

COMMISSIONER  
Jared S. Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY  
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September 25, 2024

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

### REQUESTED ACTION

1) Authorize the New Hampshire Department of Energy (Department) to enter into a **SOLE SOURCE** contract with Community Action Partnership of Strafford County, Dover, NH, Vendor #177200, in the amount of \$2,413,278 for the New Hampshire Fuel Assistance Program (FAP) effective upon Governor and Executive Council approval through September 30, 2026. **100% Federal Funds.**

Funds to support this request are available in the following account in FY 2025 upon the availability and continued appropriation of funds in the future operating budget:

<u>New Hampshire Department of Energy, Fuel Assistance</u>	<u>FY 2025</u>
02-52-52-520510-33540000-074-500587	
Grants for Pub Assist & Relief	\$2,413,278

2) Further request authorization to advance Community Action Partnership of Strafford County \$21,850 from the above-referenced contract amount.

### EXPLANATION

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

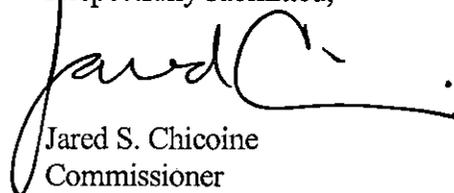
FAP is a statewide program, funded by a Federal Low Income Home Energy Assistance Program (LIHEAP) Block Grant, and works to make home energy more affordable for income-qualified New Hampshire families, including those who are elderly or disabled. Program funds are targeted to low-

income households with high energy burdens. The current maximum income level is 60% of the State Median Income (SMI), which is \$87,949 per year for a family of four. The average FAP benefit during the last program year was \$1,284. The program operates on an October 1<sup>st</sup> through September 30<sup>th</sup> program year.

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

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jared C.", with a long horizontal flourish extending to the right.

Jared S. Chicoine  
Commissioner

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

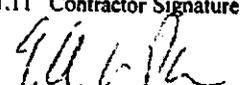
**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**I. IDENTIFICATION.**

1.1 State Agency Name Department of Energy		1.2 State Agency Address 21 S. Fruit St., Ste. 10, Concord, NH 03301	
1.3 Contractor Name Community Action Partnership of Strafford County		1.4 Contractor Address 577 Central Avenue, Suite 10, PO Box 160, Dover, NH 03820	
1.5 Contractor Phone Number (603) 435-2500	1.6 Account Unit and Class 33540000-074	1.7 Completion Date 9/30/2026	1.8 Price Limitation \$2,413,278
1.9 Contracting Officer for State Agency Leah Richards, Fuel Assistance Program Administrator		1.10 State Agency Telephone Number (603) 271-3670	
1.11 Contractor Signature  Date: 5/11/24		1.12 Name and Title of Contractor Signatory Betsy Andrews Parker, Chief Executive Officer	
1.13 State Agency Signature  Date: 8/26/24		1.14 Name and Title of State Agency Signatory Jared S. Chicoine, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 9/5/2024			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

**3. EFFECTIVE DATE/COMPLETION OF SERVICES.**

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

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

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

**4. CONDITIONAL NATURE OF AGREEMENT.**

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

**5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.**

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

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

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

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

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

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

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

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

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

**7. PERSONNEL.**

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

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

**8. EVENT OF DEFAULT/REMEDIES.**

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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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'

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

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

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

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

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

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

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration,

but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

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

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

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

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

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

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

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

## EXHIBIT A

### SPECIAL PROVISIONS

1. On or before the date set forth in Block 1.7 of the General Provisions, the Grantee shall deliver to the State an independent audit of the Grantee's entire agency by a qualified independent auditor in good standing with the state and federal government.
2. This audit shall be conducted in accordance with the audit requirements of Office of Management and Budget (OMB) Circular 2 CFR200, Subpart F- Audit Requirements. The Fuel Assistance Program (FAP) shall be considered a "major program" for purposes of this audit.
3. 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.
4. The audit report shall include a schedule of prior years' questioned costs along with the Grantee's response to the current status of the prior years' questioned costs. Copies of all OMB letters written as a result of audits shall be forwarded to New Hampshire Department of Energy (Department). The audit shall be forwarded to the Department within one month of the time of receipt by the Grantee, accompanied by an action plan for each finding or questioned cost.
5. Delete the following from paragraph 10 of the General Provisions: "The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in Exhibit A."
6. The costs charged under this contract shall be determined as allowable under the cost principles detailed in 2 CFR 200 Subpart E – Cost Principles.
7. 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 per 2 CFR 200.334 – Retention Requirements for Records and until all audit findings have been resolved.
8. In accordance with Public Law 103-333, the "Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act of 1995," the following provisions are applicable to this grant award:
  - a. Section 507: "Purchase of American-Made Equipment and Products – It is the sense of the Congress that, to the greatest extent practicable, all equipment and products purchased with funds made available in this Act should be American-made."

- b. Section 508: "When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with federal money, all states receiving federal funds, including but not limited to state and local governments and recipients of federal research grants, shall clearly state (1) the percentage of the total costs of the program or project which will be financed with federal money, (2) the dollar amount of federal funds for the project or program, and (3) the percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources."
9. CLOSE OUT OF CONTRACT. All final required reports and reimbursement requests shall be submitted to the State within 30 days of the completion date (Agreement Block 1.7).
10. ADVANCES. Advance funds must be used solely for appropriate Fuel Assistance Program expenditures. Advance program funds are to be used only for Fuel Assistance Program vendor payments. All Fuel Assistance Program payments, including Advance program payments, must be transferred from the Community Action Agency's (CAA's) general operating account into a specific Fuel Assistance Program account within 48 hours after being received electronically from the State. CAAs must submit the bank account number of the designated bank account for the advance funds to the Department prior to the electronic submission of the funds to the CAA. Unspent Advance program funds must remain in the FAP dedicated account at all times and cannot be comingled with any other CAA funds. CAAs are required to submit a complete electronic copy of the FAP-dedicated bank account statement to the Department on a monthly basis.
11. This is not a Research and Development (R&D) award. The Department indirect cost rate is 25.14 percent.

## EXHIBIT B

### SCOPE OF SERVICES

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

FAP services will be defined to include the following categories:

1. Outreach, eligibility, determination, and certification of FAP applicants;
2. Benefit payments directly to energy vendors;
3. Payments directly to landlords for renters who pay their energy costs as undefined portions of their rent;
4. Payments directly to clients only when deemed appropriate and necessary as defined in the Fuel Assistance Program Policy and Procedures Manual;
5. Emergency Assistance through expedited application and payment processing as outlined in the Fuel Assistance Program Policy and Procedures Manual.

**EXHIBIT C**

**PAYMENT TERMS**

In consideration of the satisfactory performance of the services as determined by the State, the State agrees to pay over to the Grantee the sum of \$2,413,278 (hereinafter is referred to as the "Grant").

Upon the State's receipt of the 2025 Low Income Home Energy Assistance Program grant from the US Department of Health and Human Services, and New Hampshire Governor and Executive Council (Governor and Executive Council) approval, the following funds will be authorized:

**LIHEAP PY2025 Funds:**

- \$218,498 for administration costs, of which \$21,850 will be issued as a cash advance;
- \$2,025,197 for program costs;
- \$84,383 for program support;
- \$85,200 for Assurance 16.

The dates for this contract are upon Governor and Council approval through September 30, 2026.

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

ALN Title: Low Income Home Energy Assistance Program

ALN No: 93.568

Award Name: Low Income Home Energy Assistance Program

Federal Agency: Health & Human Services  
Administration for Children and Families  
Office of Community Services

**NEW HAMPSHIRE DEPARTMENT OF ENERGY**

**STANDARD EXHIBIT D**

The 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 GRANTEES OTHER THAN INDIVIDUALS**

**US DEPARTMENT OF HEALTH AND HUMAN SERVICES - GRANTEES  
US DEPARTMENT OF EDUCATION - GRANTEES  
US DEPARTMENT OF AGRICULTURE - GRANTEES  
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 the Grantee (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. Grantees using this form should send it to:

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

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

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

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

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

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

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

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

Community Action Partnership of Strafford County Upon G&C Approval through September 30, 2026  
Grantee Name Period covered by this Certification

Betsy Andrew Parker  
Name and Title of Authorized Grantee Representative

[Signature] Date 8/22/24  
Grantee Representative Signature Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT E

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

CERTIFICATION REGARDING LOBBYING

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

Programs (indicate applicable program covered):
LIHEAP

Contract Period: Upon G&C approval to September 30, 2026

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

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

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

Handwritten signatures and titles for Grantee Representative Signature and Grantee's Representative Title.
Handwritten name and date for Grantee Name and Date.

## 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 12549 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 agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- (5) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
- (6) The prospective primary participant agrees by submitting this proposal (contract) that should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by 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.

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

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

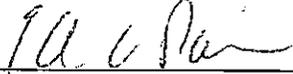
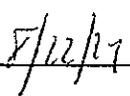
- (1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
  - (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;
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

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

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

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

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

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

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT G

CERTIFICATION REGARDING THE  
AMERICANS WITH DISABILITIES ACT COMPLIANCE

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

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

Ellen Paul CFO  
Grantee Representative Signature Grantee's Representative Title  
Community Action Partnership of Strafford County  
Grantee Name Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT H

CERTIFICATION

Public Law 103-227, Part C

ENVIRONMENTAL TOBACCO SMOKE

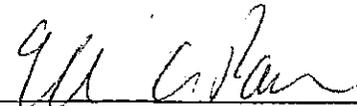
Public Law 103227, Part C Environmental Tobacco Smoke, also known as the Pro Children Act of 1994, requires that smoking not be permitted in any portion of any indoor facility routinely owned or leased or contracted for by an entity and used routinely or regularly for provision of health, day care, education,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

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

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

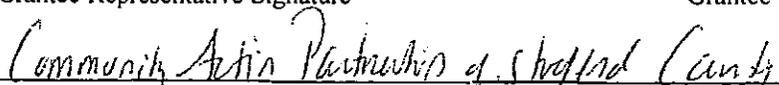
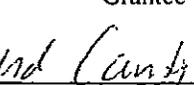
By signing and submitting this application the applicant/Grantee certifies that it will comply with the requirements of the Act.

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




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Grantee Representative Signature Grantee's Representative Title

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Grantee Name Date

Exhibit I

**PY24 Fuel Assistance Program Authorization to Spend (aka Approval to Obligate)**

SAMPLE ONLY	CAPBM	CAPSC	SCS	SNHS	TCCAP	STATEWIDE
<b>Program Funds</b>						
PY 23 Funds Remaining	\$ 66,643	\$ 772,405	\$ -	\$ 4,295,035	\$ -	\$ 5,134,083
PY 24 Funds Remaining	\$ 3,157,257	\$ 1,955,953	2,457,048	\$ 7,013,005	\$ 2,498,808	\$ 17,082,071
Additional PY 24 Funds Added on 8/7/24	\$ 241,725	\$ 157,358	\$ 209,962	\$ -	\$ 271,582	\$ 880,627
<b>TOTAL Amount Authorized to Spend</b>	<b>\$ 3,465,625</b>	<b>\$ 2,885,716</b>	<b>\$ 2,667,010</b>	<b>\$ 11,308,040</b>	<b>\$ 2,770,390</b>	<b>\$ 23,096,781</b>
Below - only Additional funds updated						
<b>Program Support (2%) Funds</b>						
PY 24 Funds Authorized	\$ 65,426	\$ 30,524	\$ 31,706	\$ 77,365	\$ -	\$ 205,021
Additional PY 24 Funds Added 8/7/24	\$ 4,933	\$ 3,211	\$ 4,285	\$ -	\$ -	\$ 12,429
<b>TOTAL Amount Authorized to Spend</b>	<b>\$ 70,359</b>	<b>\$ 33,735</b>	<b>\$ 35,991</b>	<b>\$ 77,365</b>	<b>\$ -</b>	<b>\$ 217,450</b>
<b>Administrative Funds</b>						
PY 23 Funds Remaining	\$ 82,965	\$ -	\$ 192,295	27,399	\$ 313,443	\$ 616,102
PY 24 Funds Remaining	\$ 197,117	\$ 11,407	\$ 176,023	\$ 638,847	\$ 315,581	\$ 1,338,975
Additional PY24 Funds Added 8/7/24	\$ 24,670	\$ 16,060	\$ 21,422	\$ -	\$ 27,155	\$ 89,307
<b>TOTAL Amount Authorized to Spend</b>	<b>\$ 304,752</b>	<b>\$ 27,467</b>	<b>\$ 389,741</b>	<b>\$ 666,246</b>	<b>\$ 656,179</b>	<b>\$ 2,044,384</b>
<b>Assistance 1.6 Funds</b>						
PY 23 Funds Remaining	\$ -	\$ -	\$ -	\$ 117,018	\$ -	\$ 117,018
PY 24 Funds Remaining	\$ 67,421	\$ 54,804	\$ 57,387	\$ 425,400	\$ 78,487	\$ 683,499
<b>TOTAL Amount Authorized to Spend</b>	<b>\$ 67,421</b>	<b>\$ 54,804</b>	<b>\$ 57,387</b>	<b>\$ 542,418</b>	<b>\$ 78,487</b>	<b>\$ 800,517</b>

Award No. 2501NHLIEA; Award Date: 10/1/2024  
 ALN No. 93.568  
 Community Action Partnership of Strafford County

Exhibit I  
 Initials *ALN* Date *10/1/24*  
 Page 1 of 1

**NEW HAMPSHIRE DEPARTMENT OF ENERGY  
STANDARD EXHIBIT J  
CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND  
TRANSPARENCY ACT (FFATA) COMPLIANCE**

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

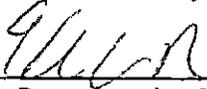
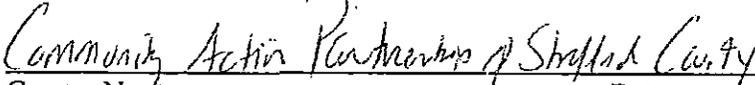
In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), the New Hampshire Department of Energy must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

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

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

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

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

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

**NEW HAMPSHIRE DEPARTMENT OF ENERGY  
STANDARD 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: 23KKLWNO4993

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

NO  YES

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

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

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

NO  YES

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

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

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

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

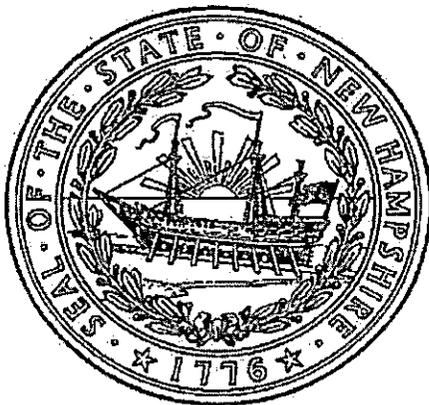
**State of New Hampshire**  
**Department of State**

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 "D. Scanlan", written over a horizontal line.

David M. Scanlan  
Secretary of State

**CERTIFICATE OF VOTES**

(Corporate Authority)

I, Alan Brown, Clerk/Secretary of Community Action Partnership of Strafford County \_\_\_\_\_ (Name) \_\_\_\_\_ (Corporation name) (Hereinafter the "Corporation"), a NH \_\_\_\_\_ (State) corporation, hereby certify that: (1) I am the duly

elected and acting Clerk/Secretary of the Corporation; (2) I maintain and have custody and am familiar with the minute books of the Corporation; (3) I am duly authorized to issue certificates with respect to the contents of such books; (4) that the Board of Directors of the Corporation have authorized, on November 15, 2023 \_\_\_\_\_, such authority

(Date)

to be in force and effect until September 30, 2026.  
(Contract termination date)

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

Betsey Andrews Parker, \_\_\_\_\_ CEO \_\_\_\_\_  
(Name) (Position)

Leslie Craigen, \_\_\_\_\_ CFO \_\_\_\_\_  
(Name) (Position)

(5) The meeting of the Board of Directors was held in accordance with NH \_\_\_\_\_  
(State of incorporation)

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

IN WITNESS WHEREOF, I have hereunto set my hand as the Clerk/Secretary of the corporation this

22 day of August, 2024.

Alan Brown  
Clerk/Secretary

STATE OF New Hampshire  
COUNTY OF Strafford

On this 22<sup>nd</sup> day of August, 2024, before me, Alan Brown the undersigned Officer, personally appeared \_\_\_\_\_ who acknowledged her/himself to be the Secretary of Community Action Partnership of Strafford (cont) a corporation and that she/he as such \_\_\_\_\_ being authorized to do so, executed the foregoing instrument for the purposes therein contained.

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



Melissa K. Whiteman  
Notary Public/Justice of the Peace  
Commission Expiration Date: 6/12/29



# 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>NAIC #</b> 22292
		<b>INSURER B:</b> Eastern Alliance	<b>NAIC #</b> 10724
		<b>INSURER C:</b> Philadelphia Indemnity	<b>NAIC #</b> 23850
		<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	ADDITIONAL INSURED	SUBROGATION	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
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			AWVA156930	07/01/2024	07/01/2025	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
							Uninsured motorist	\$ 1,000,000
A	<input checked="" type="checkbox"/> 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	COMBINED SINGLE LIMIT (Ea accident)	\$ 4,000,000
							EACH OCCURRENCE	\$ 4,000,000
							AGGREGATE	\$ 4,000,000
								\$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	01000011379-2024A	07/01/2024	07/01/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER	
							E.L. EACH ACCIDENT	\$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	\$ 1,000,000
C	Directors & Officers EPLI with Crime			PHSD1807749-007	07/01/2024	07/01/2025	Aggregate	\$8,000,000
							Per Claim	\$3,000,000
							Crime Aggregate	\$1,000,000

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, McDennell & 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**

	<u>2023</u>	<u>2022</u>
<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>
Total current assets		
<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>
Total noncurrent assets		
<b>TOTAL ASSETS</b>	<b>\$ 11,172,920</b>	<b>\$ 10,530,587</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>
Total current liabilities		
<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>
Total noncurrent liabilities		
Total liabilities	<u>5,743,860</u>	<u>5,589,940</u>
<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>
Total net assets		
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 11,172,920</b>	<b>\$ 10,530,587</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	27,491	-	27,491
	<u>46,064,035</u>	<u>113,717</u>	<u>46,177,752</u>
Total revenues and other support			
	46,064,035	113,717	46,177,752
<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	1,791,979	-	1,791,979
	<u>44,730,776</u>	<u>-</u>	<u>44,730,776</u>
Total program services			
	44,730,776	-	44,730,776
<b>Supporting activities</b>			
Management and general	1,179,649	-	1,179,649
Fundraising	219,246	-	219,246
	<u>46,129,671</u>	<u>-</u>	<u>46,129,671</u>
Total expenses			
	46,129,671	-	46,129,671
<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	-	87,399	-	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	<u>12,896</u>	<u>5,576</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,472</u>	<u>42,383</u>	<u>13,902</u>	<u>954</u>	<u>75,711</u>
<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
<b>Total cash and restricted cash</b>	<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  
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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
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**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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**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.

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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

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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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**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	36,215	29,455
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	-	307,315
Financial assets available to meet general expenditures over the next twelve months	<b><u>\$ 4,221,599</u></b>	<b><u>\$ 3,654,645</u></b>

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.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
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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  
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**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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	<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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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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**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**

	Community Action Partnership of Strafford County	Academy Street Family Housing, LLC	Total	Consolidating Adjustments	Consolidated
<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>
Total current assets					
<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>
Total noncurrent assets					
<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>
Total current liabilities					
<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>
Total noncurrent liabilities					
Total liabilities	<u>4,939,063</u>	<u>809,862</u>	<u>5,748,925</u>	<u>(5,065)</u>	<u>5,743,860</u>
<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>
Total net assets					
<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>Consolidated</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>
<b>U.S. Department of Agriculture</b>				
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>
				139,116
Food Distribution Cluster				
Emergency Food Assistance Program	10.569	Belknap-Merrimack Community Action Partnership	None	1,000
Emergency Food Assistance Program (Food Commodities)	10.569	Belknap-Merrimack Community Action Partnership	None	<u>457,049</u>
				<u>458,049</u>
Total U.S. Department of Agriculture				\$ <u>721,711</u>
<b>U.S. Department of Housing and Urban Development</b>				
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>
				145,328
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>87,938</u>
				221,461
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>
				574,014
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>
<b>U.S. Department of Homeland Security</b>				
Emergency Food and Shelter National Program	97.024	United Way	593800-035	\$ <u>4,600</u>
Total U.S. Department of Homeland Security				\$ <u>4,600</u>
<b>U.S. Department of Energy</b>				
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>
				\$ <u>549,149</u>
Total U.S. Department of Energy				\$ <u>549,149</u>
<b>U.S. Department of the Treasury</b>				
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>
				\$ <u>1,747,117</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>4,285,620</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	05-095-045-450010-61460000-502-500891-42106603	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	7,483
CV-Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA	G-19B1NHCSR	<u>76,862</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	H79T1084759	40,136
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	National Council on Aging	50HRC008	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	93.894	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	05-095-042-421010-29680000-102-500734-42106802	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				\$ 9,663,701
<b>TOTAL</b>				<u>\$ 16,099,932</u>

See Notes to Schedule of Expenditures of Federal Awards

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

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



**Administrative Office:**

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

**Early Childhood Education**

**Centers:**

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

120 Main Street

Farmington, NH 03835  
603-755-2883

150 Wakefield Street, Suite 117

Rochester, NH 03867  
603-285-9461

46 Stackpole Road

Somersworth, NH 03878  
603-817-5458

**Family Resource Centers:**

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

10 Cold Spring Manor

Rochester, NH 03867  
603-435-2500

**Outreach Office:**

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

10 Cold Spring Manor

Rochester, NH 03867  
603-435-2500

**Food Pantries:**

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

10 Cold Spring Manor

Rochester, NH 03867  
603-435-2500

## 2024 Board of Directors

**Executive Committee**

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  
Roxanne Osgood  
Bekki Carlson

Staff	Position	FAP % Time	Annual Salary	Amount
TBD	Director	20%	\$80,683.20	\$ 16,136.64
Lisa Garcia	Program Manager	73%	\$60,694.40	\$ 44,306.91
Heidi Clough	Lead Certifier	30%	\$59,779.20	\$ 17,933.76
Sabrina Colantoni	Certifier	35%	\$44,179.20	\$ 15,462.72
Megan Hewitt	Certifier	35%	\$44,179.20	\$ 15,462.72
Cassandra Martin	Lead Intake	40%	\$53,456.00	\$ 21,382.40
Rhonda Preston	Intake	50%	\$45,968.00	\$ 22,984.00
vacant	Intake	50%	\$43,160.00	\$ 21,580.00
vacant	Intake	50%	\$43,160.00	\$ 21,580.00
vacant	Program Assistant	60%	\$43,160.00	\$ 25,896.00
			<b>sub total</b>	\$ 222,725.15

Jennifer Shockey, Assurance 16 Specialist  
Community Action Partnership of Strafford County

**Work Experience**

*Assurance 16 Specialist, Community Action Partnership of Strafford County, Dover, NH, Dec 2022 – Present*

- Provide self-sufficiency support to households that have required an expedited FAP application due to a home emergency
- Maintain a consistent and effective program, ensuring positive staff/client communication and overall staff satisfaction
- Provide coordinated service delivery
- Provide counseling to promote self-sufficiency, which includes case management regarding energy conservation and budgeting
- Conduct a needs assessment with each client
- Provides intervention on behalf of qualified households with energy suppliers
- Ensures applications are completed within program guidelines
- Reviews fuel applications to certify proper completion and accuracy; this includes determining that the application is properly documented and certifying that appropriate program criteria were applied and that application information is correct
- Recordkeeping, reporting and other activities as needed to administer the program fully and fairly
- Act as a resource to agency staff and other community programs regarding the interpretation of program-related federal, state, and county regulations and policies related to community services programming
- Speak to community groups to explain agency purposes, programs, and policies
- Establish/maintain relationships with other agencies and organizations in the community to meet community needs and to ensure that services are not duplicated
- Ability to work a flexible schedule as required
- Maintain professional boundaries with all current, past, and prospective clients
- Perform other related duties as assigned

*Fuel and Electrical Assistance Certifier, Community Action Partnership of Strafford County, Dover, NH*

- Determine if application is properly documented
- Certify the appropriate program criteria were applied, and that application information is correct
- Work directly with intake/outreach workers to answer questions

*Intake Specialist, Community Action Partnership of Strafford County, Dover, NH*

- Began employment for CAPSC Dec 2020

*Volunteer, Safe Harbor Recovery Center, Portsmouth, NH*

*Administrative Assistant, Pebble Maryland Animal Hospital, Las Vegas, NV*

*Administrative Assistant, Dean's Construction, Wickliffe, OH*

**Education**

Peer Recovery Training, Choices, Sep 2020 – Dec 2021

Administrative Assistant Fundamentals, HIPAA, Nov 2019 – Jan 2020

**Organizations**

Volunteer, Safe Harbor Recovery Center



# Cassandra Martin

## Customer service



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

Authorized to work in the US for any employer

## Work Experience

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### **Lead Intake Specialist**

Community Action Partnership of Strafford County-Dover, NH  
February 2023 to Present

- Perform variety of outreach services, including conducting intake meetings with clients applying for assistance, making internal and external referrals, and supervising the intake team.
- Follow FAP/EAP policies and procedures.
- Ensure applications are completed within program guidelines.
- Maintain case files.
- Supervise intake team
- Conduct monthly supervision and team meetings.

### **Taxi Driver**

Thomas Tax Service-Saint Albans, VT  
June 2016 to June 2022

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

### **Sales Associate**

Advantage rental-Saint Albans, VT  
July 2005 to May 2016

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

## Education

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### **High school diploma or GED in General Studies**

Bellows Free Academy Uhsd#48 - Highgate, VT  
August 2002 to June 2006

## Skills

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- Load & Unload
- Delivery Driver Experience
- Accounts Receivable
- Accounts Payable
- Account Reconciliation
- General Ledger Accounting
- Driving
- Payroll
- Data Entry
- Pricing
- Customer service
- Supervising experience (1 year)

## Certifications and Licenses

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### **Driver's License**

Heidi Clough, Lead Certifier  
Community Action Partnership of Strafford County

**Work Experience**

*Lead Certifier, Community Action Partnership of Strafford County, Dover, NH, Jun 2022 – Present*

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

*Fuel and Electric Assistance Manager, Community Action Partnership of Strafford County, Dover, NH, Nov 2020 – Jun 2022*

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

*Fuel and Electric Assistance Interim Manager, Community Action Partnership of Strafford County, Dover, NH Jul 2020 – Nov 2020*

*Outreach Specialist/USDA Coordinator Dover, NH, Community Action Partnership of Strafford County, Dover, NH, Nov 2003 – Jul 2020*

**Education/Certifications**

Associate degree, Business/Computer Applications, McIntosh College, Dover, NH

Certificates in: Motivational interviewing

Basic, Safe Food Handling

Updated MS Office applications

Workplace Violence: Prevention, Safety and Survival

Connecting through communication Basics



Lisa Garcia, Fuel and Electric Assistance Manager  
Community Action Partnership of Strafford County

**Work Experience**

*Fuel and Electric Assistance Manager, Community Action Partnership of Strafford County, Dover, NH, Jun 2022 – Present*

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

*Billing Specialist, Community Action Partnership of Strafford County, Dover, NH, Dec 2021 – May 2022*

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

*Independent Contractor/Self Employed, Personal Shopper, Instacart, Feb 2019 – Dec 2021*

*Co-Owner, iBody Therapeutic Massage and Bodywork, May 2020 – Present*

*Business Operations Coordinator, Senior Customer Support Specialist, Cole Haan, Oct 2009 – May 2020*

*Professional Development Assistant, Temporary, Measured Progress, Feb 2009 – Oct 2009*

*Research & Analysis Assistant, Temporary, Measured Progress, Nov 2008 – Feb 2009*

*Quality Assurance Assistant, Temporary, Measured Progress, Oct 2008 – Nov 2008*



Lisa Garcia, Fuel and Electric Assistance Manager  
Community Action Partnership of Strafford County

**Education**

Associate of Applied Science, Business (with honors), University of New Hampshire, Durham, NH, 1996

Business course work, Bismarck Community College, ND, 1987 – 1989

Diploma, Bismarck High School, ND, 1987

**Organizations**

Elected Selectmen, Dover, NH, 2021 Election

Election Volunteer, Dover, NH, 2020 – Present

United Way Day of Caring, 2009 – Present

Military Service, US Army Reserves, 1992 – 2000

Parent/Teacher Organization Fundraiser Chair, Horne Street School



Sabrina Colantoni, Fuel and Electric Certifier  
Community Action Partnership of Strafford County

**Work Experience**

*Fuel and Electric Certifier, Community Action Partnership of Strafford County, Dover, NH, 2021 – Present*

*Fuel and Electric Intake Specialist, Community Action Partnership of Strafford County, Dover, NH, 2019 – 2021*

*Internship, Data Entry Specialist, Community Action Partnership of Strafford County, Dover, NH, 2019*

*Internship, City Clerk, Rochester Town Hall, Rochester, NH, 2019*

*School Bus Driver, First Student Inc., Exeter, NH, 2012 – 2018*

**Skills Summary**

- Accurately file documents for efficient retrieval
- Answering and transferring calls
- Entering customer information into computer and taking detailed messages
- Success in maintaining quality and productivity while meeting quotas
- Achieve positive customer interactions with a smile and warm tone
- Display patience while working in difficult situations and express empathy while working with customers
- Maintaining a clean and organized work environment
- Proven track record of following state and federal guidelines and regulations
- Maintain utmost confidentiality
- Conduct routine safety checks and exemplary hand/eye coordination to ensure safety
- Maximize service experience through answering the questions of customers
- Process payments by cash, check and electronically
- Attentive and appropriate responses to customers' wants and needs

**Education**

Platinum Level, National Career Readiness Certificate, Rochester, NH, 2019

Diploma, Newmarket Jr./Sr. High School, Newmarket, NH, 2007



Megan Hewitt Fuel and Electric Certifier  
Community Action Partnership of Strafford County

**Work Experience**

*Fuel and Electric Certifier, Community Action Partnership of Strafford County, Dover, NH, 2023 – Present*

*Fuel and Electric Intake Specialist, Community Action Partnership of Strafford County, Dover, NH, 2022 – 2023*

*Subrogation Specialist, CCS Companies 2009-2014*

**Skills Summary**

- Accurately file documents for efficient retrieval
- Attention to detail
- Answering and transferring calls
- Entering customer information into computer and taking detailed messages
- Success in maintaining quality and productivity while meeting quotas
- Resolving customer disputes
- Display patience while working in difficult situations and express empathy while working with customers
- Maintaining a clean and organized work environment
- Proven track record of following state and federal guidelines and regulations
- Maintain confidentiality
- De-escalation high conflict customers and clients
- Exceptional interpersonal skill
- Maximize service experience through answering the questions of customers
- Process payments by check and electronically
- Negotiating payment terms
- FDCPA literacy
- Anticipating the needs of clients and customers

**Education**

A.D Paralegal Studies, Hesser College, Portsmouth NH 2009

Diploma, Oyster River High School, Durham NH 2005



Rhonda C. Preston

#### WORK EXPERIENCE

09/2014 – Present – FAP/EAP Program May contact: Lica Garcia 603-435-2500 Ext 8137  
Completed FAP/EAP applications to help people get assistance with Oil and Electric

07/2013- 7/2022– Summer Meal Program

Unitizer/Transporter/Server May contact: Jamie Swan 603-285-9461 Ext 2339

- Bagged Breakfast and Lunch. Packed coolers
- Helped cook, prepare and serve meals at High School when needed
- Unloaded coolers at the end of the day
- Supervised staff members and sites
- Kept records of meal counts and cooler slips

09/2013 – 6/2022 Community Action Partnership of Strafford County Rochester Head Start Program Assistant May Contact: Kristen Comeau 435-2500 Ext 8193

- Answer multi line phones, take and deliver messages to staff
- Maintain schedule for Conference Rooms and Early Head Start van
- Greet and assist families and visitors
- Send faxes, emails and paperwork out for staff
- Take care of incoming and outgoing mail
- Type correspondence, newsletters, and meeting minutes as assigned
- Work in Excel and Word

10/2012 – 07/2013 Zinga Frozen Yogurt Rochester, NH

09/02 – 06/11 Franklin School District/Franklin Middle School Franklin, NH

Attendance Secretary

- Tracked student's absences and tardiness
- Entered attendance into the computer and distributed to staff
- Contacted parents when a student was absent or unexcused
- Answered multi line phone, took and delivered messages to staff and students'
- Did morning and afternoon announcements over PA system
- Worked in Excel and Word

Administrative Secretary

- Maintained budget for four grade levels
- Entered purchase orders into computer and reconciled items against purchase order
- Kept track of checking account and grade accounts on computer

Guidance Secretary

- Entered new students into the system and withdrew students who moved
- Entered students grades into the computer every quarter, ran off progress reports & report cards
- Entered new student schedules and made changes to student schedules
- Set up parent/teacher, IEP and student meetings for staff and counselor

#### TRAININGS

Excel Basics, Microsoft Excel Level 1, Microsoft Excel Level 2, EmpowOR

#### EDUCATION

Martha's Vineyard Regional High School High School Diploma References available upon request