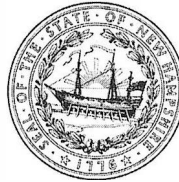


COMMISSIONER  
Jared S. Chicoine

STATE OF NEW HAMPSHIRE **5C - 6/17/26**

TDD Access  
Relay NH  
711

DEPUTY COMMISSIONER  
Joshua W. Elliott



(603) 271-3670

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

**DEPARTMENT OF ENERGY**

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

June 17, 2026

Her Excellency, Governor Kelly A. Ayotte  
and the Honorable Council  
State House  
Concord, New Hampshire 03301

**REQUESTED ACTION**

Authorize the New Hampshire Department of Energy (Department) to amend an existing **SOLE SOURCE** contract with Community Action Partnership of Strafford County (CAPSC), Dover, NH, Vendor #177200, by extending the period of performance from June 30, 2027 to June 30, 2029, and by adjusting funds within budget categories of Health & Safety, Energy Audit, and Final Inspection, effective upon Governor and Executive Council approval through June 30, 2029. The original contract was approved for \$1,303,164 by the Governor and Executive Council on December 21, 2022, Item #53 and amended to \$2,790,159 on September 25, 2024, Item #81, and amended on June 4, 2025, Item #5C. There is no overall increase to the funding level for this amendment. **100% Federal Funds.**

**EXPLANATION**

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

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

This amendment revises the budget structure of the IJJA WAP to align with updated guidance from the US DOE. Specifically, the amendment increases the Program budget by shifting funds from the categories of Health and Safety, Energy Audit, and Final Inspection. A detailed breakdown of these

adjustments is provided in the accompanying chart. In addition, this amendment extends the contract period from June 30, 2027, to June 30, 2029. This extension aligns the contract terms with the US DOE's revised Terms and Conditions for the IJIA WAP grant, ensuring continued access to and use of federal funds over the updated grant period.

These amendments will result in more New Hampshire homes being weatherized and will support the Department's efforts to administer the IJIA WAP efficiently and effectively while maintaining compliance with federal guidance.

Contract Categories to be changed as follows:

<b>Contract Category</b>	<b>Current Amount</b>	<b>Increase (Decrease)</b>	<b>Revised Amount</b>
Admin	\$269,984	\$0	\$269,984
Program	\$1,667,889	\$241,591	\$1,909,480
Health & Safety	\$357,405	(\$70,983)	\$286,422
Energy Audits	\$238,270	(\$113,739)	\$124,531
Final Inspection	\$119,135	(\$56,869)	\$62,266
Training & Technical Assistance	\$137,476	\$0	\$137,476
<b>Total</b>	<b>\$2,790,159</b>	<b>\$0</b>	<b>\$2,790,159</b>

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

Respectfully submitted,



Jared S. Chicoine  
Commissioner

CONTRACT AMENDMENT #3

This Contract Amendment (Amendment) is entered into by and between the State of New Hampshire, acting by and through the New Hampshire Department of Energy (Department), 21 S. Fruit Street, Concord, NH 03301, (hereinafter referred to as State) and Community Action Partnership of Strafford County, 577 Central Avenue, Suite 10, Dover, Strafford County, NH (hereinafter referred to as the Contractor), collectively referred to as (the Parties).

WHEREAS, the Parties have entered into a contract, approved by the Governor and Executive Council on December 21, 2022, Item #53, and amended on September 25, 2024, Item #81, and on June 4, 2025, Item #5C (hereinafter referred to as the Contract);

WHEREAS, the Parties desire to extend and amend the Contract as provided in this Amendment; and


WHEREAS, the Contract allows for amendments by an instrument in writing executed by both Parties;

NOW THEREFORE, in consideration of the foregoing, and the covenants and conditions contained in the Contract, and set forth herein, the Parties hereto do hereby agree as follows:

1. P-37, Section 1.7, Completion Date, of the existing Contract is hereby deleted in its entirety and replaced with the following: June 30, 2029.
2. Exhibit C, Payment Terms, Contractor WAP IJA Grant Allocation: Amend paragraph #1, to reflect changes in grant budget categories available to Contractor as directed by US DOE:
  - A. Amend by deleting the current sum of \$1,667,889 and inserting in place thereof the sum of \$1,909,480.
  - B. Amend by deleting the current sum of \$357,405 and inserting the sum of \$286,422.
  - C. Amend by deleting the current sum of \$238,270 and inserting the sum of \$124,531.
  - D. Amend by deleting the current sum of \$119,135 and inserting the sum of 62,266.
3. This Amendment hereunder shall become effective upon approval by the New Hampshire Governor and Executive Council.
4. Except as specifically amended and modified by the terms and conditions of this Amendment, the Contract and the obligations of the Parties thereunder shall remain in full force and effect in accordance with the terms and conditions set forth therein.

IN WITNESS WHEREOF, the Parties hereto have set their hands on the dates-written below.

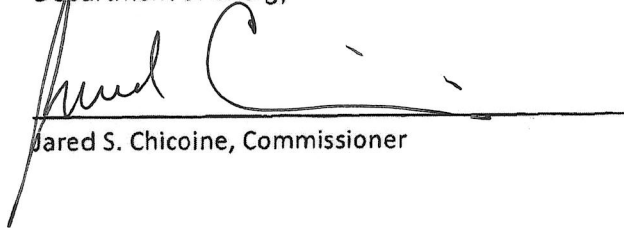
Community Action Partnership of Strafford County

By:   
Betsey Andrews-Parker, Chief Executive Officer

Date: 5/6/20


STATE OF NEW HAMPSHIRE

Department of Energy

  
Jared S. Chicoine, Commissioner

Date: 5/11/20

Approval by the Attorney General's Office (Form, Substance and Execution)

  
Print Name and Title

5/28/2026  
Date: \_\_\_\_\_

Approval by the Governor and Executive Council

G&C Meeting Date: \_\_\_\_\_

G&C Item #: \_\_\_\_\_

# 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: **0007900344**



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 6th day of April A.D. 2026.

A handwritten signature in black ink, appearing to read "D. Scanlan", is written over a faint circular outline.

David M. Scanlan  
Secretary of State

**CERTIFICATE OF AUTHORITY**

I, Steve Trozinski, hereby certify that:  
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)


1. I am a duly elected Treasurer/Officer of Community Action Partnership of Strafford County \_\_\_\_\_.  
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on November 19, 2025, at which a quorum of the Directors/shareholders were present and voting.  
(Date)

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

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

Dated: 4/7/26

  
\_\_\_\_\_  
Signature of Elected Officer  
Name: Steve Trozinski  
Title: Board Treasurer



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

06/26/2025

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>E-MAIL ADDRESS:</b> TDavis@CGIBusinessInsurance.com <b>FAX (A/C, No):</b> (866) 574-2443	
		<b>INSURER(S) AFFORDING COVERAGE</b>	
		<b>INSURER A:</b> Hanover Insurance Company	<b>NAIC #</b> 22292
		<b>INSURER B:</b> Eastern Alliance	10724
		<b>INSURER C:</b> Philadelphia Indemnity	
		<b>INSURER D:</b>	
		<b>INSURER E:</b>	
		<b>INSURER F:</b>	

**COVERAGES**

CERTIFICATE NUMBER: 25-26 Master

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS					
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <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"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			ZHVA192135 12	07/01/2025	07/01/2026	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	<b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			AWVA156930	07/01/2025	07/01/2026	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"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ NIL			UHVA192136	07/01/2025	07/01/2026	COMBINED SINGLE LIMIT EACH OCCURRENCE	\$ 4,000,000				
							AGGREGATE	\$ 4,000,000				
								\$				
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below <table style="float: right;"> <tr> <td>Y / N</td> <td></td> </tr> <tr> <td>N</td> <td>N / A</td> </tr> </table>	Y / N		N	N / A			01000011379-2025	07/01/2025	07/01/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER	
Y / N												
N	N / A											
							E.L. EACH ACCIDENT	\$ 1,000,000				
							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000				
							E.L. DISEASE - POLICY LIMIT	\$ 1,000,000				
C	Management Liability with Crime			PHSD1807749	07/01/2025	07/01/2026	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 Comp 3A State: NH

**CERTIFICATE HOLDER****CANCELLATION**

New Hampshire Department of Energy 21 South Fruit Street, Ste 10 Concord NH 03301	<p>SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.</p> <p>AUTHORIZED REPRESENTATIVE</p> <p style="text-align: right;"><i>Dad Hill</i></p>
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# NONPROFIT COVER SHEET

**A. Entity Name: Community Action Partnership of Strafford County**

**B. Entity's Contact Information:**

**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: Kathleen Koesterer, 603-435-2500, kkoesterer@StraffordCAP.org

**Person responsible for Accuracy and Completeness of information provided:**

Name: Betsey Andrews Parker Title: CEO

Signature: 

**C. List Board of Directors and Affiliations**

<u>Name (Identify any additional role(s) in Parentheses)</u> E.g., John Doe (President)	<u>Affiliations</u>
Terry Jarvis	Town Of New Durham, Elected Official
Katrin Kasper	Town Of Lee, Elected Official
Sarah Kuhl	Banking Representative
Steve Trozinski	Community Member Dover, NH
Nate Bernitz	UNH Cooperative Extension
Heather Blumenfeld	Triangle Club
Bekki Carlson	Childcare
Anthony Carr	Legal Representative
Leah Chrouser	NHPD
Robert Harrington	MGB/WDH
Jessica Lamontagne	Elected State Representative
Brandi McKay Berry	Town of Barrington, Elected official
Ian Oneail	Banking Representative
Roxanne Osgood	Rochester Housing Authority
Rich Plourde	Revo Casino
James Rathbun	Community Member Farmington, NH
Tom Southworth	Elected State Representative
Mark Toussaint	City of Rochester, Elected Official
Christi-Anne Walter	Community Member
Jeff Warach	City of Dover, Elected Official
Robert Warach	City of Dover, Elected Official

**D. List Key Personnel (Resumes must be available upon request to the person(s) listed in section B or may be attached):**

<u>Name</u>	<u>Role</u>	<u>Annual Salary</u>	<u>Amount Paid From This Contract</u>
<b>Bob Arnold</b>	Housing and Development and	\$86,320.00	25%

	Revitalization Director/QCI		
<b>Zack Aham</b>	Energy Auditor/QCI	\$58,240.00	25%
<b>Erik Jakobs</b>	Energy Auditor/QCI	\$53,040.00	25%

**DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY**

**E. Check one of the following:**

- The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**
- The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

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**CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION**

**F. Check one of the following:**

- is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (\*\* see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**
- is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**
- is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

\*\* Note: Attached screen shot from the DOJ Registered Charities List found at:

<https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf>

**FINANCIAL DISCLOSURES**

**G. Check one the following:**

- [ X ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**
- [ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**
- [ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization’s most recently completed fiscal year:

**1. INCOME STATEMENT**

<b><u>REVENUE</u></b>		<b><u>EXPENSES</u></b>	
GRANTS	\$14,421,951	COMPENSATION OF OFFICERS, DIRECTORS, AND KEY PERSONNEL	\$391,320
DONATIONS	\$268,446	OTHER SALARIES & WAGES	\$6,015,394
PROGRAM SERVICES REVENUE	\$1,251,930	PAYROLL TAXES & EMPLOYEE BENEFITS	\$1,032,816
INTEREST & DIVIDENDS	\$2,364	OCCUPANCY, RENT, UTILITIES, AND INSURANCE	\$400,394
ALL OTHER REVENUE	\$2,452,412	PRINTING, PUBLICATIONS, POSTAGE, OFFICE SUPPLIES, AND IT	\$274,866
<b><u>TOTAL REVENUE</u></b>	\$18,397,103	ALL OTHER EXPENSES	\$9,195,957
		<b><u>TOTAL EXPENSES</u></b>	\$17,310,747

## 2. BALANCE SHEET

<u>Assets</u>		<u>Liabilities</u>	
<i>Cash &amp; Equivalents</i>	\$1,458,112	<i>Accounts Payable</i>	\$219,706
<i>Investments</i>	\$26,798	<i>Loans Payable</i>	\$2,711,019
<i>Real Estate (less any depreciation)</i>	\$7,993,215	<i>All other liabilities</i>	\$9,211,651
<i>Other Property &amp; Equipment (less any depreciation)</i>	\$	<b><u>Total Liabilities</u></b>	<b>\$12,142,376</b>
<i>Pledges, grants, accounts receivable</i>	\$387,795		
<i>All other assets</i>	\$2,276,456		
<b><u>Total Assets</u></b>	<b>\$12,142,376</b>		



**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

**MISSION VISION & VALUES**

**Our Mission:** To educate, advocate and assist people in Strafford County to help meet their basic needs and promote self-sufficiency.

**Our Vision:** To eliminate poverty in Strafford County.

**Our Values:** Compassion, Education, Sufficiency, Transparency, Accountability, Teamwork, Client Focus and Professionalism

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

**CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED  
DECEMBER 31, 2024 AND 2023  
AND  
INDEPENDENT AUDITORS' REPORTS AND REPORTS ON  
COMPLIANCE AND INTERNAL CONTROL**

*Leone,  
McDonnell  
& Roberts*  
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

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

**CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

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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, 2024 and 2023, 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, 2024 and 2023, 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, 2024, which statements reflect total assets constituting 7.87 percent of consolidated total assets at December 31, 2024, and total revenues constituting 0.36 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 the 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 audits. 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 consolidating schedules and 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 July 23, 2025, 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.

*Leone, McDonnell & Roberts  
Professional Association*

Dover, New Hampshire  
July 23, 2025

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

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2024 AND 2023**

**ASSETS**

	<b><u>2024</u></b>	<b><u>2023</u></b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 1,484,910	\$ 1,806,373
Accounts receivable	1,767,593	1,875,336
Contributions receivable	20,100	20,000
Due from Gafney Home, L.P.	387,795	519,890
Inventory	275,443	413,604
Prepaid expenses	<u>10,074</u>	<u>11,972</u>
Total current assets	<u>3,945,915</u>	<u>4,647,175</u>
<b>NONCURRENT ASSETS</b>		
Restricted cash	31,335	36,215
Security deposits	8,312	8,375
Property, net of accumulated depreciation	7,993,215	6,374,340
Other noncurrent assets	26,798	25,503
Right of use asset	<u>136,801</u>	<u>81,312</u>
Total noncurrent assets	<u>8,196,461</u>	<u>6,525,745</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 12,142,376</u></b>	<b><u>\$ 11,172,920</u></b>

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>		
Current portion of long term debt	\$ 110,327	\$ 99,121
Accounts payable	219,706	1,295,505
Accrued payroll and related taxes	198,594	128,546
Accrued compensated absences	183,856	193,093
Refundable advances	112,535	849,145
Other current liabilities	14,533	36,309
Current portion of right of use liability	<u>65,895</u>	<u>36,264</u>
Total current liabilities	<u>905,446</u>	<u>2,637,983</u>
<b>NONCURRENT LIABILITIES</b>		
Long term debt, less current portion shown above	3,221,454	3,057,976
Security deposits	2,855	2,853
Right of use liability, less current portion shown above	<u>70,906</u>	<u>45,048</u>
Total noncurrent liabilities	<u>3,295,215</u>	<u>3,105,877</u>
Total liabilities	<u>4,200,661</u>	<u>5,743,860</u>
<b>NET ASSETS</b>		
Without donor restrictions	7,716,482	5,253,075
With donor restrictions	<u>225,233</u>	<u>175,985</u>
Total net assets	<u>7,941,715</u>	<u>5,429,060</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 12,142,376</u></b>	<b><u>\$ 11,172,920</u></b>

See Notes to Financial Statements

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

**CONSOLIDATED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<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	\$ 14,421,951	\$ -	\$ 14,421,951
Fees for service	1,251,930	-	1,251,930
Rent revenue	78,293	-	78,293
Public support	1,013,958	173,699	1,187,657
In-kind donations	1,256,707	-	1,256,707
Interest	2,364	-	2,364
Fundraising	268,446	-	268,446
Other revenue	103,454	-	103,454
	<hr/>	<hr/>	<hr/>
Total revenues and other support	18,397,103	173,699	18,570,802
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<hr/>	<hr/>	<hr/>
	124,451	(124,451)	-
Total revenues, other support, and net assets released from restrictions	<hr/>	<hr/>	<hr/>
	18,521,554	49,248	18,570,802
<b>EXPENSES</b>			
<b>Program services</b>			
Child services	6,253,985	-	6,253,985
Community services	2,332,090	-	2,332,090
Energy assistance	4,433,054	-	4,433,054
Housing	1,378,466	-	1,378,466
Weatherization	1,277,962	-	1,277,962
	<hr/>	<hr/>	<hr/>
Total program services	15,675,557	-	15,675,557
<b>Supporting activities</b>			
Management and general	1,365,044	-	1,365,044
Fundraising	270,146	-	270,146
	<hr/>	<hr/>	<hr/>
Total expenses	17,310,747	-	17,310,747
<b>CHANGE IN NET ASSETS BEFORE ACQUISITION OF PROPERTY AND LAND</b>	<hr/>	<hr/>	<hr/>
	1,210,807	49,248	1,260,055
<b>ACQUISITION OF PROPERTY AND LAND</b>	<hr/>	<hr/>	<hr/>
	1,252,600	-	1,252,600
<b>CHANGE IN NET ASSETS</b>	<hr/>	<hr/>	<hr/>
	2,463,407	49,248	2,512,655
<b>NET ASSETS, BEGINNING OF YEAR</b>	<hr/>	<hr/>	<hr/>
	5,253,075	175,985	5,429,060
<b>NET ASSETS, END OF YEAR</b>	<hr/>	<hr/>	<hr/>
	\$ 7,716,482	\$ 225,233	\$ 7,941,715

See Notes to Financial Statements

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

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

	<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	\$ 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
Gain 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 FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<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	\$ 3,697,447	\$ 684,319	\$ 447,485	\$ 390,071	\$ 267,529	\$ 5,486,851	\$ 11,228	\$ 806,083	\$ 102,552	\$ 6,406,714
Payroll taxes	293,717	54,558	34,778	30,969	20,477	434,499	996	75,100	8,357	518,952
Fringe benefits	272,943	33,249	46,289	27,168	29,217	408,866	128	60,106	4,711	473,811
Retirement	18,436	4,849	3,003	3,682	4,387	34,357	39	5,165	492	40,053
Weatherization material, fuel and client assistance	67,912	19,631	3,811,179	631,357	860,732	5,390,811	-	-	-	5,390,811
In-kind expenses	303,168	896,130	-	43,936	500	1,243,734	-	-	13,025	1,256,759
Consultants and contract labor	129,787	29,247	74	51,460	415	210,983	94,370	116,453	48,186	469,992
Consumable supplies	258,331	326,625	5,761	4,983	3,682	599,382	72,200	4,091	5,251	680,924
Occupancy	693,212	82,940	45,712	73,430	29,409	924,703	(510,137)	84,414	13,027	512,007
Repairs and maintenance	164,400	25,798	13,112	32,721	829	236,860	340,203	2,814	6,830	586,707
Insurance	24,124	33,089	999	10,889	554	69,655	15,169	55,005	372	140,201
Training and conferences	111,386	22,054	21	407	27,964	161,832	2,198	2,482	53,215	219,727
Depreciation	95,247	62,829	391	47,033	721	206,221	-	87,398	-	293,619
Travel and transportation	30,651	19,745	212	22,722	8,096	81,426	(23,707)	11,578	1,216	70,513
Printing and postage	357	571	9,679	180	183	10,970	-	4,068	8,014	23,052
Equipment and computer	38,925	939	40	80	13,660	53,644	14,443	-	665	68,752
Interest expense	13,146	10,766	8,134	6,205	4,161	42,412	3,177	50,287	2,844	98,720
Other program support	40,796	24,751	6,185	1,173	5,446	78,351	(20,307)	-	1,389	59,433
<b>Total expenses</b>	<b>\$ 6,253,985</b>	<b>\$ 2,332,090</b>	<b>\$ 4,433,054</b>	<b>\$ 1,378,466</b>	<b>\$ 1,277,962</b>	<b>\$ 15,675,557</b>	<b>\$ -</b>	<b>\$ 1,365,044</b>	<b>\$ 270,146</b>	<b>\$ 17,310,747</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, 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	12,896	5,576	-	-	-	18,472	42,383	13,902	954	75,711
<b>Total expenses</b>	<b><u>\$ 5,618,514</u></b>	<b><u>\$ 1,213,031</u></b>	<b><u>\$ 4,088,771</u></b>	<b><u>\$ 5,475,141</u></b>	<b><u>\$ 3,309,103</u></b>	<b><u>\$ 19,704,560</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,522,812</u></b>	<b><u>\$ 197,469</u></b>	<b><u>\$ 21,424,841</u></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, 2024 AND 2023**

	<b><u>2024</u></b>	<b><u>2023</u></b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 2,512,655	\$ 488,413
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	293,619	248,629
Amortization of debt issuance costs	3,376	3,376
Acquisition of property and land	(1,502,600)	(945,514)
Acquisition of long term debt	250,000	225,000
Transfer of property to Gafney Home, L.P.	288	129,397
Loss (gain) on disposal of property	-	79,338
Decrease (increase) in assets:		
Accounts receivable	107,743	681,516
Contributions receivable	(100)	30,000
Due from Gafney Home, L.P.	132,095	(519,890)
Inventory	138,161	88,148
Prepaid expenses	1,898	40,074
Other noncurrent assets	(1,295)	-
Security deposits	63	52
Increase (decrease) in liabilities:		
Accounts payable	(1,075,799)	849,547
Accrued payroll and related taxes	70,048	(472)
Accrued compensated absences	(9,237)	(12,435)
Refundable advances	(736,610)	(732,629)
Other current liabilities	(21,776)	(37,153)
Security deposits	2	(348)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b><u>162,531</u></b>	<b><u>615,049</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property	(410,182)	(100,594)
Proceeds on sale of property	-	19,023
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b><u>(410,182)</u></b>	<b><u>(81,571)</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payments made on long term debt	(78,692)	(75,453)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b><u>(78,692)</u></b>	<b><u>(75,453)</u></b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(326,343)</b>	<b>458,025</b>
<b>CASH AND RESTRICTED CASH, BEGINNING OF YEAR</b>	<b><u>1,842,588</u></b>	<b><u>1,384,563</u></b>
<b>CASH AND RESTRICTED CASH, END OF YEAR</b>	<b><u>\$ 1,516,245</u></b>	<b><u>\$ 1,842,588</u></b>
<b>CASH AND RESTRICTED CASH</b>		
Cash	\$ 1,484,910	\$ 1,806,373
Restricted cash:		
Insurance escrow	5,907	13,477
Tax escrow	5,972	5,931
Replacement reserves	8,928	6,580
Operating reserve	10,528	10,227
Total cash and restricted cash	<b><u>\$ 1,516,245</u></b>	<b><u>\$ 1,842,588</u></b>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Cash paid during the year for interest	<b><u>\$ 98,720</u></b>	<b><u>\$ 94,274</u></b>
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES</b>		
Acquired property and land	<b><u>\$ 1,502,600</u></b>	<b><u>\$ 945,514</u></b>
Acquired long term debt	<b><u>\$ 250,000</u></b>	<b><u>\$ 225,000</u></b>

See Notes to Financial Statements

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

**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 reduce barriers to help clients improve their economic stability and well-being through education, advocacy, and partnerships. 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 with the Agency, as 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, public utilities, foundation and charitable grant funds, fees for service, private business donations, and donations from individuals. The Agency is governed by a tripartite board of directors made up of elected officials, community leaders from for-profit and non-profit organizations and residents who are low income. The board is responsible for assuring that the Agency continues to assess and respond to the causes and conditions of poverty in its community, achieve anticipated family and community outcomes, and remain administratively and fiscally sound. The Agency administers a wide range of coordinated programs to more than 15,000 people annually, and the programs are designed to have a measurable impact on poverty and health status among the most vulnerable residents: those under the age of 6, the elderly and those living in poverty. This coordinated approach is accomplished by providing a broad array of services that are locally defined, planned and managed with community agencies.

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

**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, 2024 and 2023, the Agency had net assets without donor and with donor restrictions.

**Refundable Advances**

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

**Contributions**

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

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

**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 \$293,619 and \$248,629 for the years ended December 31, 2024 and 2023, respectively.

**Accrued Earned Time**

The Agency has accrued a liability of \$183,856 and \$193,093 at December 31, 2024 and 2023, respectively, for future compensated leave time that its employees have earned and which is vested with the employee.

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

**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. For the years ended December 31, 2024 and 2023 cash and cash equivalents totaled \$1,484,910 and \$1,806,373, respectively.

**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, 2024 and 2023 amounted to \$15,342 and \$10,426, respectively.

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

**Debt Issuance Costs**

As required under FASB Accounting Standards Update No. 2015-03, amortization expense for the years ended December 31, 2024 and 2023 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 \$170,732 and \$103,356 for the years ended December 31, 2024 and 2023, 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 \$552,346 and \$412,602, respectively, for the year ended December 31, 2024. For the year ended December 31, 2023, the estimated fair value of these food commodities and goods was determined to be \$457,049 and \$116,368, 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 \$121,027 for the year ended December 31, 2024. The estimated fair value of these services was determined to be \$90,451 for the year ended December 31, 2023.

**Functional Allocation of Expenses**

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

The expenses that are allocated include the following:

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

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

**NOTE 2. PROPERTY**

As of December 31, 2024 and 2023, property consisted of the following:

	<b><u>2024</u></b>	<b><u>2023</u></b>
Land, buildings and improvements	\$ 8,641,414	\$ 6,900,857
Furniture, equipment and machinery	590,886	418,949
Vehicles	<u>315,682</u>	<u>315,682</u>
Total	9,547,982	7,635,488
Less accumulated depreciation	<u>1,554,767</u>	<u>1,261,148</u>
Net property	<b><u>\$ 7,993,215</u></b>	<b><u>\$ 6,374,340</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, 2024 and 2023.

**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 2024 and 2023.

**Insurance and Real Estate Tax Escrows**

Academy Street is required to establish a reserve to fund tax and insurance payments for the project. Amounts are to be deposited on a monthly basis to accrue a sufficient balance to pay future tax and insurance bills for the project. As of December 31, 2024 and 2023, the balance in the reserves for tax and insurance escrows was properly funded.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

**NOTE 4. LIQUIDITY AND AVAILABILITY**

The following represents the Agency's financial assets as of December 31:

	<b><u>2024</u></b>	<b><u>2023</u></b>
Financial assets at year end:		
Cash and cash equivalents	\$ 1,484,910	\$ 1,806,373
Accounts receivable	1,767,593	1,875,336
Contributions receivable	20,100	20,000
Due from Gafney Home, L.P.	387,795	519,890
Restricted cash	<u>31,335</u>	<u>36,215</u>
Total financial assets	3,691,733	4,257,814
Less amounts not available to be used within one year:		
Restricted cash	<u>31,335</u>	<u>36,215</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 3,660,398</u>	<u>\$ 4,221,599</u>

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

**NOTE 5. ACCOUNTS RECEIVABLE**

All accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. The Organization uses historical loss information based on the aging of receivables as the basis to determine expected credit losses from receivables and believes that the composition of receivables at year-end is consistent with historical conditions as credit terms and practices and the client base has not changed significantly.

The allowance for uncollectible accounts was estimated to be zero at December 31, 2024 and 2023. The Agency has no policy for charging interest on overdue accounts.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

**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:

	<b><u>2024</u></b>	<b><u>2023</u></b>
Within one year	\$ <u>20,100</u>	\$ <u>20,000</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 amount included in due from Gafney Home, L.P. on the consolidated statement of financial position represents amounts that the Agency has paid on behalf of Gafney for the construction that is underway. For the years ended December 31, 2024 and 2023 the amount totaled \$387,795 and \$519,890, respectively.

**NOTE 8. PLEGDED 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. The note is payable upon demand. Interest is stated at the prime rate plus 1% which resulted in an interest rate of 8.50% at December 31, 2024 and 9.50% at December 31, 2023. 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, 2024 and 2023.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

**NOTE 10. LONG TERM DEBT**

The long term debt at December 31, 2024 and 2023 consisted of the following:

	<b><u>2024</u></b>	<b><u>2023</u></b>
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.	\$ 1,731,559	\$ 1,790,164
5.00% note 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.	367,658	387,745
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	225,000
Note payable to the City of Dover. The note is not subject to interest or principal amortization and will be forgiven in 2029 provided that the property is used for transitional housing. The note is secured by real estate.	250,000	-
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

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

	<b><u>2024</u></b>	<b><u>2023</u></b>
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.	25,755	25,756
Total long term debt before current portion of long term debt and unamortized debt issuance costs	3,385,861	3,214,554
Current portion of long term debt	(110,327)	(99,121)
Unamortized debt issuance costs	(54,080)	(57,457)
Total long term debt	<b><u>\$ 3,221,454</u></b>	<b><u>\$ 3,057,976</u></b>

The schedule of maturities of long term debt at December 31, 2024 is as follows:

<b><u>Year Ended December 31</u></b>	<b><u>Amount</u></b>
2025	\$ 110,327
2026	86,563
2027	90,488
2028	94,592
2029	573,883
Thereafter	<u>2,430,008</u>
Total	<b><u>\$ 3,385,861</u></b>

**NOTE 11. NET ASSETS**

At December 31, 2024 and 2023, net assets with donor restrictions consisted of the following:

	<b><u>2024</u></b>	<b><u>2023</u></b>
Whole family	\$ 38,194	\$ 39,286
Delta dental	5,000	-
CCFG & ARPA quality incentive	54,623	-
Maternal health grant	19,430	-
Fuel assistance	<u>107,986</u>	<u>136,699</u>
Total	<b><u>\$ 225,233</u></b>	<b><u>\$ 175,985</u></b>

During the years ended December 31, 2024 and 2023 \$124,451 and \$161,314 were released from net assets with donor restrictions, respectively.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

**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, 2024 and 2023, the annual lease/rent expense for the leased facilities was \$69,901.

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, 2024 was 3.75%, which is based upon the risk-free borrowing rates commensurate with the lease terms. At December 31, 2024, the ROU asset and lease liability is \$136,801. At December 31, 2023, the ROU asset and lease liability is \$81,312.

The weighted average lease term at December 31, 2024 is 3.47 years. The weighted average discount rate at December 31, 2024 is 3.75%.

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

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

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

Lease liability maturities as of December 31, 2024 is as follows:

<b><u>Year Ending December 31</u></b>	<b><u>Amount</u></b>
2025	\$ 69,901
2026	38,401
2027	6,901
2028	6,901
2029	6,901
Thereafter	<u>17,244</u>
Total undiscounted lease liability	146,249
Less imputed interest	<u>(9,448)</u>
Total lease liability	<u>\$ 136,801</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, for the year ended December 31, 2024 the Agency provides a matching contribution equal to 100% of the employee's contribution up to 2% of the employee's compensation. For the year ended December 31, 2023 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, 2024 and 2023 totaled \$40,053 and \$33,241, 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, 2024 and 2023, approximately 79% and 89%, respectively, of the Agency's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have a significant effect on the Agency's programs and activities.

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

**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, 2024 and 2023.

**NOTE 17. RENTAL INCOME RECEIVABLE**

During the year ended December 31, 2024, 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 July 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, 2024 and 2023, \$3,447 and \$2,587, 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>
2025	<u>\$ 25,526</u>

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

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

During the year ended December 31, 2024, the Agency acquired property and land relating to the Home for Now Homeless Shelter from another nonprofit organization. The value of the building and land received in the acquisition totaled \$386,507 and \$1,116,093, respectively. 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.

As part of the acquisition of the property and land during the year ended December 31, 2024, the Agency also acquired the related note payable of \$250,000, payable to the City of Dover (see **Note 10**). The Agency has been running the operations of the Home for Now program since the acquisition.

As part of the acquisition of the property and land during the year ended December 31, 2023, 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 July 23, 2025, the date the consolidated financial statements were available for issuance.

Subsequent to year end, the Agency became entitled to \$1,000,000 from HUD. This amount is related to the support needed to complete the project at the Bradley Commons Innovative Center. This support will assist in paying down the mortgage, create 42 workforce housing units, provide capacity to serve nearly 5,000 additional community members in need, and consolidate the offices occupied by the Agency.

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

**CONSOLIDATING STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2024**

	<b>Community Action Partnership of Strafford County</b>	<b>Academy Street Family Housing, LLC</b>	<b>Total</b>	<b>Consolidating Adjustments</b>	<b>Consolidated</b>
<b><u>ASSETS</u></b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	\$ 1,382,497	\$ 102,413	\$ 1,484,910	\$ -	\$ 1,484,910
Accounts receivable	1,764,146	3,447	1,767,593	-	1,767,593
Contributions receivable	20,100	-	20,100	-	20,100
Due from affiliate	9,249	-	9,249	(9,249)	-
Due from Gafney Home, L.P.	387,795	-	387,795	-	387,795
Inventory	275,443	-	275,443	-	275,443
Prepaid expenses	10,074	-	10,074	-	10,074
	<u>3,849,304</u>	<u>105,860</u>	<u>3,955,164</u>	<u>(9,249)</u>	<u>3,945,915</u>
Total current assets					
<b>NONCURRENT ASSETS</b>					
Restricted cash	-	31,335	31,335	-	31,335
Security deposits	5,107	3,205	8,312	-	8,312
Property, net of accumulated depreciation	7,178,184	815,031	7,993,215	-	7,993,215
Other noncurrent assets	26,798	-	26,798	-	26,798
Right of use asset	136,801	-	136,801	-	136,801
	<u>7,346,890</u>	<u>849,571</u>	<u>8,196,461</u>	<u>-</u>	<u>8,196,461</u>
Total noncurrent assets					
<b>TOTAL ASSETS</b>	<b><u>\$ 11,196,194</u></b>	<b><u>\$ 955,431</u></b>	<b><u>\$ 12,151,625</u></b>	<b><u>\$ (9,249)</u></b>	<b><u>\$ 12,142,376</u></b>
<b><u>LIABILITIES AND NET ASSETS</u></b>					
<b>CURRENT LIABILITIES</b>					
Current portion of long term debt	\$ 82,809	\$ 27,518	\$ 110,327	\$ -	\$ 110,327
Accounts payable	214,239	5,467	219,706	-	219,706
Accrued payroll and related taxes	198,594	-	198,594	-	198,594
Accrued compensated absences	183,856	-	183,856	-	183,856
Due to affiliate	-	9,249	9,249	(9,249)	-
Refundable advances	112,535	-	112,535	-	112,535
Other current liabilities	9,974	4,559	14,533	-	14,533
Current portion of right of use liability	65,895	-	65,895	-	65,895
	<u>867,902</u>	<u>46,793</u>	<u>914,695</u>	<u>(9,249)</u>	<u>905,446</u>
Total current liabilities					
<b>NONCURRENT LIABILITIES</b>					
Long term debt, less current portion shown above	2,451,161	770,293	3,221,454	-	3,221,454
Security deposits	-	2,855	2,855	-	2,855
Right of use liability, less current portion shown above	70,906	-	70,906	-	70,906
	<u>2,522,067</u>	<u>773,148</u>	<u>3,295,215</u>	<u>-</u>	<u>3,295,215</u>
Total noncurrent liabilities					
Total liabilities	<u>3,389,969</u>	<u>819,941</u>	<u>4,209,910</u>	<u>(9,249)</u>	<u>4,200,661</u>
<b>NET ASSETS</b>					
Without donor restrictions	7,580,992	135,490	7,716,482	-	7,716,482
With donor restrictions	225,233	-	225,233	-	225,233
	<u>7,806,225</u>	<u>135,490</u>	<u>7,941,715</u>	<u>-</u>	<u>7,941,715</u>
Total net assets					
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 11,196,194</u></b>	<b><u>\$ 955,431</u></b>	<b><u>\$ 12,151,625</u></b>	<b><u>\$ (9,249)</u></b>	<b><u>\$ 12,142,376</u></b>

See Independent Auditors' Report

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

**CONSOLIDATING STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Community Action Partnership of Strafford County</b>	<b>Academy Street Family Housing, LLC</b>	<b><u>Consolidated</u></b>
<b>CHANGE IN NET ASSETS</b>			
<b>REVENUES AND OTHER SUPPORT</b>			
Grant revenue	\$ 14,421,951	\$ -	\$ 14,421,951
Fees for service	1,251,930	-	1,251,930
Rent revenue	12,523	65,770	78,293
Public support	1,187,657	-	1,187,657
In-kind donations	1,256,707	-	1,256,707
Interest	1,540	824	2,364
Fundraising	268,446	-	268,446
Other revenue	103,454	-	103,454
	<u>18,504,208</u>	<u>66,594</u>	<u>18,570,802</u>
Total revenues and other support			
	<u>18,504,208</u>	<u>66,594</u>	<u>18,570,802</u>
<b>EXPENSES</b>			
<b>Program services</b>			
Child services	6,253,985	-	6,253,985
Community services	2,332,090	-	2,332,090
Energy assistance	4,433,054	-	4,433,054
Housing	1,312,979	65,487	1,378,466
Weatherization	1,277,962	-	1,277,962
	<u>15,610,070</u>	<u>65,487</u>	<u>15,675,557</u>
Total program services			
	<u>15,610,070</u>	<u>65,487</u>	<u>15,675,557</u>
<b>Supporting activities</b>			
Management and general	1,365,044	-	1,365,044
Fundraising	270,146	-	270,146
	<u>17,245,260</u>	<u>65,487</u>	<u>17,310,747</u>
Total expenses			
	<u>17,245,260</u>	<u>65,487</u>	<u>17,310,747</u>
<b>CHANGE IN NET ASSETS BEFORE ACQUISITION OF PROPERTY AND LAND</b>	1,258,948	1,107	1,260,055
<b>ACQUISITION OF PROPERTY AND LAND</b>	<u>1,252,600</u>	<u>-</u>	<u>1,252,600</u>
<b>CHANGE IN NET ASSETS</b>	2,511,548	1,107	2,512,655
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>5,294,677</u>	<u>134,383</u>	<u>5,429,060</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 7,806,225</u>	<u>\$ 135,490</u>	<u>\$ 7,941,715</u>

See Independent Auditors' Report

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

<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>U.S. Department of Agriculture</u></b>				
Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education	4300-ZZZ	\$ 166,261
Child Nutrition Cluster				
Summer Food Service Program for Children	10.559	State of New Hampshire Department of Education	4300-ZZZ	\$ 93,713
National School Lunch Program	10.555	State of New Hampshire Department of Education	At-Risk After School Care Centers	<u>16,974</u> 110,687
Food Distribution Cluster				
Emergency Food Assistance Program	10.569	Belknap-Merrimack Community Action Partnership	None	4,146
Emergency Food Assistance Program (Food Commodities)	10.569	Belknap-Merrimack Community Action Partnership	None	<u>550,771</u> <u>554,917</u>
Total U.S. Department of Agriculture				<u>\$ 831,865</u>
<b><u>U.S. Department of Housing and Urban Development</u></b>				
Supportive Housing for the Elderly	14.157	Dover Housing Authority	Dover Housing Authority	\$ 33,004
CDBG Entitlement Grants Cluster				
Community Development Block Grants / Entitlement Grants	14.218	City of Dover, New Hampshire	City of Dover	\$ 29,849
Community Development Block Grants / Entitlement Grants	14.218	City of Rochester, New Hampshire	City of Rochester	<u>87,497</u> 117,346
Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	05-95-42-423010-7927	88,400
Economic Development Initiative, Community Project Funding & Misc Grants	14.251		B-23-CP-NH-0959	328,196
Continuum of Care	14.267	State of New Hampshire Department of Health and Human Services	SS-2020-BHS-04PERNA-11	29,286
Continuum of Care	14.267	State of New Hampshire Department of Health and Human Services	COC DV	210,676
Continuum of Care	14.267	State of New Hampshire Department of Health and Human Services	COC RRH	<u>177,595</u> 417,557
Supportive Housing Program	14.235	State of New Hampshire Department of Health and Human Services	010-092-7176-102-0415	<u>39,178</u>
Total U.S. Department of Housing and Urban Development				<u>\$ 1,023,681</u>
<b><u>U.S. Department of Homeland Security</u></b>				
Emergency Food and Shelter National Program	97.024	United Way	593800-035	<u>\$ 5,779</u>
Total U.S. Department of Homeland Security				<u>\$ 5,779</u>
<b><u>U.S. Department of Energy</u></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	\$ 253,296
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>140,992</u> <u>\$ 394,288</u>
Total U.S. Department of Energy				<u>\$ 394,288</u>

See Notes to Schedule of Expenditures of Federal Awards

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

<b><u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u></b>	<b><u>ASSISTANCE LISTING NUMBER</u></b>	<b><u>PASS-THROUGH GRANTOR'S NAME</u></b>	<b><u>GRANTOR'S NUMBER</u></b>	<b><u>FEDERAL EXPENDITURES</u></b>
<b><u>U.S. Department of Health &amp; Human Services</u></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	\$ 35,955
Special Programs for the Aging - Title III, Part B	93.044	State of New Hampshire Division of Elderly and Adult Services	010-048-7872-512-0352	<u>5,948</u> \$ 41,903
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	161,940
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	124,607
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	3,052
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	205,904
Low-Income Home Energy Assistance	93.568	State of New Hampshire Governor's Office of Energy & Planning	01-02-02-024010-77050000-074-500587	\$ 4,061,976
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>345,658</u> 4,407,634
Low-Income Water Assistance Program	93.499	State of New Hampshire Governor's Office of Energy & Planning	02-52-52-52010-19880000-500587	103,374
Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA	010-045-7148-093-0415	501,467
Community Services Block Grant	93.569	Southern NH Services	RPIC	<u>10,000</u> 511,467
CCDF Cluster				
ARPA - Child Care and Development Block Grant	93.575	State of New Hampshire, DHHS	177200 & H79TI084759	329,909
Head Start Cluster				
Head Start	93.600	Direct Funding	01CH01149602 & 603	4,496,495
Substance Abuse and Mental Health Services Administration	93.243	Hope on Haven Hill	H79TI084759	35,825
Community-Based Child Abuse Prevention Grants	93.590	NH Childrens Trust	Trestle Implementation & Concrete Supports	6,523
Activities to Support STLT Health Dept Response to Public Health or Healthcare Crises	93.391	NH Childrens Trust		24,399
Social Services Research and Demonstration	93.647		90EDA0017	329,758
Maternal and Child Health Services Block Grant to States	93.994	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-090-51900000-102-500731-90004009	7,306
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	1,287
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>60,209</u>
Total U.S. Department of Health & Human Services				\$ <u>10,851,592</u>
<b>TOTAL</b>				<b>\$ <u>13,107,205</u></b>
<b>NON-FEDERAL AWARDS</b>				
Electrical Assistance Program		NH Public Utilities Company		\$ <u>242,065</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, 2024**

**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, 2024. 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, 2024.

**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, 2024 and 2023, 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 July 23, 2025.

**Report on 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **Report on 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.

*Leone, McDonnell & Roberts  
Professional Association*

Dover, New Hampshire  
July 23, 2025

**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, 2024. 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, 2024.

**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.

*Leone, McDonnell & Roberts  
Professional Association*

Dover, New Hampshire  
July 23, 2025

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**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. No significant deficiencies 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, Head Start, ALN 93.600 and Social Services Research and Demonstration, ALN 93.647, NON-FEDERAL, NH Public Utilities Corporation, Electrical Assistance Program.
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Community Action Partnership of Strafford County was determined to be a low-risk auditee.

**B. FINDINGS – FINANCIAL STATEMENTS AUDIT**

None

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

None

**Community Action Partnership of Strafford County  
Board of Directors 2026**

Name	Board Role	Sector
Katrin Kasper	Chair	Elected/Appointed Official Town Of Lee
Brandi McKay-Berry	Vice Chair	Elected/Appointed Official Town of Barrington
Sarah Kuhl	Secretary	Private Banking Representative
Steve Trozinski	Treasurer	Private Community Representative
Terry Jarvis	Immediate Past Chairperson	Elected Official New Durham
Nate Bernitz	Board member	Private UNH Cooperative Extension
Heather Blumenfeld	Board Member	Lived Experience Executive Director Triangle Club
Bekki Carlson	Board Member	Lived Experience Childcare
Anthony M. Carr	Board Member	Private Legal Representative
Deb Hanson	Board Member	Lived Experience Seniors
Robert Harrington	Board Member	Private MGB/WDH
Jessica Lamontagne	Board Member	Elected Official State Representative

**Community Action Partnership of Strafford County  
Board of Directors 2026**

Ian Oneail	Board Member	Private Finance
Roxanne Osgood	Board Member	Lived Experience Rochester Housing Authority
James Rathbun	Board Member	Lived Experience Head Start Policy Council
Julie Sackett	Board Advisor	Lived Experience ECE
Tom Southworth	Board Member	Elected/Appointed Official State Representative
Mark Toussaint	Board Member	Private Energy Sector
Christi-Anne Walter	HS Policy Council Chairperson	Lived Experience Head Start Policy Council Chair
Jeff Warach	Board Member	Elected/Appointed Official Supervisor of Checklist- Dover
Robert Warach	Board Member	Elected/Appointed Official City of Dover

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

Email: barnold@straffordcap.org Phone: (603) 435-2500 x.8151

## **Work Experience**

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

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

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

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

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

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

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

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

## **Military Service/Military Awards**

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

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



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

### **Education/Certifications**

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

### **Organizations**

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



Zachary Aham, Weatherization Energy Auditor/QCI  
Community Action Partnership of Strafford County  
Email: zaham@straffordcap.org Phone: 603-435-2500 ext 2350

## **Work Experience**

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

- Performed energy audits conforming to US Department of Energy standards
- Utilized TREAT modeling software to examine measure effectiveness
- Managed a pipeline of projects at various levels of completion
- Developed weatherization projects based on work scopes

*Maintenance Technician, Community Action Partnership of Strafford County, Nottingham, NH, Dec 2021 – Feb 2022*

- Executed small construction projects and building repairs.
- Performed wall repairs, painting, and general building clean-outs.
- Managed seasonal property maintenance, including spring and fall clean-ups

*Landscaping Technician, All Season Landscaping, Nottingham, NH, May 2022 – Sep 2022*

- Provided comprehensive lawn care and gardening services.
- Constructed hardscapes and walls.
- Operated large machinery for landscaping projects.

## **Education**

*BPI Energy Auditor/QCI, New York State Weatherization Directors Association, Syracuse NY, Jan 2024*

*BPI Building Analyst, Green Jobs Academy, Worcester MA, Aug 2023*

*Advanced TREAT Modeling, Community Action Partnership of Strafford County, Dover NH, Nov 2023*

*Environmental Science, Great Bay Community College & Franklin Pierce University*

*High School Diploma, Pinkerton High School*

## **Organizations**

Camp Counselor, Nottingham Parks and Recreation, Nottingham, NH, June 2019 – Aug 2021

Student-Athlete, Franklin Pierce University Cross Country and Track & Field, 2021 – 2023

Student-Athlete, Pinkerton Cross Country and Track & Field, 2017 – 2021

Member, NH WAP Technical Committee, 2023-Present

Erik Jakobs, Weatherization Energy Auditor/QCI  
Community Action Partnership of Strafford County  
Email: [ejakobs@straffordcap.org](mailto:ejakobs@straffordcap.org) Phone: 603-435-2500 ext 2350

## **Work Experience**

*Energy Auditor, Community Action Partnership of Strafford County, Dover NH, Aug 2025-Present*

- Performed energy audits conforming to US Department of Energy standards
- Utilized TREAT modeling software to examine measure effectiveness
- Managed a pipeline of projects at various levels of completion
- Developed weatherization projects based on work scopes

*Energy Auditor, Community Action Partnership of Hillsborough & Rockingham Counties, Manchester, NH, Aug 2024-Aug 2025*

- Performed energy audits conforming to US Department of Energy standards
- Utilized TREAT modeling software to examine measure effectiveness
- Managed a pipeline of projects at various levels of completion
- Developed weatherization projects based on work scopes

*Maintenance Technician, Community Action Partnership of Strafford County, Nottingham, NH, Dec 2021 – Feb 2022*

- Executed small construction projects and building repairs.
- Performed wall repairs, painting, and general building clean-outs.
- Managed seasonal property maintenance, including spring and fall clean-ups

*Residential Sales Consultant, Service Experts, Rochester, NH, May 2023 – Dec 2023*

- Met with homeowners to assess comfort concerns and determine appropriate HVAC solutions based on building envelope inspections and load calculations.
- Educated customers on evolving HVAC technologies, system efficiency, and upgrade options for aging equipment.
- Developed tailored heating and cooling solutions to maximize energy efficiency, indoor comfort, and long-term performance.
- Coordinated closely with installation teams to ensure accurate transfer of information and quality installation outcomes.

*Independent Insurance Agent, Self Employed, Casco, ME, Jan 2017-Apr 2023*

- Established and operated an independent insurance agency serving personal, business, farm, and light commercial clients.
- Built and retained a strong book of business through networking, cold calling, industry meetings, and digital outreach.
- Leveraged social media and specialty business groups to generate new leads and expand niche markets.
- Partnered with multiple carriers, including specialty insurers, to secure hard-to-place coverage solutions.

## **Education**

*BPI Energy Auditor/QCI, Build Green Maine, Oxford ME, Aug 2025*

Erik Jakobs, Weatherization Energy Auditor/QCI  
Community Action Partnership of Strafford County  
Email: [ejakobs@straffordcap.org](mailto:ejakobs@straffordcap.org) Phone: 603-435-2500 ext 2350

*BPI Building Analyst, Green Jobs Academy, Worcester MA, September, 2024*

*Bachelor of Science-Business Administration, Plymouth State University, Plymouth, NH 1985*

### **Organizations**

National Association of Home Builders, Green Builder Certification, 2007

NH REPA, 2026

**Community Action Partnership of Strafford County**  
**State of New Hampshire – WAP26**  
Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Bob Arnold	Energy Services and Housing Revitalization Director	\$86,320.00	25%	\$21,580.00
Zach Aham	Energy Auditor	\$58,240.00	25%	\$14,560.00
Erik Jakobs	Energy Auditor	\$53,040.00	25%	\$13,260.00