NOTE 16. NONCASH CONTRIBUTION

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

NOTE 17. SUBSEQUENT EVENTS

The impact of the novel coronavirus (COVID-19) and measures to prevent its spread are affecting the Agency's business. The significance of the impact of these disruptions, including the extent of their adverse impact on the Agency's financial operational results, will be dictated by the length of time that such disruptions continue and, in turn, will depend on the currently unknowable duration of the COVID-19 pandemic and the impact of governmental regulations that might be imposed in response to the pandemic. COVID-19 also makes it more challenging for management to estimate future performance of the Agency, particularly over the near to medium term.

The Agency has remained proactive with its current funding sources, as well as programs being made available during the COVID-19 pandemic. Prior to issuance of the audit report, the Agency was able to secure a loan from the Payroll Protection Program (PPP) offered under the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The Agency received loan proceeds in the amount of \$97,500. The PPP may be up to 100% forgivable if the funds are used for certain expenses as specified by the program.

If the Agency does not meet the loan criteria, the unforgiven portion of the PPP loan is payable over five years at an interest rate of 1%, with a deferral of payments for the first six months. The Agency intends to use the proceeds for purposes consistent with the PPP. While the Agency currently believes that its use of the loan proceeds will meet the conditions for forgiveness of the loan, we cannot assure you that the Agency will be eligible for forgiveness of the loan, in whole or in part.

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 24, 2020, the date the December 31, 2019 financial statements were available for issuance.

<u>PROUGH S NAME</u>	<u>GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
ation	4300-ZZZ	\$ 117,993
ation	4300-ZZZ	\$ 94,468
ation	At-Risk After School Care Centers	<u>94,387</u> 188,855
ership	None	<u>397,292</u>
		<u>\$ 704,140</u>
	Dover Housing Authority	\$ 30,662
	City of Dover	\$ 27,802
	City of Rochester	<u>51,356</u> 79,158
th and Human Services	05-95-42-423010-7927-102-500731	55,255
th and Human Services	05-95-42-423010-7927-102-500731	52,224
ervices	Community Partners	<u>434</u>
		<u>\$ 217,733</u>
	2016-0003	\$ 28,290
	2016-0003	<u>28,612</u> <u>56,902</u>
		<u>\$ 56,902</u>
f Energy & Community Services	01-02-02-024010-7706-074-500587	<u>\$ 164,711</u>
		<u>\$ 164,711</u>
ind Adult services	010-048-7872-512-0352	\$ 2,720
th and Human Services,	05-95-48-48010-78720000-512-500352	<u>18,394</u> \$ 22,114
th and Human Services, DPH,	05-95-90-902010-5896	184,436
Children, Youth and Families	05-095-042-421010-29730000-102-500734-42107306	9,557
Children, Youth and Families	05-095-045-450010-61460000-502-500891-42106603	162,321
	13-DHHS-BVWV-CSP-05	<u>94,698</u> 257,019
f Energy & Planning	01-02-02-024010-77050000-074-500587	2,234,146
f Energy & Planning	01-02-02-024010-77050000-074-500587	<u>180,189</u> 2,414,335
	05-95-045-450010-714800000-102-500731	357,287
	01CH996002 & 01HP000702	3,752,019
Children, Youth and Families	05-095-042-421010-29680000-102-500734-42106802	624
Children, Youth and Families	05-095-042-421010-29660000-102-500734-42106603	<u>35,836</u>
		<u>\$ 7,033,227</u>
		<u>\$ 8,176,713</u>
		<u>\$ 1,609,636</u>

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

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, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action 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, 2019.

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Partnership of Strafford County (a New Hampshire nonprofit organization), which comprise the statements of financial position as of December 31, 2019 and 2018, 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 24, 2020.

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

June 24, 2020
Wolfeboro, New Hampshire

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

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

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

Report on Compliance for Each Major Federal Program

We have audited Community Action Partnership of Strafford County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Partnership of Strafford County's major federal programs for the year ended December 31, 2019. Community Action Partnership of Strafford County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Action Partnership of Strafford County's compliance.

Opinion on Each Major Federal Program

In our opinion, Community Action Partnership of Strafford County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

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

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

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

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

*Leon, McDonnell & Roberts
Professional Association*

June 24, 2020
Wolfeboro, New Hampshire

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Partnership of Strafford County were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Community Action Partnership of Strafford County, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Community Action Partnership of Strafford County expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The programs tested as major were: U.S. Department of Health and Human Services, Low-Income Home Energy Assistance Program, CFDA 93.568, and U.S. Department of Agriculture, Child Nutrition Cluster, CFDA, 10.555 (National School Lunch Program), and CFDA, 10.559 (Summer Food Service Program for Children). **NON-FEDERAL**, Eversource Energy Service Company, Home Energy Assistance Program.
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Community Action Partnership of Strafford County was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

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

None

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2019**

A. FINDINGS – FINANCIAL STATEMENTS AUDIT

2018-001 General Ledger Close and Adjusting Journal Entries

Condition: A significant quantity of adjusting journal entries were provided by the Organization during the audit. Significant adjusting entries related to the following areas: cash, accrued payroll, pledges receivable and property. The adjusting entries were provided by management, and in certain cases, identified by the auditor.

Recommendation: Procedures should be implemented to ensure all required month and year end journal entries are being recorded in a timely and accurate manner.

Current status: The recommendation was adopted during 2019.

2018-002 Monthly Reconciliations

Condition: Various statement of financial position accounts were not being reconciled to their subsidiary ledgers on a monthly basis.

Recommendation: Procedures should be implemented to ensure all monthly reconciliations are being performed.

Current status: The recommendation was adopted during 2019.



2020 Board of Directors

Hope Morrow Flynn, Chair
Alan Brown, Vice Chair
Kristen Collins, Treasurer
Jean Miccolo, Secretary
Alison Dorow
Marci Theriault
Petros Lazos
Terry Jarvis
Kristen Collins
Thomas Levasseur
Don Chick
Becky Sherburne
Erin Zajicek
Cindy Brown
Jason Thomas
Alli Morris
Maureen Staples

Community Action Partnership of Strafford County
Administrative & Weatherization Office, 642 Central Avenue, Dover, NH 603-435-2500
Mailing address: P.O. Box 160, Dover, NH 03821-0160

Outreach Offices:

61 Locust Street, Dover 603-460-4237
527 Main Street, Farmington 603-460-4313

Head Start Centers:

62A Whittier Street, Dover 603-285-9460
120 Main Street, Farmington 603-755-2883
55 Industrial Drive, Milton 603-652-0990
150 Wakefield Street, Rochester 603-285-9461
184 Maple St. Ext., Somersworth 603-817-5458

Community Action Partnership of Strafford County
State of New Hampshire – FY-2021 FAP Services
Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Lauren Berman	Program Director	70,844.80	40%	28,337.92
Heidi Clough	Interim Fuel & Electric Manager	37,939.20	60%	22,763.52

Lauren Jan Berman

Professional Experience

2015-Present

Program Director, Community Action Partnership of Strafford County, NH

- Manage programs, Outreach Services, Coordinated Entry, Emergency Solutions Grant(ESG) Homeless outreach, Weatherization
- Prepare and develop budgets
- Write grants for current and new programs
- Employ and manage staff, lead staff meetings, trained and supervised, participated in employee reviews and supported staff in all aspects of their jobs.

2010-2015

Welfare Officer, City of Somersworth, Somersworth, NH

- Administer the general assistance program in accordance with the written City of Somersworth Assistance Guidelines
- Adhere to the RSA:165
- Establish and maintain relationships with other agencies and organizations in the community to ensure that services are not duplicated.
- Work with applicants to ensure that all necessary information is submitted to determine the eligibility.
- Make referrals when necessary.,i.e Homeless shelters, food pantries.
- Updated the current City Guidelines 2015
- Maintain records, notes and confidently.

2004-2010

Founder and Partner, Good Works Employment Services York County

- Co-founder and partner of Gook Work Employment Services (GWES), a locally-run company committed to assisting individuals in finding gainful employment, continuing their education and/or securing volunteer opportunities, housing, or other community supports per requests from referral sources. Clients referred to GWES by Bureau of Vocational Rehabilitation (VR), DHHS ASPIRE and Child Protective Services, school districts and private insurers.
- Prepared, balanced and oversaw budget and financial records
- Educated referrals in the area of job development, creating resumes, interviewing skills, career exploration and provide job coaching for successful employment outcomes.
- Maintained knowledge of local resources, made referrals for community supports, attended team meetings and Region 1 VR provider meetings.
- Completed requirements for 3-year certification to provide services via Bureau of Vocational Rehabilitation,(DOL)

Lauren Jan Berman

2003-04 Vocational Resource Specialist, Work Opportunities Unlimited, Saco, ME

- Assisted clients referred by the Bureau of Vocational Rehabilitation in job development, creating resumes, interviewing skills and job coaching for successful employment outcomes.
- Completed necessary daily paperwork, including progress notes and monthly and quarterly reports.
- Participated in management training programs.

2002-03 Physical Therapy Assistant, HealthSouth Corp., Boston, MA

- Provided physical therapy services to individuals with spinal cord injury, brain injury, cancer, stroke, and cardiac health-related issues.
- Co-led running exercise groups and personal exercise programs.

2001-02 Supervisor, Starbucks Coffee Corp, Brighton, MA

- Supervised employees and managed the store to ensure efficient customer service.
- Placed weekly orders with account vendors; balanced daily cash receipts and coordinated daily deployment duties.
- Trained new employees.

Lauren Jan Berman

Education & Professional Development

1995 B.S. Therapeutic Recreation Ithaca College Ithaca, NY

2013-2015 Board of Directions for Strafford County Community Action

**2010 Ticket to Work Training and Support for Maine Employment Networks,
USM, Muskie School, Augusta, ME**

2009 Domestic Violence Training, Community Counseling Center Portland, ME

**2009 Building Relationships with Businesses Training, USM, Muskie School,
Lewiston, ME**

**2008 Positive Employment Practices for Vocational Rehabilitation Training, ICI
UMASS/Boston**

**2008 Certificate for Mentoring in a Job Development Training Program
UMASS/Boston**

**2008 Best Practices in Employment Services for People with Co-Occurring Mental
Illness and Substance Abuse Training, ICI, UMASS/Boston**

**2007 MaineCare Eligibility Workshop, Consumers for Affordable Health Care
Sanford, ME**

2007 Neuro-Linguistic Programming Training, Univ. of Maine, Biddeford, ME

2007 ACRE Certificate, ICI, UMASS/Boston

2004 Certificate Effective Job Development, Institute on Disability, UNH

2004 Certificate Assistive Technology in the Workplace, Institute on Disability UNH

2004 Management Training Work Opportunities, Saco, ME

Heidi Clough

[REDACTED]
[REDACTED]
[REDACTED]

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

November 2003 – Present 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

References: Available-Upon Request