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Jared S. Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



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

August 30, 2024

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

**REQUESTED ACTION**

Authorize the New Hampshire Department of Energy (Department) to enter into a **SOLE SOURCE** contract with Community Action Partnership of Strafford County, Dover, NH, Vendor #177200, in the amount of \$265,000 to supplement the Agency's Weatherization Assistance Program (WAP), with Low-Income Home Energy Assistance Program (LIHEAP) funds, from the U.S. Department of Health and Human Services, Administration for Children and Families, effective upon Governor and Executive Council approval through September 30, 2025. **100% Federal Funds**

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

<u>New Hampshire Department of Energy, Fuel Assistance</u>	<u>FY2025</u>
02-52-52-520510-33540000-074-500587	
Grants for Pub Assist & Relief	\$265,000

**EXPLANATION**

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

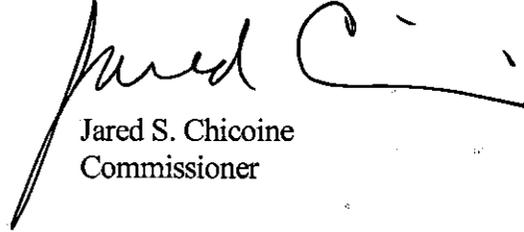
The Department is responsible for administering New Hampshire's statewide Weatherization Assistance Program (WAP). The objective of the program is to reduce energy consumption and the impact of energy costs in low-income households. Priority is given to the elderly, disabled, households with children,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

His Excellency, Governor Christopher T. Sununu  
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The Low Income Home Energy Assistance Program (LIHEAP-US DHHS) funding in this contract will allow the Community Action Agency (CAA) to effectively and efficiently increase the number of homes receiving heating system improvements and/or weatherization services in the program year which begins upon G&C approval. The Department estimates that approximately 35 additional homes will be assisted in the CAA's service area as a result of the additional funding.

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

Respectfully submitted,



Jared S. Chicoine  
Commissioner

**FORM NUMBER P-37 (version 2/23/2023)**

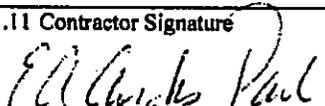
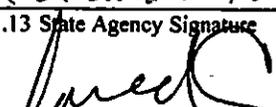
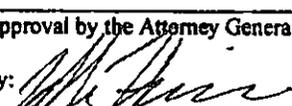
**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

<b>1.1 State Agency Name</b> Department of Energy		<b>1.2 State Agency Address</b> 21 S. Fruit St., Concord, NH 03301	
<b>1.3 Contractor Name</b> Community Action Partnership of Strafford County		<b>1.4 Contractor Address</b> 577 Central Avenue, Suite 10, Dover, NH 03820	
<b>1.5 Contractor Phone Number</b> (603) 435-2500	<b>1.6 Account Unit and Class</b> 02-52-52-520510- 33540000-074-500587	<b>1.7 Completion Date</b> 9/30/2025	<b>1.8 Price Limitation</b> \$265,000
<b>1.9 Contracting Officer for State Agency</b> Leah Richards, Fuel Assistance Program Administrator		<b>1.10 State Agency Telephone Number</b> 603-271-8317	
<b>1.11 Contractor Signature</b>  Date: 7/26/27		<b>1.12 Name and Title of Contractor Signatory</b> Betsey Andrews Parker, Chief Executive Officer	
<b>1.13 State Agency Signature</b>  Date: 7/29/24		<b>1.14 Name and Title of State Agency Signatory</b> Jared S. Chicoine, Commissioner	
<b>1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)</b> By: _____ Director, On: _____			
<b>1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable)</b> By:  On: 8/6/2024			
<b>1.17 Approval by the Governor and Executive Council (if applicable)</b> G&C Item number: _____ G&C Meeting Date: _____			

## 8. EVENT OF DEFAULT/REMEDIES.

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

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

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

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

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

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

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

## 9. TERMINATION.

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

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

## 10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

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

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

## 12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

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

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

**14. INSURANCE.**

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

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

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

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

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

**15. WORKERS' COMPENSATION.**

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

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

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

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

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

**19. CHOICE OF LAW AND FORUM.**

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

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

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

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

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

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

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

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

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

**EXHIBIT A**  
**SPECIAL PROVISIONS**

1. 2 CFR 200 as amended (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), 10 CFR 440 dated February 1, 2002 (Weatherization Assistance Program), the New Hampshire Weatherization Assistance Program State Plan, Weatherization Assistance Program Policies and Procedures Manual, and Field Guide are all considered part of this contract and are legally binding and enforceable documents under this contract. Subgrantee also agrees to abide by Weatherization Program Notices and Standard Work Specifications and any other such guidance or procedural document that US DOE or the Department may issue. The New Hampshire Department of Energy (Department) reserves the right to use any legal remedy at its disposal including, but not limited to, disallowance of costs, withholding of funds, suspension of agency personnel, disbarment of agency personnel, disbarment of agencies and/or subgrantees from present or future contracts, and such other legal remedies as determined to be appropriate by the New Hampshire Department of Justice in the enforcement of rules and regulations pertaining to the Weatherization Assistance Program and the documents referenced above.
  
2. An audit shall be made at the end of the Grantee's fiscal year in accordance with 2 CFR 200, Subpart F - Audit Requirements. This audit report shall include a schedule of revenues and expenditures by contract or grant number of all expenditures during the Grantee's fiscal year. The Grantee shall utilize a competitive bidding process to choose a qualified financial auditor at least every four years.  
  
The audit report shall include a schedule of prior year's questioned costs along with a response to the current status of the prior year's questioned costs. Copies of all management letters written as a result of the audit along with the audit report shall be forwarded to the Department within one month of the time of receipt by the Grantee accompanied by an action plan, if applicable, for each finding or questioned cost.
  
3. The following paragraph shall be added to paragraph 9 of the general provisions:  
  
"9.4 All negotiated contracts (except those of \$5,000 or less) awarded by the Subgrantee shall allow the NH Department of Energy, the US DOE, Health and Human Services, the Comptroller General of the United States, or any duly authorized representatives, access to any books, documents, papers, and records of the Subgrantee or their subcontractors, which are directly pertinent to this contract for the purpose of making audits, examinations, excerpts and transcription."
  
4. The costs charged under this contract shall be determined as allowable under the cost principles detailed in 2 CFR 200 Subpart E – Cost Principles.
  
5. Program and financial records pertaining to this contract shall be retained by the Grantee for three years from the date of submission of the final expenditure report or, for awards

that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as stated in 2 CFR 200.334– Retention Requirements for Records.

6. This is not a Research and Development (R&D) award. The Department's indirect cost rate is 25.14 percent.
7. Kirk Stone, Weatherization Program Manager at the Department, has been designated with the responsibility for overseeing this contract.
8. RESTRICTION ON ADDITIONAL FUNDING. It is understood and agreed between the parties that no portion of the "Grant" funds may be used for the purpose of obtaining additional Federal funds under any other law of the United States, except if authorized under that law.
9. ASSURANCES/CERTIFICATIONS. The following are attached and signed: Certification Regarding Drug-Free Workplace Requirements; Certification Regarding Lobbying; Certification Regarding Debarment, Suspension and Other Responsibility Matters; Certification Regarding the Americans With Disabilities Act Compliance; Certification Regarding Environmental Tobacco Smoke; Assurance of Compliance Nondiscrimination in Federally Assisted Programs; Certification Regarding the Federal Funding Accountability and Transparency Compliance; and Certification Regarding NHPA and NEPA Compliance.
10. COPELAND ANTI-KICKBACK ACT. All contracts and subgrants in excess of \$2,000.00 for construction or repair shall include a provision for compliance with Copeland "Anti-Kickback" Act (18 USC 874) as supplemented in Department of Labor Regulations (29 CFR, Part 3). This Act provides that each Grantee, subcontract or subgrantee shall be prohibited from inducing, by any means, any person employed in the construction, completion or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The subgrantee should report all suspected violations to the Department.
11. PROCUREMENT. Subgrantee shall comply with all provisions of 2 CFR 200 Subpart D – Post Federal Award Requirements – Procurement Standards, with special emphasis on financial procurement ( 2 CFR 200 Subpart F – Audit Requirements) and property management (2 CFR 200 Subpart D – Post Federal Award Requirements – Property Standards).
12. CLOSE OUT OF CONTRACT. All final required reports and reimbursement requests shall be submitted to the State within 45 days of the completion date (Agreement Block 1.7).
13. Monitoring of the Subgrantee will be conducted at least annually by the Department and will be focused on the programmatic, financial, and technical categories. Along with annual monitoring, the Department may issue risk assessments to Subgrantee for each of

the programmatic, financial, and technical categories. The monitoring process, risk assessment, post-monitoring corrective action, and the appeal processes are outlined in further detail in the most recent Weatherization Assistance Program Policies and Procedures Manual.

14. This agreement consists of the following documents: a completed P-37 form, and Exhibits A, B, C, D, E, F, G, H, I, J and K. All exhibits are incorporated herein by reference as if fully set forth herein.

## EXHIBIT B

### SCOPE OF SERVICES

1. Community Action Partnership of Strafford County, hereinafter "the Contractor," agrees to utilize the Building Weatherization Program (BWP) funds, which are the subject of this contract and which have their origin in the federal Low Income Home Energy Assistance Program (LIHEAP), to provide eligible clients with weatherization services, primarily heating system repair and replacement services, which meet the requirements and standards for LIHEAP weatherization work as modified and approved in the FY24 New Hampshire LIHEAP State Plan. In addition, all work completed using BWP funds will be in accordance with the fiscal requirements of regulations set forth in 2 CFR 200 as amended, and will be guided and implemented as directed by the Department in this contract and, from time to time, in BWP Subgrantee Notices or other communications. The Contractor agrees to revise BWP practices and procedures to incorporate instructions from the Department.

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

2. This BWP contract period, to be known as "BWP24," will commence upon approval of this contract by the Governor and Executive Council, and will have a completion date of September 30, 2025, also subject to the approval of the Governor and Executive Council.
3. BWP funds, which are the subject of this contract, shall not be expended for health and safety purposes. However, in projects where BWP money is used without any federal Weatherization Assistance Program (WAP) money involved – in other words, where there is no money for the installation of health and safety measures – then that BWP project may include the cost of incidental repair measures (see the NH Policies and Procedures Manual) if, by so doing, the cumulative SIR for the entire project is not brought down to below 1.
4. No portion of the BWP funding in this contract is set aside for training and technical assistance (T&TA). However, Contractor may choose to expend some or all of the designated administrative funds on T&TA activities. Appropriate back-up and justification for the use of those funds will be required by the Department prior to reimbursement.
5. During the contract period, the Contractor agrees to complete weatherization services on the number of units that is the result of dividing the Contractor's PY24 BWP allocation by \$7,000. The Department understands that the actual number of BWP completions will likely differ from that number due to the unpredictability of heating system costs, etc.,

10. The maximum amount of BWP money to be spent on any one dwelling project without an approved waiver is \$15,000. If the BWP budget for any one project must exceed that amount, a waiver must be received from the Department. The Department will review all waiver requests promptly and will provide approval when possible. However, applying the expenditure guidelines in the FY24 NH LIHEAP State Plan, the Department will not approve total BWP expenditures on any one dwelling weatherization project that exceed \$20,000. This total is cumulative, summing the BWP expenditures made during all visits to that dwelling (including amounts from program years in which the name of the LIHEAP-funded weatherization program may have been different).

11. BWP production includes:

- a. Weatherization upgrades which are commensurate with a work plan developed from a thorough dwelling energy audit and a TREAT model prepared by a qualified (BPI-certified) Building Analyst or Energy Auditor or Quality Control Inspector who has developed the work plan (the energy conservation measures – ECMs – to be installed) using either the "benefit/cost ratio" (B/C) methodology as defined by the utilities' Home Energy Assistance (HEA) program or the "savings to investment ratio" (SIR) methodology as defined by the US DOE for use in WAP. The SIR methodology must be used to justify the installation of any ECMs which are to be paid for with WAP funds.
- b. Final inspections which determine:
  - i. whether the project's work plan was appropriate and complete, taking into account the methodology – B/C or SIR – used by the energy auditor to select the ECMs to be installed, the pre-weatherization condition of the building, etc.
  - ii. whether that appropriate work plan was fully and effectively implemented in the dwelling, providing the client with a comprehensive energy-saving weatherization outcome, or, in the case of heating system only improvements, providing the client with a safe and efficient and fully operational home heating system.
- c. In projects where BWP money is used alongside WAP money in the same dwelling (and there may be other funding sources as well), that project's ECMs which are to be paid for using BWP and/or WAP funds must be completed using the WAP rules and standards, including the installation of only those measures which individually achieve an SIR equal to or greater than 1, the use of a certified Quality Control Inspector to perform the final inspection, etc.
- d. In projects where no WAP money is involved, the final BWP inspection may be performed by a person holding a current BPI certification in at least one of the following areas: Building Analyst, Energy Auditor, or Quality Control Inspector.

- e. Because BWP money is not WAP money, BWP money may be used in weatherization upgrades to dwellings which have received WAP-funded or BWP-funded upgrades more recently than the 15-year rolling time period which governs WAP re-weatherization by presenting a waiver request to the Department. However:
  - i. re-weatherization should be done sparingly, remembering that there are thousands of potential clients who have received no weatherization services at all;
  - ii. care should be taken, as always, to avoid even the appearance of favoritism;
  - iii. all BWP-funded second visits to previously weatherized dwellings, whether that weatherization work was done with WAP or BWP or HEA funds, must be preceded by receipt of an approved waiver from the Department.

12. The tracking of BWP jobs will include:

- a. Contractor preparation and maintenance of a client file on every BWP job. Contractor will utilize a filing protocol which allows recovery of the file when checking future jobs against previous weatherization work performed at that address, etc., even if no WAP money was used. Future CAP agency WAP Directors need to be able to check on weatherization work completed in dwellings, even when WAP money was not involved.
- b. The use of a separate BWP reimbursement request package/spreadsheet package supplied by the Department. All jobs with any BWP money invested must be submitted for reimbursement on the BWP set of forms. If a particular job also includes the use of any WAP money, then that job will have to be submitted for WAP reimbursement as well, using the WAP reimbursement request forms. Therefore, if a single weatherization job uses funds from two different weatherization funding sources managed by the Department, that job must be submitted to the Department twice in order for it to be reimbursed for the correct amount from each source.

### 13. EXHIBIT C

#### PAYMENT TERMS

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

\$265,000 (which hereinafter is referred to as the "Contracted Amount"), of which  
\$ 13,250 is the maximum to be spent on BWP related administrative costs,  
\$251,750 (the balance) to be spent on weatherization activities (Program Activity),

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

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

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

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

## NEW HAMPSHIRE DEPARTMENT OF ENERGY

### STANDARD EXHIBIT D

The Grantee 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 Grantee'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 GRANTEE OTHER THAN INDIVIDUALS

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - GRANTEEES  
US DEPARTMENT OF EDUCATION - GRANTEEES  
US DEPARTMENT OF AGRICULTURE - GRANTEEES  
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. Grantee s using this form should send it to:

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

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





## NEW HAMPSHIRE DEPARTMENT OF ENERGY

### STANDARD EXHIBIT F

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

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

##### *Instructions for Certification*

- (1) By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
- (2) The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Energy (Department) 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 the Department 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, the Department may terminate this transaction for cause or default.
- (4) The prospective primary participant shall provide immediate written notice to the Department to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- (5) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76.
- (6) The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the Department.
- (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 the Department, 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, the Department may terminate this transaction for cause or default.







# NEW HAMPSHIRE DEPARTMENT OF ENERGY

## STANDARD EXHIBIT I

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

#### OMB Burden Disclosure Statement

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

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

#### Applicability and Period of Obligation

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

#### Employment Practices

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

#### Subrecipient Assurance

The Grantee shall require any individual, organization, or other entity with whom it subcontracts, subgrants, or subleases for the purpose of providing any service, financial aid, equipment, property, or structure to comply with laws and regulations cited above. To this end, the subrecipient shall be required to sign a written assurance form; however, the obligation of both recipient and subrecipient to ensure compliance is not relieved by the collection

Award # 2401NHLIEA; Award Date: 10/27/23

ALN: 93.568

Community Action Partnership of Strafford County

Initial *cap* Exhibit I  
Date 7-26-24  
Page 1 of 2

or submission of written assurance forms.

**Data Collection and Access to Records**

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

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

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

**Grantee Certification**

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

Representative Name/Title: Elizabeth Andrews Parker, CEO  
Signature: [Handwritten Signature] Date 7/14/11

Community Action Partnership of Strafford County  
577 Central Avenue, Suite 10, Dover, NH 03820  
603-435-2500



**NEW HAMPSHIRE DEPARTMENT OF ENERGY  
EXHIBIT J  
FORM A**

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

1. The UEI number for your entity is: Z3KKLWNO4993

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

NO  YES

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

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

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

NO  YES

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

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

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

Name: \_\_\_\_\_ Amount: \_\_\_\_\_

## NEW HAMPSHIRE DEPARTMENT OF ENERGY

### EXHIBIT K

#### CERTIFICATION REGARDING NHPA and NEPA COMPLIANCE FOR WAP24

The Grantee identified in Section 1.3 of the General Provisions agrees to comply with the provisions of the National Environmental Policy Act (NEPA) 42 U.S.C. §4321 et seq., rules promulgated thereunder (40 CFR Parts 1500-1508), guidance documents issued by the Office of Management and Budget or the U.S. Department of Energy (U.S. DOE), New Hampshire Department of Energy (Department) executed Historic Preservation Programmatic Agreement, and U.S. DOE Office of Energy Efficiency and Renewable Energy (EERE) NEPA Determination GFO-WAP-ARLD2024A (NEPA Determination-WAP24).

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

The Grantee agrees that it will not fund activities that are not "Allowable Activities" pursuant to the National Environmental Policy Act (NEPA) Determination-WAP24.

Allowable activities for WAP annual formula funds and Community Scale Pilot Projects include:

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

- v. Repair/replace domestic water heaters, including switching fuel source for system;
- vi. Install domestic hot water heater tank insulation;
- c. Electric and Water Measures:
  - i. Install efficient light sources;
  - ii. Install low-flow showerheads;
  - iii. Replace inefficient refrigerators with energy-efficient models.

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

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

6. Incidental and necessary energy-related repairs and replacements provided that activities adhere to the requirements of the respective Recipients' DOE executed Historic Preservation Programmatic Agreement, occur in existing buildings, and are limited to:

- a. Repair/replace damaged windows and doors
- b. Minor electrical and plumbing repairs
- c. Minor roof repairs-limited to replacing and/or fixing decking material and roof material.

7. Installation of solar photovoltaic (PV) and solar hot water heating systems on buildings with 1 to 4 dwelling units, provided that activities adhere to the requirements of the respective Recipients' USDOE executed Historic Preservation Programmatic Agreement, occur in or on existing buildings, and are limited to:

- a. PV systems would be appropriately sized and would not exceed 60 kW and/or
- b. Solar hot water heating systems would be appropriately sized and would not exceed 200,000 BTU/HR
- c. Systems would be roof mounted or attached to structure

d. Battery storage, if applicable, would be attached to structure

8. Weatherization Readiness activities focused on structural, health, and safety issues required before weatherization measures can be completed to help reduce the frequency of deferred homes, provided that activities adhere to the requirements of the respective Recipients' DOE executed Historic Preservation Programmatic Agreement, are installed in or on existing buildings, and are limited to:

- a. Repair and/or replace damaged windows and doors
- b. Minor electrical and plumbing repairs
- c. Roof repairs or replacement including, replacing decking material and roof, and/or changing roof material (e.g., shingles to metal).
- d. Interior and exterior wall repairs
- e. Ceiling repairs
- f. Floor repairs
- g. Foundation or subspace (crawl space) repairs
- h. Exterior drainage repairs limited to gutter repair or replacement, trimming shrubs, and/or grading adjacent to the perimeter of the foundation
- i. Plumbing repairs
- j. Electrical repairs
- k. Clean-up or remediation beyond typical scope of WAP
  - i. Lead paint
  - ii. Asbestos (confirmed or suspected, including vermiculite)
  - iii. Mold and/or moisture

No ground disturbance (beyond grading adjacent to the perimeter of a foundation), including tree removal or tree trimming, would occur for implementation for the above activities.

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

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

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

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

The Grantee agrees to complete the online U.S. DOE training on NEPA and Historic Preservation at [www.energy.gov/node/4816816](http://www.energy.gov/node/4816816). Proof of complete training must be submitted to the Department WAP Administrator.

GAAP CEO  
Grantee Representative Signature Grantee's Representative Title

Community Action Partnership of Strafford 7/26/24  
Grantee Name County Date

# State of New Hampshire

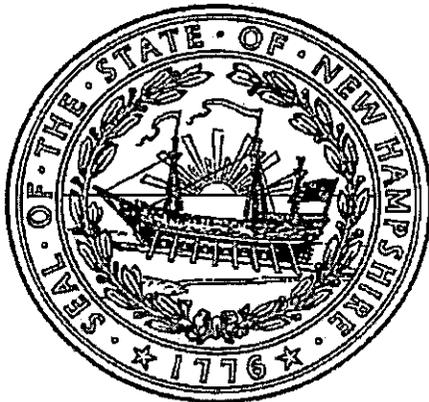
## Department of State

### CERTIFICATE

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

Business ID: 65583

Certificate Number: 0006664113



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 10th day of April A.D. 2024.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan  
Secretary of State

**CERTIFICATE OF AUTHORITY**

*Jean Miccolo* hereby certify that:

1. I am duly elected Treasurer of Community Action Partnership of Strafford County.
2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called, and held on November 15, 2023, at which a quorum of the Directors/shareholders were present and voting.

**VOTED:** That Betsey Andrews Parker, CEO and Leslie Craigen, CFO are duly authorized on behalf of Community Action Partnership of Strafford County to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to affect the purpose of this vote.

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

Dated: *July 26, 2024*

*Jean Miccolo*  
Signature of Elected Officer

Name: *Jean Miccolo*

Title: *Treasurer*

*Notary - Brandy Barshaw*

Date *7-26-24*

Expiration - *4-10-29*





# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
07/01/2024

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).

<b>PRODUCER</b> CGI Insurance, Inc. 5 Dartmouth Drive  Auburn NH 03032		<b>CONTACT NAME:</b> Teri Davis <b>PHONE (A/C, No, Ext):</b> (877) 562-8954 <b>FAX (A/C, No):</b> (866) 574-2443 <b>E-MAIL ADDRESS:</b> TDavis@CGIBusinessInsurance.com	
		<b>INSURER(S) AFFORDING COVERAGE</b>	
		<b>INSURER A:</b> Hanover Insurance Company	
		<b>INSURER B:</b> Eastern Alliance	
		<b>INSURER C:</b> Philadelphia Indemnity	
		<b>INSURER D:</b>	
		<b>INSURER E:</b>	
		<b>INSURER F:</b>	

**COVERAGES** CERTIFICATE NUMBER: 24-25 Master REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Abuse Liability: \$1M  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC OTHER:			ZHVA192135 11	07/01/2024	07/01/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ Included Professional Liability \$ 1,000,000 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	<b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO <input checked="" 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	07/01/2024	07/01/2025	EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ 4,000,000
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 0			UHVA192136	07/01/2024	07/01/2025	PER STATUTE <input checked="" type="checkbox"/> OTHER <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	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	01000011379-2024A	07/01/2024	07/01/2025	Aggregate \$8,000,000 Per Claim \$3,000,000 Crime Aggregate \$1,000,000
C	Directors & Officers EPLI with Crime			PHSD1807749-007	07/01/2024	07/01/2025	

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

Workers Compensation 3A State: NH

### CERTIFICATE HOLDER

### CANCELLATION

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

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

**CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED  
DECEMBER 31, 2023 AND 2022  
AND  
INDEPENDENT AUDITORS' REPORTS AND REPORTS ON  
COMPLIANCE AND INTERNAL CONTROL**

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

**CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

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**INDEPENDENT AUDITORS' REPORT**

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

**Report on the Audit of the Financial Statements**

***Opinion***

We have audited the accompanying consolidated financial statements of Community Action Partnership of Strafford County (a New Hampshire nonprofit organization) and Affiliate, which comprise the consolidated statements of financial position as of December 31, 2023 and 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, based on our audits and the report of the other auditors, the consolidated financial statements present fairly, in all material respects, the financial position of Community Action Partnership of Strafford County and Affiliate as of December 31, 2023 and 2022, 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.

We did not audit the financial statements of Academy Street Family Housing, LLC a wholly owned subsidiary, for the year ended December 31, 2023, which statements reflect total assets constituting 8.45 percent of consolidated total assets at December 31, 2023, and total revenues constituting 0.31 percent of consolidated total revenues for the year then ended. Those statements were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Academy Street Family Housing, LLC, is based solely on the report of the other auditors.

***Basis for Opinion***

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Action Partnership of Strafford County and Affiliate and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### **Supplementary Information**

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 5, 2024, on our consideration of Community Action Partnership of Strafford County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Action Partnership of Strafford County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Partnership of Strafford County's internal control over financial reporting and compliance.

*Leon, McDonnell & Roberts*  
*Professional Association*

Dover, New Hampshire  
June 5, 2024

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

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2023 AND 2022**

	<b><u>2023</u></b>	<b><u>2022</u></b>
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 1,806,373	\$ 1,355,108
Accounts receivable	1,875,336	2,556,852
Contributions receivable	20,000	30,000
Due from Gafney Home, L.P.	519,890	-
Inventory	413,604	501,752
Prepaid expenses	11,972	52,046
	<u>4,647,175</u>	<u>4,495,758</u>
<b>NONCURRENT ASSETS</b>		
Restricted cash	36,215	29,455
Contributions receivable	-	20,000
Security deposits	8,375	8,427
Property, net of accumulated depreciation	6,374,340	5,804,619
Other noncurrent assets	25,503	25,503
Right of use asset	81,312	146,825
	<u>6,525,745</u>	<u>6,034,829</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 11,172,920</u></b>	<b><u>\$ 10,530,587</u></b>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>CURRENT LIABILITIES</b>		
Current portion of long term debt	\$ 99,121	\$ 95,690
Accounts payable	1,295,505	445,958
Accrued payroll and related taxes	128,546	129,018
Accrued compensated absences	193,093	205,528
Refundable advances	849,145	1,581,774
Other current liabilities	36,309	73,462
Current portion of right of use liability	36,264	65,513
	<u>2,637,983</u>	<u>2,596,943</u>
<b>NONCURRENT LIABILITIES</b>		
Long term debt, less current portion shown above	3,057,976	2,908,484
Security deposits	2,853	3,201
Right of use liability, less current portion shown above	45,048	81,312
	<u>3,105,877</u>	<u>2,992,997</u>
<b>Total liabilities</b>	<b><u>5,743,860</u></b>	<b><u>5,589,940</u></b>
<b>NET ASSETS</b>		
Without donor restrictions	5,253,075	4,634,862
With donor restrictions	175,985	305,785
	<u>5,429,060</u>	<u>4,940,647</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 11,172,920</u></b>	<b><u>\$ 10,530,587</u></b>

See Notes to Financial Statements

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

**CONSOLIDATED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>CHANGE IN NET ASSETS</b>			
<b>REVENUES AND OTHER SUPPORT</b>			
Grant revenue	\$ 16,787,565	\$ -	\$ 16,787,565
Fees for service	3,030,181	-	3,030,181
Rent revenue	65,397	-	65,397
Public support	329,618	31,514	361,132
In-kind donations	767,224	-	767,224
Interest	1,089	-	1,089
Fundraising	227,539	-	227,539
Other revenue	31,951	-	31,951
Loss on disposal of property	<u>(79,338)</u>	<u>-</u>	<u>(79,338)</u>
Total revenues and other support	21,161,226	31,514	21,192,740
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<u>161,314</u>	<u>(161,314)</u>	<u>-</u>
Total revenues, other support, and net assets released from restrictions	<u>21,322,540</u>	<u>(129,800)</u>	<u>21,192,740</u>
<b>EXPENSES</b>			
<b>Program services</b>			
Child services	5,618,514	-	5,618,514
Community services	1,213,031	-	1,213,031
Energy assistance	4,088,771	-	4,088,771
Housing	5,475,141	-	5,475,141
Weatherization	<u>3,309,103</u>	<u>-</u>	<u>3,309,103</u>
Total program services	19,704,560	-	19,704,560
<b>Supporting activities</b>			
Management and general	1,522,812	-	1,522,812
Fundraising	<u>197,469</u>	<u>-</u>	<u>197,469</u>
Total expenses	<u>21,424,841</u>	<u>-</u>	<u>21,424,841</u>
<b>CHANGE IN NET ASSETS BEFORE ACQUISITION OF PROPERTY AND LAND</b>	(102,301)	(129,800)	(232,101)
<b>ACQUISITION OF PROPERTY AND LAND</b>	<u>720,514</u>	<u>-</u>	<u>720,514</u>
<b>CHANGE IN NET ASSETS</b>	618,213	(129,800)	488,413
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>4,634,862</u>	<u>305,785</u>	<u>4,940,647</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 5,253,075</u>	<u>\$ 175,985</u>	<u>\$ 5,429,060</u>

See Notes to Financial Statements

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

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

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

See Notes to Financial Statements

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

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Child Services</u>	<u>Community Services</u>	<u>Energy Assistance</u>	<u>Housing</u>	<u>Weatherization</u>	<u>Total Program Services</u>	<u>Intermediate (Allocation) Pools</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Payroll	\$ 3,562,846	\$ 276,618	\$ 503,425	\$ 628,100	\$ 220,327	\$ 5,191,316	\$ 24,927	\$ 854,406	\$ 79,711	\$ 6,150,360
Payroll taxes	293,123	23,014	41,585	51,302	17,595	426,619	2,305	40,988	6,452	476,364
Fringe benefits	233,618	18,544	42,466	49,182	23,018	366,828	-	63,255	5,369	435,452
Retirement	16,331	1,769	2,362	5,463	1,837	27,762	274	4,914	291	33,241
Weatherization material, fuel and client assistance	29,635	32,082	3,413,724	4,394,593	2,977,588	10,847,622	-	-	-	10,847,622
In-kind expenses	167,453	565,933	-	19,827	500	753,713	-	-	13,511	767,224
Consultants and contract labor	58,298	6,383	151	41,791	336	106,959	77,946	167,622	19,414	371,941
Consumable supplies	223,160	154,240	5,563	39,621	4,738	427,322	51,654	18,436	4,875	502,287
Occupancy	700,964	46,498	55,377	130,160	21,160	954,159	(621,635)	84,260	11,291	428,075
Repairs and maintenance	52,295	9,782	5,971	17,494	1,133	86,675	400,030	5,810	1,675	494,190
Insurance	33,359	3,256	1,325	8,559	955	47,454	15,170	56,416	185	119,225
Training and conferences	86,945	12,467	5,012	21,405	19,194	145,023	62	66,709	41,212	253,006
Depreciation	76,962	42,021	391	37,528	4,328	161,230	-	87,999	-	248,629
Travel and transportation	44,974	4,203	224	16,382	6,491	72,274	(12,307)	6,983	894	67,844
Printing and postage	1,074	3,098	2,051	60	19	6,302	-	6,091	10,295	22,688
Equipment and computer	6,952	728	-	2,525	6,628	16,833	16,357	3,458	60	36,708
Interest expense	17,629	6,819	9,144	11,149	3,256	47,997	2,834	42,163	1,280	94,274
Other program support	12,896	5,576	-	-	-	18,472	42,383	13,902	954	75,711
<b>Total expenses</b>	<b>\$ 5,618,514</b>	<b>\$ 1,213,031</b>	<b>\$ 4,088,771</b>	<b>\$ 5,475,141</b>	<b>\$ 3,309,103</b>	<b>\$ 19,704,560</b>	<b>\$ -</b>	<b>\$ 1,522,812</b>	<b>\$ 197,469</b>	<b>\$ 21,424,841</b>

See Notes to Financial Statements

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

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

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

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATED STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 488,413	\$ 48,081
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	248,629	239,035
Amortization of debt issuance costs	3,376	3,376
Acquisition of property and land	(945,514)	-
Acquisition of long term debt	225,000	-
Transfer of property to Gafney Home, L.P.	129,397	-
Loss (gain) on disposal of property	79,338	(27,491)
Decrease (increase) in assets:		
Accounts receivable	681,516	(426,641)
Contributions receivable	30,000	(37,400)
Due from Gafney Home, L.P.	(519,890)	-
Inventory	88,148	9,780
Prepaid expenses	40,074	(15,380)
Other noncurrent assets	-	1,334
Security deposits	52	42
Increase (decrease) in liabilities:		
Accounts payable	849,547	(475,081)
Accrued payroll and related taxes	(472)	(7,229)
Accrued compensated absences	(12,435)	60,294
Refundable advances	(732,629)	630,909
Other current liabilities	(37,153)	73,462
Security deposits	(348)	-
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>615,049</u>	<u>77,091</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property	(100,594)	(506,141)
Proceeds on sale of property	19,023	600,000
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<u>(81,571)</u>	<u>93,859</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payments made on long term debt	(75,453)	(355,915)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>(75,453)</u>	<u>(355,915)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	458,025	(184,965)
<b>CASH AND RESTRICTED CASH, BEGINNING OF YEAR</b>	<u>1,384,563</u>	<u>1,569,528</u>
<b>CASH AND RESTRICTED CASH, END OF YEAR</b>	<u>\$ 1,842,588</u>	<u>\$ 1,384,563</u>
<b>CASH AND RESTRICTED CASH</b>		
Cash	\$ 1,806,373	\$ 1,355,108
Restricted cash:		
Insurance escrow	13,477	9,193
Tax escrow	5,931	5,952
Replacement reserves	6,580	4,363
Operating reserve	10,227	9,947
Total cash and restricted cash	<u>\$ 1,842,588</u>	<u>\$ 1,384,563</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Cash paid during the year for interest	<u>\$ 90,898</u>	<u>\$ 121,765</u>
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES</b>		
Acquired property and land	<u>\$ 945,514</u>	<u>\$ -</u>
Acquired long term debt	<u>\$ 225,000</u>	<u>\$ -</u>

See Notes to Financial Statements

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Organization and Principles of Consolidation**

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

Academy Street Family Housing, LLC (Academy Street) is a limited liability company which is consolidated because the Agency is the sole member of Academy Street. All significant intercompany items and transactions have been eliminated from the consolidated financial statements.

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

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

**Basis of Accounting**

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

**Financial Statement Presentation**

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

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

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Agency or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

At December 31, 2023 and 2022, the Agency had net assets without donor and with donor restrictions.

**Refundable Advances**

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

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
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**Contributions**

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

**Contributed Services**

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

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

**Fair Value of Financial Instruments**

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

**Inventory**

Inventory materials are fixtures for installation and recorded at cost or net realizable value or if donated, at approximate fair value at date of donation, 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 \$248,629 and \$239,035 for the years ended December 31, 2023 and 2022, respectively.

**Accrued Earned Time**

The Agency has accrued a liability of \$193,093 and \$205,528 at December 31, 2023 and 2022, respectively, for future compensated leave time that its employees have earned and which is vested with the employee.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
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**Income Taxes**

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

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

**Cash and Cash Equivalents**

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

**Revenue Recognition Policy**

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

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

**Use of Estimates**

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

**Advertising Expenses**

The Agency expenses advertising costs as they are incurred. Total advertising costs for the years ended December 31, 2023 and 2022 amounted to \$10,426 and \$72,759, respectively.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
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**Debt Issuance Costs**

As required under FASB Accounting Standards Update No. 2015-03, amortization expense for the years ended December 31, 2023 and 2022 amounted to \$3,376 and has been included with interest expense in the consolidated statement of activities for each year. The unamortized deferred financing costs have been included as a reduction of the long term debt (see Note 10).

**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 consolidated financial statements. The estimated fair value of the donation was determined to be \$103,356 and \$14,772 for the years ended December 31, 2023 and 2022, 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 \$457,049 and \$116,368, respectively, for the year ended December 31, 2023. For the year ended December 31, 2022, the estimated fair value of these food commodities and goods was determined to be \$968,268 and \$5,040, respectively.

The Agency also receives contributed professional services and volunteer time that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these services was determined to be \$90,451 for the year ended December 31, 2023. There were no contributed professional services for the year ended December 31, 2022.

**Functional Allocation of Expenses**

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

The expenses that are allocated include the following:

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

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
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**New Accounting Pronouncement**

At the beginning of 2023, the Organization adopted FASB ASU 2016-13, *Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, as amended, which modifies the measurement of expected credit losses on certain financial instruments. The Agency adopted this new guidance utilizing the modified retrospective transition method. The adoption of this Standard did not have a material impact on the Agency's financial statements.

**NOTE 2. PROPERTY**

As of December 31, 2023 and 2022, property consisted of the following:

	<b><u>2023</u></b>	<b><u>2022</u></b>
Land, buildings and improvements	\$ 6,900,857	\$ 6,181,672
Furniture, equipment and machinery	418,949	398,645
Vehicles	<u>315,682</u>	<u>350,136</u>
Total	7,635,488	6,930,453
Less accumulated depreciation	<u>1,261,148</u>	<u>1,125,834</u>
Net property	<b><u>\$ 6,374,340</u></b>	<b><u>\$ 5,804,619</u></b>

**NOTE 3. RESTRICTED CASH BALANCES**

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

**Operating Reserve**

Under the regulatory agreement, Academy Street is required to establish an operating reserve. The operating reserve was funded properly during the years ended December 31, 2023 and 2022.

**Replacement Reserve**

Under the regulatory agreement, Academy Street is required to set aside amounts for the replacement of property and other expenditures approved by New Hampshire Housing. Additionally, Academy Street is required to make monthly payments to the reserve. The reserve was properly funded during 2023 and 2022.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
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**Insurance and Real Estate Tax Escrows**

Academy Street is required to establish a reserve to fund tax and insurance payments in the project. Amounts are to be deposited on a monthly basis to accrue a sufficient balance to pay future tax and insurance bills of the project. As of December 31, 2023 and 2022, the balance in the reserves for tax and insurance escrows was properly funded.

**NOTE 4. LIQUIDITY AND AVAILABILITY**

The following represents the Agency's financial assets as of December 31, 2023 and 2022:

	<b><u>2023</u></b>	<b><u>2022</u></b>
Financial assets at year end:		
Cash and cash equivalents	\$ 1,806,373	\$ 1,355,108
Accounts receivable	1,875,336	2,556,852
Contributions receivable	20,000	50,000
Due from Gafney Home, L.P.	519,890	-
Restricted cash	<u>36,215</u>	<u>29,455</u>
Total financial assets	4,254,814	3,991,415
Less amounts not available to be used within one year:		
Restricted cash	36,215	29,455
Board designated funds	<u>-</u>	<u>307,315</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 4,221,599</u>	<u>\$ 3,654,645</u>

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

**NOTE 5. ACCOUNTS RECEIVABLE**

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The Agency uses historical loss information based on the aging of receivables as the basis to determine expected credit losses for receivables and believes that the composition of receivables at year-end is consistent with historical conditions.

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The allowance for uncollectible accounts was estimated to be zero at December 31, 2023 and 2022. The Agency has no policy for charging interest on overdue accounts.

**NOTE 6. CONTRIBUTIONS RECEIVABLE**

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

Total unconditional promises to give were as follows at December 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Within one year	\$ 20,000	\$ 30,000
In two to five years	<u>-</u>	<u>20,000</u>
	<u>\$ 20,000</u>	<u>\$ 50,000</u>

**NOTE 7. DUE FROM GAFNEY HOME, L.P.**

Gafney Home, L.P. (Gafney) is a low-income housing tax credit property. The general partner (0.01%) of Gafney is 100% owned by the Agency. The \$519,890 included in due from Gafney Home, L.P. on the consolidated statement of financial position for the year ended December 31, 2023 represents amounts that the Agency has paid on behalf of Gafney for the construction that is underway.

**NOTE 8. PLEGGED ASSETS**

As described in **Note 9**, all assets of the Agency are pledged as collateral under the Agency's demand note payable agreement. As described in **Note 10**, the building of the Agency is pledged as collateral under the Agency's mortgage note payable agreement.

**NOTE 9. DEMAND NOTE PAYABLE**

The Agency has available a revolving line of credit with a bank in the amount of \$750,000. Prior to November 2023, \$250,000 was the amount available on the revolving line of credit. The note is payable upon demand. Interest is stated at the prime rate plus 1% which resulted in an interest rate of 9.50% at December 31, 2023 and 8.50% at December 31, 2022. The note is collateralized by all the assets of the Agency. There was no outstanding balance on the demand note payable as of December 31, 2023 and 2022.

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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

**NOTE 10. LONG TERM DEBT**

The long term debt at December 31, 2023 and 2022 consisted of the following:

	<u>2023</u>	<u>2022</u>
Mortgage payable to Kennebunk Savings Bank which had interest only payments for 36 months followed by principal and interest payments for 264 months. During the year ended December 31, 2022 the note was refinanced to a fixed interest rate of 4.25% for the first ten years resulting in monthly principal and interest payments of \$11,170. On April 26, 2032, and on that date every year thereafter, principal and interest payments will adjust to 1.50% above the highest U.S Prime Rate as published in the Wall Street Journal on the applicable change date, with a floor rate of 4%. The note matures in 2043. The mortgage payable is secured by real estate.	\$ 1,790,164	\$ 1,846,509
5.00% notes payable to the New Hampshire Community Loan Fund with monthly principal and interest payments of \$3,251, maturing October, 2037. The notes are secured by real estate.	387,745	406,854
Note payable to New Hampshire Housing Finance Authority. The note is not subject to interest or principal amortization and will be forgiven in 2028 provided that the property is used for transitional housing. The note is secured by real estate.	225,000	-
Non-interest bearing note payable to New Hampshire Housing deferred until April 21, 2060 or until the project is sold, refinanced or surplus cash is available. The note is secured by real estate.	785,889	785,889

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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
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	<u>2023</u>	<u>2022</u>
Non-interest bearing note payable to New Hampshire Housing deferred until July 1, 2051 or until the project is sold, refinanced or surplus cash is available. The note is secured by real estate.	<u>25,755</u>	<u>25,755</u>
Total long term debt before current portion of long term debt and unamortized debt issuance costs	3,214,553	3,065,007
Current portion of long term debt	(99,121)	(95,690)
Unamortized debt issuance costs	<u>(57,457)</u>	<u>(60,833)</u>
Total long term debt	<u>\$ 3,057,975</u>	<u>\$ 2,908,484</u>

The schedule of maturities of long term debt at December 31, 2023 is as follows:

<u>Year Ended December 31</u>	<u>Amount</u>
2024	\$ 99,121
2025	82,809
2026	86,562
2027	90,488
2028	319,591
Thereafter	<u>2,535,982</u>
Total	<u>\$ 3,214,553</u>

**NOTE 11. NET ASSETS**

At December 31, 2023 and 2022, net assets with donor restrictions consisted of the following:

	<u>2023</u>	<u>2022</u>
Whole family	\$ 39,286	\$ 42,755
COVID related	-	120,546
Fuel assistance	<u>136,699</u>	<u>142,484</u>
Total	<u>\$ 175,985</u>	<u>\$ 305,785</u>

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
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At December 31, 2023 and 2022, net assets without donor restrictions consisted of the following:

	<u>2023</u>	<u>2022</u>
Undesignated	\$ 5,253,075	\$ 4,327,547
Board designated	<u>-</u>	<u>307,315</u>
 Total net assets without donor restrictions	 <u>\$ 5,253,075</u>	 <u>\$ 4,634,862</u>

**NOTE 12. OPERATING LEASES**

Facilities occupied by the Agency for its community service programs are rented under the terms of various leases with expiration dates through 2032. For the years ended December 31, 2023 and 2022, the annual lease/rent expense for the leased facilities was \$69,901 and \$90,501, respectively.

The Agency accounts for its operating leases under ASU 2016-02, *Leases (Topic 842)*. As such, the right of use (ROU) assets represent the Agency's right to use underlying assets for the lease term, and the lease liabilities represent the Agency's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The discount rate related to the Agency's lease liability as of December 31, 2023 was 3.75%, which is based upon the risk-free borrowing rates commensurate with the lease terms. At December 31, 2023, the ROU asset and lease liability is \$81,312. At December 31, 2022, the ROU asset and lease liability is \$146,825.

The weighted average lease term at December 31, 2023 is 5.44 years. The weighted average discount rate at December 31, 2023 is 3.75%.

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

Academy Street leases property from the Agency under a lease agreement for an annual rent amount of \$1. The lease expires during April 2045. Unless either party serves the other with a 180 day written notice prior to the expiration of the initial term, at the end of the initial term, the lease shall be automatically extended for an additional 25 year term.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
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Lease liability maturities as of December 31, 2023 is as follows:

<b><u>Year Ending December 31</u></b>	<b><u>Amount</u></b>
2024	\$ 38,401
2025	6,901
2026	6,901
2027	6,901
2028	6,901
Thereafter	<u>24,144</u>
Total undiscounted lease liability	90,149
Less imputed interest	<u>(8,837)</u>
Total lease liability	<u>\$ 81,312</u>

**NOTE 13. 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, 2023 and 2022 totaled \$33,241 and \$32,526, respectively.

**NOTE 14. CONCENTRATION OF RISK**

The Agency receives a majority of its support from federal and state governments. For the years ended December 31, 2023 and 2022, approximately 89% and 96%, respectively, of the Agency's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have a significant effect on the Agency's programs and activities.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

**NOTE 15. 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 16. 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, 2023 and 2022.

**NOTE 17. RENTAL INCOME RECEIVABLE**

During the year ended December 31, 2023, and subsequent to year end, Academy Street entered into four separate rental agreements for use of their four apartments. The rental agreements have differing expirations ranging from April 2024 through April 2025. Monthly payments for the agreements ranged from \$1,168 to \$1,394 and are due the first day of each month. At December 31, 2023 and 2022, \$2,587 and \$1,412, respectively, is outstanding from tenants for rent and is included in accounts receivable in the accompanying consolidated statements of financial position.

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

<b><u>Year Ended December 31</u></b>	<b><u>Amount</u></b>
2024	\$ 51,598
2025	<u>15,824</u>
Total	<u>\$ 67,422</u>

**NOTE 18. ACQUISITION OF PROPERTY AND LAND**

During the year ended December 31, 2023, the Agency acquired property and land relating to a transitional housing program from another nonprofit organization. The value of the building and land received in the acquisition totaled \$675,570 and \$269,944, respectively.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
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As part of the acquisition of the property and land, the Agency also acquired the related note payable of \$225,000, payable to New Hampshire Housing Finance Authority (see **Note 10**). The Agency has been running the operations of the transitional housing program since the acquisition.

**NOTE 19. SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date but arose after that date. Management has evaluated subsequent events through June 5, 2024, the date the consolidated financial statements were available for issuance.

Subsequent to year end, on May 1, 2024, the Agency acquired the Home for Now Shelter, which is a homeless center in Strafford County, from another nonprofit organization. The value of the property acquired totaled \$1,502,600. The Agency will acquire all other remaining assets from the nonprofit organization once their dissolution is finalized.

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

**CONSOLIDATING STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2023**

	<b>Community Action Partnership of Strafford County</b>	<b>Academy Street Family Housing, LLC</b>	<b>Total</b>	<b>Consolidating Adjustments</b>	<b>Consolidated</b>
<b><u>ASSETS</u></b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	\$ 1,742,370	\$ 64,003	\$ 1,806,373	\$ -	\$ 1,806,373
Accounts receivable	1,872,749	2,587	1,875,336	-	1,875,336
Contributions receivable	20,000	-	20,000	-	20,000
Due from affiliate	5,065	-	5,065	(5,065)	-
Due from Gafney Home, L.P.	519,890	-	519,890	-	519,890
Inventory	413,604	-	413,604	-	413,604
Prepaid expenses	11,972	-	11,972	-	11,972
	<u>4,585,650</u>	<u>66,590</u>	<u>4,652,240</u>	<u>(5,065)</u>	<u>4,647,175</u>
<b>Total current assets</b>					
<b>NONCURRENT ASSETS</b>					
Restricted cash	-	36,215	36,215	-	36,215
Security deposits	5,172	3,203	8,375	-	8,375
Property, net of accumulated depreciation	5,536,103	838,237	6,374,340	-	6,374,340
Other noncurrent assets	25,503	-	25,503	-	25,503
Right of use asset	81,312	-	81,312	-	81,312
	<u>5,648,090</u>	<u>877,655</u>	<u>6,525,745</u>	<u>-</u>	<u>6,525,745</u>
<b>Total noncurrent assets</b>					
<b>TOTAL ASSETS</b>	<b><u>\$ 10,233,740</u></b>	<b><u>\$ 944,245</u></b>	<b><u>\$ 11,177,985</u></b>	<b><u>\$ (5,065)</u></b>	<b><u>\$ 11,172,920</u></b>
<b><u>LIABILITIES AND NET ASSETS</u></b>					
<b>CURRENT LIABILITIES</b>					
Current portion of long term debt	\$ 79,216	\$ 19,905	\$ 99,121	\$ -	\$ 99,121
Accounts payable	1,290,169	5,336	1,295,505	-	1,295,505
Accrued payroll and related taxes	128,546	-	128,546	-	128,546
Accrued compensated absences	193,093	-	193,093	-	193,093
Due to affiliate	-	5,065	5,065	(5,065)	-
Refundable advances	849,145	-	849,145	-	849,145
Other current liabilities	36,292	17	36,309	-	36,309
Current portion of right of use liability	36,264	-	36,264	-	36,264
	<u>2,612,725</u>	<u>30,323</u>	<u>2,643,048</u>	<u>(5,065)</u>	<u>2,637,983</u>
<b>Total current liabilities</b>					
<b>NONCURRENT LIABILITIES</b>					
Long term debt, less current portion shown above	2,281,290	776,686	3,057,976	-	3,057,976
Security deposits	-	2,853	2,853	-	2,853
Right of use liability, less current portion shown above	45,048	-	45,048	-	45,048
	<u>2,326,338</u>	<u>779,539</u>	<u>3,105,877</u>	<u>-</u>	<u>3,105,877</u>
<b>Total noncurrent liabilities</b>					
<b>Total liabilities</b>	<b><u>4,939,063</u></b>	<b><u>809,862</u></b>	<b><u>5,748,925</u></b>	<b><u>(5,065)</u></b>	<b><u>5,743,860</u></b>
<b>NET ASSETS</b>					
Without donor restrictions	5,118,692	134,383	5,253,075	-	5,253,075
With donor restrictions	175,985	-	175,985	-	175,985
	<u>5,294,677</u>	<u>134,383</u>	<u>5,429,060</u>	<u>-</u>	<u>5,429,060</u>
<b>Total net assets</b>					
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 10,233,740</u></b>	<b><u>\$ 944,245</u></b>	<b><u>\$ 11,177,985</u></b>	<b><u>\$ (5,065)</u></b>	<b><u>\$ 11,172,920</u></b>

See Notes to Financial Statements

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

**CONSOLIDATING STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<b>Community Action Partnership of Strafford County</b>	<b>Academy Street Family Housing, LLC</b>	<b><u>Consolidated</u></b>
<b>CHANGE IN NET ASSETS</b>			
<b>REVENUES AND OTHER SUPPORT</b>			
Grant revenue	\$ 16,787,565	\$ -	\$ 16,787,565
Fees for service	3,030,181	-	3,030,181
Rent revenue	-	65,397	65,397
Public support	361,132	-	361,132
In-kind donations	767,224	-	767,224
Interest	235	854	1,089
Fundraising	227,539	-	227,539
Other revenue	31,951	-	31,951
Loss on disposal of property	<u>(79,338)</u>	<u>-</u>	<u>(79,338)</u>
Total revenues and other support	<u>21,126,489</u>	<u>66,251</u>	<u>21,192,740</u>
<b>EXPENSES</b>			
<b>Program services</b>			
Child services	5,618,514	-	5,618,514
Community services	1,213,031	-	1,213,031
Energy assistance	4,088,771	-	4,088,771
Housing	5,392,053	83,088	5,475,141
Weatherization	<u>3,309,103</u>	<u>-</u>	<u>3,309,103</u>
Total program services	19,621,472	83,088	19,704,560
<b>Supporting activities</b>			
Management and general	1,522,812	-	1,522,812
Fundraising	<u>197,469</u>	<u>-</u>	<u>197,469</u>
Total expenses	<u>21,341,753</u>	<u>83,088</u>	<u>21,424,841</u>
<b>CHANGE IN NET ASSETS BEFORE ACQUISITION OF PROPERTY AND LAND</b>	(215,264)	(16,837)	(232,101)
<b>ACQUISITION OF PROPERTY AND LAND</b>	<u>720,514</u>	<u>-</u>	<u>720,514</u>
<b>CHANGE IN NET ASSETS</b>	505,250	(16,837)	488,413
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>4,789,427</u>	<u>151,220</u>	<u>4,940,647</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 5,294,677</u>	<u>\$ 134,383</u>	<u>\$ 5,429,060</u>

See Notes to Financial Statements

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<u>U.S. Department of Agriculture</u> Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education	4300-ZZZ	\$ 124,546
Child Nutrition Cluster				
Summer Food Service Program for Children	10.559	State of New Hampshire Department of Education	4300-ZZZ	\$ 96,893
National School Lunch Program	10.555	State of New Hampshire Department of Education	At-Risk After School Care Centers	<u>42,223</u>
Food Distribution Cluster				
Emergency Food Assistance Program	10.569	Belknap-Merrinack Community Action Partnership	None	1,000
Emergency Food Assistance Program (Food Commodities)	10.569	Belknap-Merrinack Community Action Partnership	None	<u>457,049</u>
Total U.S. Department of Agriculture				<u>\$ 721,711</u>
<u>U.S. Department of Housing and Urban Development</u> Supportive Housing for the Elderly	14.157	Dover Housing Authority	Dover Housing Authority	\$ 31,433
CDBG Entitlement Grants Cluster				
Community Development Block Grants / Entitlement Grants	14.218	City of Dover, New Hampshire	City of Dover	47,431
Community Development Block Grants / Entitlement Grants	14.218	City of Rochester, New Hampshire	City of Rochester	<u>97,897</u>
CV - Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	05-95-42-423010-7927	134,363
Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	05-95-42-423010-7927	<u>87,098</u>
Continuum of Care	14.267	State of New Hampshire Department of Health and Human Services	SS-2020-BHS-04PERNA-11	111,064
Continuum of Care	14.267	State of New Hampshire Department of Health and Human Services		230,377
Continuum of Care	14.267	State of New Hampshire Department of Health and Human Services		<u>232,573</u>
Supportive Housing Program	14.235	State of New Hampshire Department of Health and Human Services	010-092-7176-102-0415	<u>22,915</u>
Total U.S. Department of Housing and Urban Development				<u>\$ 995,151</u>
<u>U.S. Department of Homeland Security</u> Emergency Food and Shelter National Program	97.024	United Way	593800-035	\$ 4,600
Total U.S. Department of Homeland Security				<u>\$ 4,600</u>
<u>U.S. Department of Energy</u> BIL - Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Services	02-52-52-520010-XXXX0000-074-50	371,634
Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Services	01-02-02-024010-7706-074-500587	<u>177,515</u>
Total U.S. Department of Energy				<u>\$ 549,149</u>
<u>U.S. Department of the Treasury</u> Emergency Rental Assistance Program	21.023	State of New Hampshire, NHHFA		1,564,073
Emergency Rental Assistance Program	21.023	State of New Hampshire, NHHFA	HSS	<u>183,044</u>
Coronavirus State and Local Fiscal Recovery Funds	21.027	State of New Hampshire, NHHFA		<u>2,518,503</u>
Total U.S. Department of the Treasury				<u>\$ 4,265,620</u>

See Notes to Schedule of Expenditures of Federal Awards

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<b>U.S. Department of Health &amp; Human Services</b>				
Aging Cluster				
Special Programs for the Aging - Title III, Part B	93.044	State of New Hampshire Department of Health and Human Services, NTS	05-95-48-48010-78720000-512-500352	\$ 19,610
Maternal, Infant, Early Childhood Homevisiting Program	93.870	State of New Hampshire Department of Health and Human Services, DPH, BPHCS, Maternal & Health Section	05-95-90-902010-5896	267,195
Foster Care - Title IV - E	93.658	State of New Hampshire Department of Health and Human Services, DPH, BPHCS, Maternal & Health Section	05-95-90-902010-5897	205,598
Promoting Safe and Stable Families	93.556	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29730000-102-500734-42107306	34,503
Temporary Assistance for Needy Families	93.558	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-045-450010-61460000-502-500801-42106603	60,862
Low-Income Home Energy Assistance	93.568	State of New Hampshire Governor's Office of Energy & Planning	01-02-02-024010-77050000-074-500587	3,692,755
Low-Income Home Energy Assistance	93.568	State of New Hampshire Governor's Office of Energy & Planning	01-02-02-024010-77050000-074-500587	<u>301,306</u>
Low-Income Water Assistance Program	93.499	State of New Hampshire Governor's Office of Energy & Planning	02-52-52-52010-19880000-500587	66,413
Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA	010-045-7148-093-0415	234,452
Community Services Block Grant	93.569	Southern NH Services	RPIC	7,463
CV-Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA	G-19B1NH-COSR	<u>76,882</u>
CCDF Cluster				
ARPA - Child Care and Development Block Grant	93.575	State of New Hampshire, DHHS	177200	354,862
Head Start Cluster				
Head Start	93.600	Direct Funding	01CH01149602 & 603, 01HP00025002	3,911,764
CV - Head Start	93.600	Direct Funding	01CH01149601C3, 01HE00051501C6	<u>144,403</u>
Substance Abuse and Mental Health Services Administration	93.243	Hope on Haven Hill	H79T084759	40,138
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	National Council on Aging	90H-DRC008	3,774
Social Services Research and Demonstration	93.647	State of New Hampshire, DHHS, Division for Children, Youth and Families	9EDA0017	1,755
Maternal and Child Health Services Block Grant to States	93.994	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-090-51900000-102-500731-90004009	9,202
Stephanie Tubbs Jones Child Welfare Program	93.645	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29660000-102-500734-42106802	1,365
Social Services Block Grant	93.667	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29660000-102-500734-42106603	<u>129,421</u>
Total U.S. Department of Health & Human Services				\$ 9,563,701
<b>TOTAL</b>				<b>\$ 16,099,932</b>

See Notes to Schedule of Expenditures of Federal Awards

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**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, 2023. 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, 2023.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Community Action Partnership of Strafford County (a New Hampshire nonprofit organization) and Affiliate, which comprise the consolidated statements of financial position as of December 31, 2023 and 2022, and the related consolidated statements of activities, functional expenses, and cash flows, and the related notes to the consolidated financial statements, and have issued our report thereon dated June 5, 2024.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the consolidated 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 consolidated 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. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001, that we consider to be a significant deficiency.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Community Action Partnership of Strafford County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Leon, McDonnell & Roberts*  
*Professional Association*

Dover, New Hampshire  
June 5, 2024

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

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

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

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited Community Action Partnership of Strafford County's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Community Action Partnership of Strafford County's major federal programs for the year ended December 31, 2023. 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.

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, 2023.

**Basis for Opinion on Each Major Federal Program**

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

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

### **Responsibilities of Management for Compliance**

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

### **Auditors' Responsibilities for the Audit of Compliance**

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

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

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

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

**Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

*Leon, McDonnell & Roberts*  
*Professional Association*

Dover, New Hampshire  
June 5, 2024

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**A. SUMMARY OF AUDITORS' RESULTS**

1. The auditors' report expresses an unmodified opinion on whether the consolidated financial statements of Community Action Partnership of Strafford County and Affiliate were prepared in accordance with GAAP.
2. One significant deficiency relating to the audit of the consolidated financial statements is reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Community Action Partnership of Strafford County, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Community Action Partnership of Strafford County expresses an unmodified opinion on all major federal programs.
6. There were no audit findings that would be required to be reported in accordance with 2 CFR section 200.516(a).
7. The programs tested as major were: U.S. Department of Health and Human Services, Low Income Home Energy Assistance Program, ALN 93.568 and U.S. Department of the Treasury, Emergency Rental Assistance Program, ALN 21.023, Coronavirus State and Local Fiscal Recovery Funds, ALN 21.027, U.S Department of Energy, Weatherization Assistance for Low-Income Persons, ALN 81.042.
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Community Action Partnership of Strafford County was determined to not be a low-risk auditee.

**B. FINDINGS – FINANCIAL STATEMENTS AUDIT**

2023-001

*Condition:* Accounts receivable was not reconciled to the aging report and uncollectible amounts were not written off timely. Bad debt expense was recognized in the current year as a result.

*Criteria:* Internal controls should be in place to ensure that accounts receivable are reconciled frequently to the aging report and accounts receivable are reviewed for collectability regularly. This reconciliation should be reviewed and approved by the CFO.

*Cause:* There has been a great deal of staff turnover in the Agency and the difficulty in hiring qualified people into the fiscal department has made proper accounting controls hard to achieve.

*Effect:* An entry in the amount of \$97,154 was posted to the current year bad debt expense. As nearly all accounts receivable is driven by billing for expenses under grants, it is normally deemed 100% collectible. As such, revenue in a prior year was overstated by the \$97,154.

*Recommendation:* We recommend that accounts receivable be reviewed regularly and any amounts that are deemed uncollectible are written off timely and/or establish an allowance for doubtful accounts. We also recommend that procedures are implemented to ensure that monthly reconciliations for accounts receivable are being performed in a timely manner.

*Views of Responsible Officials and Planned Corrective Actions:* As previously discussed during the fieldwork and noted in the report, staff turnover at CAPSC caused delays in some reconciliations due to training and hiring processes. There were no incorrect actions or processes; the delay in writing off outstanding accounts receivable was primarily due to staff turnover. With our newly completed fiscal team, we are now positioned to thoroughly research and resolve all outstanding accounts receivable balances. We are confident that our established procedures for monthly reviews and follow-up activities will effectively address this issue.

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

None

## Community Action Program of Strafford County -Board of Directors 2024

Terry Jarvis ~ Chair

Jean Miccolo ~ Treasurer

Alan Brown ~ Secretary

### Board Members

Heather Blumenfeld

Anthony M. Carr

Leah Crouser

Nicki Gearwar

Robert Harrington

Katrin Kasper

Sarah Kuhl

Christine McCluskey

Brandi McKay-Berry

Ian Oneail

James Rathbun

Maureen Staples

Mark Toussaint

Steve Trozinski

Robert Warach

## KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.

Job descriptions not required for vacant positions.

**Contractor Name:** Community Action Partnership of Strafford County

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Robert Arnold	Housing Development and Revitalization Director	\$17,001.80	\$85,009.00
Vicki Pease	Energy Auditor	\$10,745.20	\$53,726.00
Zach Aham	Energy Auditor	\$10,483.20	\$52,416.00
Derek Bollotta	Energy Auditor	\$9,368.20	\$46,841.00
Julia Barrett	Administrative Support	\$6,255.60	\$31,278.00
		\$0.00	\$0.00

Robert J. Arnold, Housing Development and Revitalization Director & Weatherization Program Manager  
Community Action Partnership of Strafford County  
Email: barnold@straffordcap.org Phone: (603) 435-2500 x.8151

### **Work Experience**

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

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

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

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

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

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

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

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

### **Military Service/Military Awards**

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

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



Robert J. Arnold, Housing Development and Revitalization Director & Weatherization Program Manager  
Community Action Partnership of Strafford County  
Email: barnold@straffordcap.org Phone: (603) 435-2500 x.8151

**Education/Certifications**

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

**Organizations**

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



# Vicki Pease

## **Key Qualification**

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

## **Process Excellence**

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

## **Trades Skills**

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

## **Employment History**

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

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

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

2013–2015 Receiver Walmart, Raymond, NH

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

## **Education**

Marketing McIntosh College, Dover, NH

Word and data processing Notre Dame College, Manchester NH

[REDACTED]

**ZACHARY AHAM**

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

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**SKILLS**

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

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**WORK HISTORY**

***LANDSCAPING • ALL SEASON LANDSCAPING***

*May 2022 -Sep 2022*

- Lawn care
- Hardscapes
- Wall construction
- Gardening

***Large machine operation***

***MAINTAINCE • COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY***

*Dec 2021 -Feb 2022*

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

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**LANDSCAPING • SELF EMPLOYED**

*May 2018 -Sep 2021*

Worked for individual in need of yard care

Kept individual schedules and appointments

Small construction projects

Lawn care

Spring and fall clean up

Gardening

**CAMP COUNCILOR • NOTTINGHAM PARKS AND RECREATION**

*June 2019 – Aug 2021*

Nature councilor and sports councilor for 3 years

Responsible for children in outdoor classroom including:

Nature walks, identification lessons and physical fitness

Enforcement of Covid protocols and children safety

CPR certified

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**EDUCATION**

**GREAT BAY COMMUNITY COLLEGE**

**FRANKLIN PIERCE UNIVERSITY**

Environmental Science

Including classes in:

Biology

Biological Ethics

Anatomy & Physically

Ecology

Anatomy & Physiology

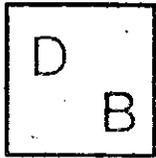
**PINKERTON HIGH SCHOOL**

Athletic Scholar

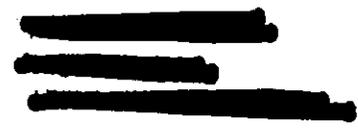
Track scholarship recipient

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**REFERENCES AVAILABLE UPON REQUEST**



DEREK BOLLOTTA



PROFESSIONAL SUMMARY

Dependable employee seeking opportunity to expand skills and contribute to company success. Considered hardworking, ethical and detail-oriented. Good at troubleshooting problems and building successful solutions. Excellent verbal and written communicator with strong background cultivating positive relationships and exceeding goals. Ready to take on challenges using problem-solving and task prioritization skills to help team succeed.

SKILLS

- Inventory Sorting/Management
Heavy Lifting Proficiency
Workplace Safety Protocols
Adaptability and Flexibility
Organizational Abilities
Maintaining Records
Intermediate computer skills
Attention to Detail
Teamwork and Collaboration
Analytical Thinking
Hand and Power Tool Operation
Efficient Work Pace
Customer Service
Workplace Cleanliness

EXPERIENCE

- Commercial Cleaner January 2024 - Current
Garrison Hill Commercial Cleaners | Rochester, NH
Vacuumed carpets and upholstery to remove dirt and debris.
Polished windows, glass partitions, and mirrors using appropriate products.
Swept and mopped floors in commercial buildings.
Dusted furniture, shelves, and other surfaces to maintain clean environment.
Scrubbed and sanitized restrooms to kill germs.
Restocked supply closets with necessary equipment and cleaning solutions.
Construction Laborer October 2023 - February 2024
Site Structure | Eliot, ME
Shoveled materials into portable cement mixers to mix, pour and spread concrete.
Cleared sites of rubble, debris and waste materials.
Kept tools, equipment and vehicles ready for projects to avoid unnecessary delays.
Assisted with organizing supplies and setting up equipment.
Well-versed in operating various power tools and heavy machinery safely.
Followed safety guidelines at all times to prevent accidents and injuries.
Overnight Manager January 2023 - October 2023
Planet Fitness | Somersworth, NH
Structured and executed strategies to increase business and drive profit growth.
Supervised and guided employees to reach company objectives.
Sanitized high-touch surfaces and advised gym visitors of current safety protocols.
Restocked supplies and replenished linens to maintain gym standards.
Trained new employees on gym policies, procedures, software systems, and safety protocols.

Press Operator & Kitting Department  
Promocentric | Newmarket, NH

November 2021 - April 2022

- Prepared machine for operation by selecting, positioning and aligning dies in machine ram and bed.
- Communicated effectively with management to address issues related to scheduling, workload distribution, or equipment malfunctions.
- Utilized water-based ink, solvents and chemicals to complete tasks.
- Examined standards of raw materials to create pieces following specifications.

Paint Department Associate  
Home Depot | Somersworth, NH

March 2021 - November 2021

- Demonstrated knowledge of various paint types, applications, and techniques to customers.
- Operated paint mixing machines to prepare custom colors according to customer specifications.
- Communicated with suppliers regarding product availability or shipment delays.
- Conducted inventory checks and maintained accurate records of available products.

Electronics Sales Associate  
Target | Somersworth, NH

October 2020 - January 2021

- Utilized company resources to stay informed about upcoming promotions, sales events, and new product releases.
- Collaborated with team members to achieve sales goals and provide exceptional customer service.
- Hauled new stock from storeroom to sales floor to replenish display items.
- Organized store displays to promote sales and attract customer interest.

Bagger & Grocery Stocking  
Market Basket | Seabrook, NH

April 2017 - October 2017

- Responded to product inquiries and escorted clients to specific locations to deliver superior customer service.
- Followed proper safety protocols while performing tasks in workplace.
- Assisted cashiers and staff during heavy flow of customers to promote teamwork.

## EDUCATION

Diploma - High School  
Spaulding High School, Rochester, NH

June 2020

# Julia Barrette

[REDACTED]  
[REDACTED]  
[REDACTED]

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

Authorized to work in the US for any employer

## Work Experience

### **Housing Lead Recertifier (NHERAP)**

Community Action Partnership of Strafford County - Rochester, NH  
Present

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

### **General Case Manager**

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

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

### **Home TA**

Walmart - Rochester, NH  
May 2021 to September 2021

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

### **Independent Contractor**

Appen, Inc - Remote  
August 2018 to August 2021

- Data Entry
- Machine Learning

### **Personal Shopper**

Walmart - Rochester, NH  
January 2020 to May 2021

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

### **Team Manager**

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

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

### **Team Coach**

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

- Training new team members
- Writing training programs

### **Customer Support Representative**

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

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

## Education

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

Bellevue University - Bellevue, NE  
June 2021 to August 2021

### **High School Diploma and State Certified Assistant in Screen Design**

Steinhauerdamm Vocational College - Hamburg, Germany

June 2005 to June 2007

## Skills

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

## Languages

- German - Expert
- English - Fluent

## Certifications and Licenses

### **Driver's License**

February 2021 to November 2025

New Hampshire Driver's License