COMMISSIONER
Jared S. Chicoine

DEPUTY COMMISSIONER
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STATE OF NEW HAMPSHIRE

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

September 16, 2026

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

REQUESTED ACTION

1) Authorize the New Hampshire Department of Energy (Department) to enter into a **SOLE SOURCE** contract with Community Action Partnership of Strafford County (CAPSC), Dover, NH, Vendor #177200, in the amount of $2,580,311 for the Fuel Assistance Program (FAP) effective upon Governor and Executive Council approval through September 30, 2028. **100% Federal Funds.**

Funds to support this request are available in the account Fuel Assistance as follows:

02-52-52-52050-33540000-074-500587	FY 2027
Grants for Pub Assist & Relief	$2,580,311

2) Further request authorization to advance Community Action Partnership of Strafford County. $19,095 from the above-referenced contract amount.

EXPLANATION

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

FAP is a statewide program, funded by a Federal Low Income Home Energy Assistance Program (LIHEAP) Block Grant, and works to make home energy more affordable for income-qualified New Hampshire families, including those who are elderly or disabled. Program funds are targeted to low-income households with high energy burdens. The current maximum income level is 60% of the

State Median Income (SMI), which is $93,680 per year for a family of four. The average FAP benefit during the last program year was $1,002. The program operates on an October 1st through September 30th program year.

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

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

The Department has determined that the vendor is in good standing with the Secretary of State's Office, has secured the required levels of insurance, and has provided evidence of authority to execute and be bound by the contract. Documents supporting these assertions are available at the agency, for review upon request.

CAPSC is a non-profit organization, and the Department has confirmed the vendor is registered and in good standing with the Department of Justice's Charitable Division.

Respectfully submitted,

Jared S. Chicoine
Commissioner

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

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name Department of Energy		1.2 State Agency Address 21 S. Fruit St., Ste. 10, Concord, NH 03301	
1.3 Contractor Name Community Action Partnership of Strafford County		1.4 Contractor Address 577 Central Avenue, Suite 10, PO Box 160, Dover, NH 03820	
1.5 Contractor Phone Number (603) 435-2500	1.6 Account Unit and Class 33540000-074	1.7 Completion Date 09/30/2028	1.8 Price Limitation $2,580,311
1.9 Contracting Officer for State Agency Leah Richards, Fuel Assistance Program Administrator		1.10 State Agency Telephone Number (603) 271-3670	
1.11 Contractor Signature Ell Andrews Parker Date: 7/31/26		1.12 Name and Title of Contractor Signatory Betsey Andrews Parker, Chief Executive Officer	
1.13 State Agency Signature Jared C Date: 8/3/26		1.14 Name and Title of State Agency Signatory Jared S. Chicoine, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)* By:		Director, On:	
1.16 Approval by the Attorney General (Form, Substance and Execution) *(if applicable)* By:		On: 8/27/2026	
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number:		G&C Meeting Date:	

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

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

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

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

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

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

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

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

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

7. PERSONNEL.

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

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

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

terminate this Agreement, effective two (2) calendar days after giving the Contractor notice of termination;
8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;
8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or
8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

9. TERMINATION.
9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.
9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.
10.1 As used in this Agreement, the word "Property" shall mean all data, information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.
10.2 All data and any Property which has been received from the State, or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.
10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.
12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.
12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.
12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.
12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

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

14. INSURANCE.
14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:
14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than $1,000,000 per occurrence and $2,000,000 aggregate or excess; and
14.1.2 special cause of loss coverage form covering all Property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the Property.
14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.
14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.
15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A *("Workers' Compensation")*.
15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers'

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

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

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

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

19. CHOICE OF LAW AND FORUM.
19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.
19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

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

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

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

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

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

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

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

EXHIBIT A

SPECIAL PROVISIONS

1. Community Action Partnership of Strafford County hereinafter "the Contractor," agrees to provide services to implement the Low Income Home Energy Assistance Program (LIHEAP) Grant (also known as Fuel Assistance Program or FAP) as detailed in the scope of work.

2. On or before the date set forth in Block 1.7 of the General Provisions, the Contractor shall deliver to the State an independent audit of the Contractor's entire agency by a qualified independent auditor in good standing with the state and federal government.

3. This audit shall be conducted in accordance with the audit requirements of Office of Management and Budget (OMB) Circular 2 CFR200, Subpart F- Audit Requirements. The Fuel Assistance Program shall be considered a "major program" for purposes of this audit.

4. This audit report shall include a schedule of revenues and expenditures by contract or grant number of all expenditures during the Contractor's fiscal year. The Contractor shall utilize a competitive bidding process to choose a qualified financial auditor at least every four years.

5. The audit report shall include a schedule of prior years' questioned costs along with an Agency response to the current status of the prior years' questioned costs. Copies of all OMB letters written as a result of audits shall be forwarded to New Hampshire Department of Energy (Department). The audit shall be forwarded to the Department within one month of the time of receipt by the Agency, accompanied by an action plan for each finding or questioned cost.

6. Delete the following from paragraph 10 of the General Provisions: "The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in Exhibit A."

7. The costs charged under this contract shall be determined as allowable under the cost principles detailed in 2 CFR 200 Subpart E – Cost Principles.

8. Program and financial records pertaining to this contract shall be retained by the Contractor for three years from the date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as stated in 2 CFR 200.334-338 – Retention Requirements for Records.

9. In accordance with Public Law 103-333, the "Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act of 1995," the following provisions are applicable to this grant award:

a. Section 507: "Purchase of American-Made Equipment and Products – It is the sense of the Congress that, to the greatest extent practicable, all equipment and products purchased with funds made available in this Act should be American-made."

b. Section 508: "When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with federal money, all states receiving federal funds, including but not limited to state and local governments and recipients of federal research grants, shall clearly state (1) the percentage of the total costs of the program or project which will be financed with federal money, (2) the dollar amount of federal funds for the project or program, and (3) the percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources."

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

11. ADVANCES. Advance funds must be used solely for appropriate Fuel Assistance Program expenditures. All Fuel Assistance Program payments must be transferred from the Community Action Agency's (CAA's) general operating account into a specific Fuel Assistance Program account within 48 hours after being received electronically from the State. CAAs must submit the bank account number of the designated bank account for the advance funds to the Department prior to the electronic submission of the funds to the CAA. Unspent Advance program funds must remain in the FAP dedicated account at all times and cannot be comingled with any other CAA funds. CAAs are required to submit a complete electronic copy of the FAP-dedicated bank account statement to the Department on a monthly basis.

12. This is not a Research and Development (R&D) award. The Contractor's indirect rate is 15.9 percent.

13. The Department shall have the right to issue periodic notices, memos, and updated reporting forms and information.

14. Contractor shall notify Department of any media inquiries and responses and copies of published media clippings and broadcasts. The Department shall have the right to participate in any meetings with media.

15. The Department shall have the right to publicize progress of this program.

16. Prohibition on Boycotting Israel

For the purposes of this Section, the terms shall be defined as follows:

"Boycotting Israel" means engaging in refusals to deal, terminating business activities, or other similar commercial actions intended to limit commercial relations with persons doing business in Israel or in Israeli-controlled territories when the actions are taken (1) in compliance with or adherence to calls for a boycott of Israel other than those boycotts to which Pub. L. No. 96- 78, § 8, 93 Stat. 522 (1979) applies; or (2) in a manner that discriminates on the basis of nationality, national origin, or religion that is not based on a legitimate business reason.

If the State receives evidence that the Contractor is Boycotting Israel, the State shall determine whether the Contractor is Boycotting Israel. A statement indicating that the Contractor engaged in an action of Boycotting Israel or has taken any action of Boycotting Israel at the request, in compliance with, or in furtherance of calls to boycott Israel, may be considered as one type of evidence that the Contractor is, or has been, participating in act of Boycotting Israel. An expressive activity, alone, directed at a specific person or a governmental action may not be considered evidence of an action of Boycotting Israel.

A determination by the State that the Contractor is engaged in an action of Boycotting Israel constitutes an Event of Default.

17. The guidance of 2 CFR 200 flow down to all sub-grantee and/or sub-contractor(s).

18. During the duration of the contract the Contractor must maintain a valid and active Unique Entity Identifier (UEI) registration in SAM.gov.

EXHIBIT B

SCOPE OF SERVICES

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

The contract period, to be known as Program Year 2027 (PY27), will commence on upon approval from New Hampshire Governor and Executive Council (Governor and Executive Council), and will have a completion date of September 30, 2028.

FAP services will be defined to include the following categories:

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

EXHIBIT C

PAYMENT TERMS

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

LIHEAP PY2027 Funds:

$190,951 for administration costs, of which $19,095 will be issued as a cash advance;

$2,196,538 for program costs;

$91,522 for program support costs;

$101,300 for Assurance 16.

1. Drawdowns from the total contracted amount will be paid to the Contractor only after written documentation of cash need is submitted to the Department. Disbursement of the contracted amount shall be made in accordance with the procedures established by the State and 2 CFR 200.305(b) on an advance basis; limited to minimum amounts needed; and be timed to be in accordance with the actual, immediate cash requirements of the Contractor in carrying out the purpose of the program.

2. The Contractor must make timely payments to sub-contractors in accordance with the contract provisions.

3. Contractor shall submit a payment request to the Department for each month of the contract period. Payment requests from Contractor shall be received at the Department no later than the 15th day of each month, or the first business day following the 15th day.

4. The Authorization to spend the above-awarded funds will be provided in writing by the Department to the Contractor as the Federal funds become available (Exhibit I).

5. Complete documentation to support invoices shall be maintained by the Contractor for no less than three years as required under federal regulation. The Contractor is solely responsible for paying any disallowed costs associated with the misappropriation of federal funds and/or costs expended that the Contractor is not able to sufficiently support with expenditure backup documentation upon request for up to three years commencing the contract end date.

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

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT D

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

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS

U.S. DEPARTMENT OF EDUCATION - CONTRACTORS

U.S. DEPARTMENT OF AGRICULTURE – CONTRACTORS

U.S. DEPARTMENT OF LABOR

U.S. DEPARTMENT OF ENERGY

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

Fuel Assistance Administrator
New Hampshire Department of Energy, 21 South Fruit Street, Suite 10, Concord, NH 03301

(A) The Contractor certifies that it will or will continue to provide a drug-free workplace by:

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Contractor's workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an ongoing drug-free awareness program to inform employees about–

(1) The dangers of drug abuse in the workplace;

(2) The Contractor's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the contract be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the contract, the employee will–

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted–

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

(B) The Contractor may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

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

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

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

Community Action Partnership of Strafford County — Upon G&C approval through September 30, 2028

Contractor Name — Period Covered by this Certification

Betsey Andrews Parker

Name and Title of Authorized Contractor Representative

[signature] — 7/31/26

Contractor Representative Signature — Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT E

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

CERTIFICATION REGARDING LOBBYING

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS

U.S. DEPARTMENT OF EDUCATION - CONTRACTORS

U.S. DEPARTMENT OF AGRICULTURE – CONTRACTORS

U.S. DEPARTMENT OF LABOR

U.S. DEPARTMENT OF ENERGY

Programs (indicate applicable program covered): **Low-Income Home Energy Assistance Program**

Contract Period: Upon G&C approval through September 30, 2028

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

(1) No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-I.

(3) The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

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

Ell Andes Parr — CEO

Contractor Representative Signature — Contractor's Representative Title

Community Action Partnership of Strafford County — 7/31/26

Contractor Name — Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT F

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

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

Instructions for Certification

(1) By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.

(2) The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the Department determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.

(3) The certification in this clause is a material representation of fact upon which reliance was placed when the Department determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, may terminate this transaction for cause or default.

(4) The prospective primary participant shall provide immediate written notice to the Department to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

(5) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76.

(6) The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the Department.

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

(8) A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List (of excluded parties).

(9) Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

(10) Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, the Department may terminate this transaction for cause or default.

(11) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:

a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(c) are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (l) (b) of this certification; and

(d) have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.

(12) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

Certification Regarding Debarment, Suspension, Ineligibility and

Voluntary Exclusion - Lower Tier Covered Transactions

(To Be Supplied to Lower Tier Participants)

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

(a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.

(b) where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).

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

[signature]	CEO
Contractor Representative Signature	Contractor's Representative Title
Betsey Andrews Parker	7/31/26
Contractor Name	Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT G

CERTIFICATION REGARDING THE AMERICANS WITH DISABILITIES ACT COMPLIANCE

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

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

CEO

Contractor Representative Signature | Contractor's Representative Title

Community Action Partnership of Strafford County 7/31/26

Contractor Name | Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT H

CERTIFICATION

Public Law 103-227, Part C

ENVIRONMENTAL TOBACCO SMOKE

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

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

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

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

The applicant/Contractor further agrees that it will require the language of this certification be included in any subawards which contain provisions for the children's services and that all subcontractors shall certify accordingly.

[signature] CEO

Contractor Representative Signature | Contractor's Representative Title

Community Action Partnership of Strafford County 7/31/26

Contractor Name | Date

Exhibit I

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

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

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT J

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

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

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

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

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

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

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

[signature] Betsey Andrews Parker

Contractor Representative Signature | Authorized Contractor Representative Name & Title

Community Action Partnership of Strafford County 7/31/2026

Contractor Name | Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT J

FORM A

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

1. The UEI number for your entity is: 23KKLWND4943

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

______ NO X YES

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

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

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

______ NO X YES

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

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

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

Name: ____________________ Amount: ____________________

Name: ____________________ Amount: ____________________

Name: ____________________ Amount: ____________________

Name: ____________________ Amount: ____________________

Name: ____________________ Amount: ____________________

State of New Hampshire
Department of State

CERTIFICATE

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

Business ID: **65583**

Certificate Number: **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.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Treasurer 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 Betsy 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: 7/31/2026

Signature of Elected Officer
Name: Steve Trozinski
Title: Treasurer

CERTIFICATE OF LIABILITY INSURANCE

ACORD

DATE (MM/DD/YYYY): 07/27/2026

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

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

PRODUCER CGI Insurance, Inc. 5 Dartmouth Drive Auburn NH 03032	CONTACT NAME: Teri Davis PHONE (A/C, No, Ext): (877) 562-8954 FAX (A/C, No): (866) 574-2443 E-MAIL ADDRESS: TDavis@CGIBusinessInsurance.com
INSURED Community Action Partnership of Strafford County 577 Central St, Ste 10 Dover 03820	

INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A :	Hanover Insurance Company	22292
INSURER B :	Eastern Alliance	10724
INSURER C :	Evanston Insurance Company	35378
INSURER D :		
INSURER E :		
INSURER F :		

COVERAGES **CERTIFICATE NUMBER:** 26-27 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. LIMITS SHOWN ARE INCLUSIVE OF AMOUNTS REQUESTED BY THE CERTIFICATE HOLDER AND MAY NOT REFLECT POLICY LIMIT AMOUNTS IN EXCESS OF THOSE REQUESTED. ***Not Applicable in WY**

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE [X] OCCUR X Abuse Liability $1M GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY PRO-JECT LOC OTHER:			ZHVA192135	07/01/2026	07/01/2027	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	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY / SCHEDULED AUTOS X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY			AWVA156930	07/01/2026	07/01/2027	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
							Uninsured motorist combined single	$ 1,000,000
A	X UMBRELLA LIAB X OCCUR EXCESS LIAB CLAIMS-MADE DED X RETENTION $ 0			UHVA192136	07/01/2026	07/01/2027	EACH OCCURRENCE	$ 4,000,000
							AGGREGATE	$ 4,000,000
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		01000011379-2026	07/01/2026	07/01/2027	X PER STATUTE / OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000
C	Pollution Liability - Weatherization			MKLV5ENV105777	08/12/2026	08/12/2027	Aggregate Limit	$2,000,000
							Occurence Limit	$2,000,000
							Transportation Limit	$2,000,000

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

Workers Compensation 3A State: NH, ME

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

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: Betsey Andrews Parker

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Katrin Kasper (chair)	Town Of Lee, Elected Official
Brandi McKay Berry (vice chair)	Town of Barrington, Elected official
Sarah Kuhl (secretary)	Service Credit Union Foundation, Dover NH
Steve Trozinski (treasurer)	Community Member Dover, NH
Terry Jarvis (past chair)	Town Of New Durham, Elected Official
Nate Bernitz	Community Member, Dover NH
Heather Blumenfeld	Triangle Club
Bekki Carlson	Parent
Anthony Carr	Legal Representative, Shaheen & Gordon, P.A., Dover NH
Robert Harrington	Orthopedic Surgeon, Dover NH
Jessica Lamontagne	Elected State Representative
Deb Hanson	Senior Representative, Dover, NH
Ian Oneail	Finance Representative, Raymond, NH
Roxanne Osgood	Rochester Housing Authority
James Rathbun	Community Member Farmington, NH
Julie Sackett Early	Childhood Education Rep
Tom Southworth	Elected State Representative
Mark Toussaint	City of Rochester, Elected Official
Christi-Anne Walter	Head Start Policy Council
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**):**

Name	Job Title	Salary	% Paid from this Contract
Melena Lugo	Program Manager	$62,524.80	100%
Cassandra Martin	Lead Intake	$55,182.40	100%

Christina Demirbas	A16 Case Manager	$45,760.00	100%
Megan Hewitt	Certifier	$46,363.20	100%
Vicki McDonald	Intake Specialist	$51,168.00	100%
Rhonda Pretson	Intake Specialist	$51,168.00	100%

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

E. Check one of the following:

[X] 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).

____

____

____

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

[X] 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

2857	Community Action Partnership of Strafford County	PO Box 160	Dover	NH	03821-0160	G	5/15/2026

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

REVENUE

GRANTS	$14,421,951
DONATIONS	$268,446
PROGRAM SERVICES REVENUE	$1,251,930
INTEREST & DIVIDENDS	$2,364
ALL OTHER REVENUE	$2,452,412
TOTAL REVENUE	$18,397,103

EXPENSES

COMPENSATION OF OFFICERS, DIRECTORS, AND KEY PERSONNEL	$391,320
OTHER SALARIES & WAGES	$6,015,394
PAYROLL TAXES & EMPLOYEE BENEFITS	$1,032,816
OCCUPANCY, RENT, UTILITIES, AND INSURANCE	$400,394
PRINTING, PUBLICATIONS, POSTAGE, OFFICE SUPPLIES, AND IT	$274,866
ALL OTHER EXPENSES	$9,195,957
TOTAL EXPENSES	$17,310,747

2. BALANCE SHEET

Assets

Cash & Equivalents	$1,458,112
Investments	$26,798
Real Estate (less any depreciation)	$7,993,215
Other Property & Equipment (less any depreciation)	$
Pledges, grants, accounts receivable	$387,795
All other assets	$2,276,456
Total Assets	$12,142,376

Liabilities

Accounts Payable	$219,706
Loans Payable	$2,711,019
All other liabilities	$9,211,651
Total Liabilities	$12,142,376

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

Financial Statements

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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Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

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

	2024	2023
CURRENT ASSETS		
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	10,074	11,972
Total current assets	3,945,915	4,647,175
NONCURRENT ASSETS		
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	136,801	81,312
Total noncurrent assets	8,196,461	6,525,745
TOTAL ASSETS	$ 12,142,376	$ 11,172,920

LIABILITIES AND NET ASSETS

	2024	2023
CURRENT LIABILITIES		
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	65,895	36,264
Total current liabilities	905,446	2,637,983
NONCURRENT LIABILITIES		
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	70,906	45,048
Total noncurrent liabilities	3,295,215	3,105,877
Total liabilities	4,200,661	5,743,860
NET ASSETS		
Without donor restrictions	7,716,482	5,253,075
With donor restrictions	225,233	175,985
Total net assets	7,941,715	5,429,060
TOTAL LIABILITIES AND NET ASSETS	$ 12,142,376	$ 11,172,920

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

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

	Without Donor Restrictions	With Donor Restrictions	Total
CHANGE IN NET ASSETS			
REVENUES AND OTHER SUPPORT			
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
Total revenues and other support	18,397,103	173,699	18,570,802
NET ASSETS RELEASED FROM RESTRICTIONS	124,451	(124,451)	-
Total revenues, other support, and net assets released from restrictions	18,521,554	49,248	18,570,802
EXPENSES			
Program services			
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
Total program services	15,675,557	-	15,675,557
Supporting activities			
Management and general	1,365,044	-	1,365,044
Fundraising	270,146	-	270,146
Total expenses	17,310,747	-	17,310,747
CHANGE IN NET ASSETS BEFORE ACQUISITION OF PROPERTY AND LAND	1,210,807	49,248	1,260,055
ACQUISITION OF PROPERTY AND LAND	1,252,600	-	1,252,600
CHANGE IN NET ASSETS	2,463,407	49,248	2,512,655
NET ASSETS, BEGINNING OF YEAR	5,253,075	175,985	5,429,060
NET ASSETS, END OF YEAR	$ 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

	Without Donor Restrictions	With Donor Restrictions	Total
CHANGE IN NET ASSETS			
REVENUES AND OTHER SUPPORT			
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	(79,338)	-	(79,338)
Total revenues and other support	21,161,226	31,514	21,192,740
NET ASSETS RELEASED FROM RESTRICTIONS	161,314	(161,314)	-
Total revenues, other support, and net assets released from restrictions	21,322,540	(129,800)	21,192,740
EXPENSES			
Program services			
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	3,309,103	-	3,309,103
Total program services	19,704,560	-	19,704,560
Supporting activities			
Management and general	1,522,812	-	1,522,812
Fundraising	197,469	-	197,469
Total expenses	21,424,841	-	21,424,841
CHANGE IN NET ASSETS BEFORE ACQUISITION OF PROPERTY AND LAND	(102,301)	(129,800)	(232,101)
ACQUISITION OF PROPERTY AND LAND	720,514	-	720,514
CHANGE IN NET ASSETS	618,213	(129,800)	488,413
NET ASSETS, BEGINNING OF YEAR	4,634,862	305,785	4,940,647
NET ASSETS, END OF YEAR	$ 5,253,075	$ 175,985	$ 5,429,060

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

	Child Services	Community Services	Energy Assistance	Housing	Weatherization	Total Program Services	Intermediate (Allocation) Pools	Management and General	Fundraising	Total
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
Total expenses	$ 6,253,985	$ 2,332,090	$ 4,433,054	$ 1,378,466	$ 1,277,962	$ 15,675,557	$ -	$ 1,365,044	$ 270,146	$ 17,310,747

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

	Child Services	Community Services	Energy Assistance	Housing	Weatherization	Total Program Services	Intermediate (Allocation) Pools	Management and General	Fundraising	Total
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
Total expenses	$ 5,618,514	$ 1,213,031	$ 4,088,771	$ 5,475,141	$ 3,309,103	$ 19,704,560	$ -	$ 1,522,812	$ 197,469	$ 21,424,841

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

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
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)
NET CASH PROVIDED BY OPERATING ACTIVITIES	162,531	615,049
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property	(410,182)	(100,594)
Proceeds on sale of property	-	19,023
NET CASH USED IN INVESTING ACTIVITIES	(410,182)	(81,571)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments made on long term debt	(78,692)	(75,453)
NET CASH USED IN FINANCING ACTIVITIES	(78,692)	(75,453)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(326,343)	458,025
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	1,842,588	1,384,563
CASH AND RESTRICTED CASH, END OF YEAR	$ 1,516,245	$ 1,842,588
CASH AND RESTRICTED CASH		
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	$ 1,516,245	$ 1,842,588
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid during the year for interest	$ 98,720	$ 94,274
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND AND FINANCING ACTIVITIES		
Acquired property and land	$ 1,502,600	$ 945,514
Acquired long term debt	$ 250,000	$ 225,000

See Notes to Financial Statements

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 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.

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.

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.

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.

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:

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

NOTE 2. PROPERTY

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

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

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.

NOTE 4. LIQUIDITY AND AVAILABILITY

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

	2024	2023
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	31,335	36,215
Total financial assets	3,691,733	4,257,814
Less amounts not available to be used within one year:		
Restricted cash	31,335	36,215
Financial assets available to meet general expenditures over the next twelve months	$ 3,660,398	$ 4,221,599

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.

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:

	2024	2023
Within one year	$ 20,100	$ 20,000

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. PLEDGED 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.

NOTE 10. LONG TERM DEBT

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

	2024	2023
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

	2024	2023
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	$ 3,221,454	$ 3,057,976

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

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

NOTE 11. NET ASSETS

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

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

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

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.

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

Year Ending December 31	Amount
2025	$ 69,901
2026	38,401
2027	6,901
2028	6,901
2029	6,901
Thereafter	17,244
Total undiscounted lease liability	146,249
Less imputed interest	(9,448)
Total lease liability	$ 136,801

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.

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:

Year Ended December 31	Amount
2025	$ 25,526

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

	Community Action Partnership of Strafford County	Academy Street Family Housing, LLC	Total	Consolidating Adjustments	Consolidated
ASSETS					
CURRENT ASSETS					
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
Total current assets	3,849,304	105,860	3,955,164	(9,249)	3,945,915
NONCURRENT ASSETS					
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
Total noncurrent assets	7,346,890	849,571	8,196,461	-	8,196,461
TOTAL ASSETS	$ 11,196,194	$ 955,431	$ 12,151,625	$ (9,249)	$ 12,142,376
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
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
Total current liabilities	867,902	46,793	914,695	(9,249)	905,446
NONCURRENT LIABILITIES					
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
Total noncurrent liabilities	2,522,067	773,148	3,295,215	-	3,295,215
Total liabilities	3,389,969	819,941	4,209,910	(9,249)	4,200,661
NET ASSETS					
Without donor restrictions	7,580,992	135,490	7,716,482	-	7,716,482
With donor restrictions	225,233	-	225,233	-	225,233
Total net assets	7,806,225	135,490	7,941,715	-	7,941,715
TOTAL LIABILITIES AND NET ASSETS	$ 11,196,194	$ 955,431	$ 12,151,625	$ (9,249)	$ 12,142,376

See Independent Auditors' Report

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

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

	Community Action Partnership of Strafford County	Academy Street Family Housing, LLC	Consolidated
CHANGE IN NET ASSETS			
REVENUES AND OTHER SUPPORT			
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
Total revenues and other support	18,504,208	66,594	18,570,802
EXPENSES			
Program services			
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
Total program services	15,610,070	65,487	15,675,557
Supporting activities			
Management and general	1,365,044	-	1,365,044
Fundraising	270,146	-	270,146
Total expenses	17,245,260	65,487	17,310,747
CHANGE IN NET ASSETS BEFORE ACQUISITION OF PROPERTY AND LAND	1,258,948	1,107	1,260,055
ACQUISITION OF PROPERTY AND LAND	1,252,600	-	1,252,600
CHANGE IN NET ASSETS	2,511,548	1,107	2,512,655
NET ASSETS, BEGINNING OF YEAR	5,294,677	134,383	5,429,060
NET ASSETS, END OF YEAR	$ 7,806,225	$ 135,490	$ 7,941,715

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

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER	FEDERAL EXPENDITURES	
U.S. Department of Agriculture					
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	16,974	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	550,771	554,917
Total U.S. Department of Agriculture					$ 831,865
U.S. Department of Housing and Urban Development					
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	87,497	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	177,595	417,557
Supportive Housing Program	14.235	State of New Hampshire Department of Health and Human Services	010-092-7176-102-0415		39,178
Total U.S. Department of Housing and Urban Development					$ 1,023,681
U.S Department of Homeland Security			593800-035		$ 5,779
Emergency Food and Shelter National Program	97.024	United Way			
Total U.S. Department of Homeland Security					$ 5,779
U.S. Department of Energy					
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	140,992	$ 394,288
Total U.S. Department of Energy					$ 394,288

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

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER		FEDERAL EXPENDITURES
U.S. Department of Health & Human Services					
Aging Cluster					
Special Programs for the Aging - Title III, Part B	93.044	State of New Hampshire 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	5,948	$ 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	345,658	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	10,000	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 Impletementation & 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		60,209
Total U.S. Department of Health & Human Services					$ 10,851,592
TOTAL					**$ 13,107,205**

NON-FEDERAL AWARDS

Electrical Assistance Program		NH Public Utilities Company			$ 242,065

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.

Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

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

Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

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

Melena Lugo, Fuel and Electric Manager
Community Action Partnership of Strafford County
Email: mlugo@straffordcap.org Phone: (603) 435-2500 x8137

Work Experience

Fuel & Electric Manager, Community Action Partnership of Strafford County 2025–Present

- Supervise and support a team of six staff, strengthening service delivery, workflow consistency, and client engagement.
- Serve as the **only individual in New Hampshire managing both the Fuel Assistance and Electric Assistance programs**, demonstrating statewide expertise and exceptional operational leadership.
- Expanded the program's client base through targeted outreach and improved referral pathways.
- Planned and executed 35 community outreach events, increasing organizational visibility and strengthening community partnerships.
- Built collaborative relationships with schools, healthcare providers, community agencies, and state partners to remove systemic barriers to client success.
- Established formal partnerships with the Rochester and Dover Housing Authorities, improving access to housing supports.
- Strengthened internal collaboration across CAPSC departments, contributing to a unified organizational culture.
- Serve on the Safety Committee and Morale Committee, supporting agency-wide safety practices and staff engagement.
- Supported major agency initiatives including the CAPSC Golf Tournament, Annual Meeting, and Extended Pantry operations.
- Created a comprehensive resource list now used across multiple departments to improve staff efficiency and client access.

Patient Access Representative, Wentworth-Douglass Hospital, 2024–Present

Executive Director/COO, Willand Warming Center & Karlee's Home Team, 2022–2024

Security Officer / Field Training Officer, Wentworth-Douglass Hospital — 2019–2024

Transitional Living Coordinator, Waypoint NH, 2021

Street Outreach Case Manager, Waypoint NH, 2019–2021

Home Support Supervisor, Homemakers Health Care, 2016–2018

Administrative Assistant, Wentworth-Douglass Hospital / MGB, 2022–2023

Security Guard, Bank of NH Pavilion, 2016–2022

Safety Team Security Member, Rochester Schools, 2016–2017

Parent Aide / Case Manager, Waypoint NH, 2014–2016

Education/Certifications

Bachelor’s Degree, Human Services/Court Advocacy, University of New Hampshire (In Progress, June 2026)

Bachelor’s degree in psychology/criminal justice, Merrimack College & Mt. Washington College

CRSW Training, University of New Hampshire (2021)

Certification in Drug & Alcohol Counseling, Northern Essex Community College (2014)

Associate’s degree in paralegal studies — Hesser College (2002)

Skills

Leadership & Advancement

Provide direct staff supervision, including hiring, onboarding, performance evaluation, coaching, and ongoing professional development to build strong, mission-aligned teams.

Lead team development initiatives that strengthen communication, promote accountability, and improve service delivery outcomes.

Facilitate effective cross-department collaboration to streamline processes, ensure program alignment, and support organizational goals.

Contribute to strategic planning by assessing organizational needs, setting measurable objectives, and implementing actionable long-term solutions.

Manage complex projects from conception through completion, coordinating timelines, resources, stakeholders, and deliverables.

Analyze and improve workflows to increase efficiency, reduce operational gaps, and enhance client and staff experience.

Engage with community partners, stakeholders, and local organizations to strengthen networks and expand program reach.

Cultivate and maintain partnerships that support service integration, resource sharing, and collaborative initiatives.

Provide high-level support for agency and community events, including logistics, planning, staffing, and stakeholder engagement.

Coordinate crisis responses, ensuring staff and client safety while maintaining compliance with agency protocols and legal requirements.

Maintain compliance with organizational, state, and federal regulations, contributing to audits, documentation accuracy, and risk mitigation.

Model and promote safety leadership by implementing protocols, supporting de-escalation practices, and fostering a culture of preparedness.

Client & Program Expertise

Provide holistic case management services, including intake, service planning, follow-up, and ongoing client support.

Conduct comprehensive needs assessments to determine client goals, risks, and service gaps.

Deliver trauma-informed care grounded in empathy, safety, empowerment, and cultural responsiveness.

Respond to high-stress situations with effective crisis intervention strategies that ensure client stabilization and safety.

Offer supportive counseling that promotes client self-determination, resilience, and progress toward established goals.

Assist clients with resource navigation, including housing, healthcare, financial assistance, mental health support, and community programs.

Administrative & Technical Skills

Manage complex scheduling needs for staff, clients, meetings, and program operations.

community Action PARTNERSHIP of Strafford County

Prepare reports, program summaries, and data analyses to support decision-making and compliance reviews.

Communicate effectively with internal teams, external partners, and clients through clear, professional written and verbal interactions.

Proficient with Microsoft Office Suite (Word, Excel, Outlook, PowerPoint) and multiple case management and documentation platforms, including ECOS, Empowor, EPIC, HMIS, MMIS, DocuSign, FAP/EAP, and ADP.

Certifications & Compliance

HIPAA Compliant
AVADE Certified
Taser X2E Certified
American Heart Association Basic Life Support (AHA BLS)
AED Certified
Naloxone Administration Trained
Motivational Interviewing Trained
Trauma-Informed Care Trained
Mental Health First Aid Certified

Additional Professional Experience

Fundraising & Grant Writing: Experience developing grant proposals, preparing narratives, gathering data, and supporting fundraising strategies to secure program funding.

Event Planning: Over 20 years of experience planning, coordinating, and executing events of varying sizes, including community events, training, fundraisers, and organizational functions.

Budget & Staff Management: More than 25 years overseeing budgets, allocating resources, tracking expenditures, and leading diverse teams in high-paced environments.

Cassandra Martin, Lead Intake Specialist
Community Action Partnership of Strafford County
Email: cmartin@straffordcap.org Phone: (603)435-2500 x8148

Work Experience

Lead Intake Specialist, Community Action Partnership of Strafford County, Dover, NH, February 2023 – Present

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

Taxi Driver, Thomas Taxi Service, Saint Albans, VT, June 2016 - June 2022

Sales Associate, Advantage Rental, Saint Albans, VT, July 2005 – May 2016

Education

High School Diploma or GED in General Studies

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

Christina Demirbas, Energy Services Case Manager (LIHEAP Intake Specialist)
Community Action Partnership of Strafford County
Email: cdemirbas@straffordcap.org   Phone: (603) 435-2500 x0926

Work Experience

Energy Services Case Manager (LIHEAP Intake Specialist), Community Action Partnership of Strafford County, 2025 to Present

- Case Management & Compliance: Maintain consistent and effective program operations, providing coordinated service delivery and utilizing strong recordkeeping and reporting skills.
- LIHEAP Intake and Review: Conduct thorough needs assessments with clients and review all fuel applications to ensure completion and accuracy to determine program eligibility.
- Deadline Adherence: Ensure timely processing of regular applications and expedited processing of emergency crisis applications, coordinating interventions with energy suppliers on behalf of qualified households to prevent service disconnection.
- Client Communication & Advocacy: Provide positive staff/client communications, model direct, positive, honest and respectful behavior in every aspect of work, and community service, and speak to community groups to explain agency programs and policies.
- Inter-Agency Relations: Establish and maintain crucial professional relationships with other agencies and organizations to facilitate comprehensive client support.

Office Assistant, RB Allen Co., North Hampton, NH, 2023 - 2025

Customer Service/Administrative, Drinkwater Flowers, Hampton, NH, 2018 - 2020

Manager, Down to Earth Garden Shop/Down to Earth Landscaping, Newburyport, MA, 2012 - 2018

Skills

Case Management: LIHEAP Intake, Needs Assessment, Client Services, Document Review, Program Compliance, Recordkeeping.

Administrative & Technical: Data Entry, CRM Software (3 years), ERP Software, Word Processing, Clerical Experience, Front Desk.

community Action PARTNERSHIP of Strafford County

Software Proficiency: Microsoft Outlook, Microsoft Word, Microsoft Excel, Google Suite (2 years), Windows.

Soft Skills: Communication Skills **(10+ years)**, Organizational Skills, Time Management, Phone Etiquette (10+ years).

Education/Certifications

Human Services/Psychology (Associates) – John Tyler Community College, Chester, VA (2008–2009)

Phlebotomy (Certified) – American Red Cross, Portsmouth, NH (2013)

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Megan Hewitt, Experience Certifier
Community Action Partnership of Strafford County
Email: mhewitt@straffordcap.org Phone: (603) 435-2500 x8131

Work Experience

Experience Certifier, Community Action Partnership of Strafford County, 2023–Present

Intake, Community Action Partnership of Strafford County, 2022-2023

Subrogation Specialist, CCS Companies, 2009-2014

Professional Skills

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

Education

A.D. Paralegal Studies Hesser College 2009

Professional Certifications

Introduction to motivational interviewing

Vicki McDonald, Director, Fuel and Electric Assistance Program
Community Action Partnership of Strafford County
Email: vmcdonald@straffordcap.org Phone: (603) 435-2500 x8148

Work Experience

2005 – Present

Community Action Partnership of Strafford County, Director Fuel and Electric Assistance Program

Community Action Partnership of Strafford County Center Director Farmington Children's Center

Community Action Partnership of Strafford County, Center Director, Dover Children's Center

Education

Hesser College, Associates in Criminal Justice

Skills

- Self motivated
- Team player
- Quick learner

Rhonda Pretson, Intake Specialist
Community Action Partnership of Strafford County
Email: rpreston@straffordcap.org Phone: (603) 435-2500 x2330

Work Experience

FAP/EAP Program, Community Action Partnership of Strafford County, 2025 - Present

- Completed FAP/EAP applications to help people get assistance with Fuel and Electric.

Summer Meal Program, Community Action Partnership of Strafford County, 2013-2022

Rochester Head Start, Community Action Partnership of Strafford County, 2013 – 2022

Zinga Frozen Yogurt, Rochester, NH, 2012 – 2013

Franklin School District/Franklin Middle School, Attendance Secretary, Administrative Secretary, Guidance Secretary, 2002-2011

Education

Martha's Vineyard Regional High School, High School Diploma

Community Action Partnership of Strafford County
State of New Hampshire – FAP27
Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Melena Lugo	Program Manager	$62,524.80	100%	$62,920.00
Cassandra Martin	Lead Intake	$55,182.40	100%	$55,182.40
Christina Demirbas	A16 Case Manager	$45,760.00	100%	$46,051.20
Megan Hewitt	Certifier	$46,363.20	100%	$46,654.40
Vicki McDonald	Intake Specialist	$51,168.00	100%	$51,500.80
Rhonda Pretson	Intake Specialist	$51,168.00	100%	$51,500.80