

City of Dover, NH
FY24 CDBG Annual Action Plan

Draft 1/4/23

Section 1

CDBG Program Description

CDBG PROGRAM DESCRIPTION

The City of Dover is designated as an Entitlement Community by HUD. That means that each year, the City receives funds directly from HUD rather than having to apply to the State for CDBG funds.

These funds may only be used to address one of HUD’s three National Objectives:

1. Benefit low and moderate income persons.
2. Prevent or eliminate blight.
3. Meet other community development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community, and other financial resources are not available to meet such needs.

The City of Dover has traditionally used CDBG funding to address the first National Objective listed above.

CONSOLIDATED PLAN

In 2020, the City adopted a 5-year Consolidated Plan as mandated by HUD requirements. The Consolidated Plan serves as a strategic plan for addressing issues such as of homelessness, housing, public services, community and development needs and expanding economic opportunities for very low, low and moderate income persons within the community. The Consolidated Plan includes the Goals provided below. Funded activities must meet one of the Goals.

DOVER CONSOLIDATED PLAN GOALS

- | | |
|-------------------------------|--|
| Goal #1:
Goal Description: | Access to Services
To provide increased opportunities to residents of the City who require education, health, recreation, shelter, transportation and related human services. |
| Goal #2:
Goal Description: | Renter and Homeowner Assistance
Weatherization and energy efficiency, Housing unit rehab, security deposit assistance, Lead based paint hazard. |
| Goal #3:
Goal Description: | Public Improvements
Development and improvements related to facilities and housing units utilized by qualifying populations and individuals. |
| Goal #4:
Goal Description: | Economic Development
Improvements, and the support of efforts, intended to promote economic development and to enhance economic opportunities for qualifying business, populations and individuals. |
| Goal #5:
Goal Description: | Accessibility and Transportation
Access to social services and employment and removal of architectural barriers. |

ACTION PLAN

To implement the Consolidated Plan, the community must annually adopt an Action Plan that identifies activities and projects that the community has decided to fund with CDBG funds. The Action Plan serves as a means to assure that the Goal and Objectives of the Consolidated Plan are being addressed. As part of the Action Plan process, citizens must be allowed an opportunity to provide comments on the Plan during the review process and after it has been approved by the City. After approval by the City, and a subsequent 30-day public comment period, the Action Plan must be sent to HUD for their review and approval.

This is the fourth Action Plan of the current Consolidated Plan.

ELIGIBLE ACTIVITIES

Examples of eligible activities include:

Acquisition: Acquisition of real property for any public purpose.

Activity Delivery Costs (ADC): Separate from general administration and planning activities, these are costs associated with administering specific grant awards. These costs include activities such as contract provision monitoring, Davis Bacon related activities and performing environmental reviews for each recipient.

Administration and Planning: Payment of administrative costs and carrying charges related to the general planning and execution of Community Development program. The amount shall not exceed 20 percent of the grant plus 20 percent of the current year's estimated program income.

Clearance and Remediation Activities: Clearance, demolition, and removal of buildings and improvements.

Disposition: Disposition of real property acquired with CDBG funds.

Economic Development: Activities include direct economic development assistance to for-profit entities and job training programs.

Housing Rehabilitation: Single family, multi-family, low income public housing or other publicly owned residential buildings.

Loss of Rental Income: Payments to owners for losses of rental income during relocation of individuals or families displaced by Community Development program activities.

Planning: Planning activities, data gathering, studies and analysis.

Public Facilities and Improvements: Acquisition, construction, reconstruction, rehabilitation or installation of public facilities and improvements.

Public Services. Provision of public services including labor, supplies, and materials. The amount shall not exceed 15 percent of the grant plus 15 percent of program income from the previous year.

Section 2

Funding Pool, Funding Categories, Mandated
Funding Formulas, Proposed Funding by Category &
Contingency Funding Formula

AVAILABLE FUNDING Overview

FUNDING POOL

The City of Dover calculates the total FY23 Action Plan funding pool based upon the following factors:

- | | |
|---|--------------|
| 1. Anticipated FY24 Annual Allocation from HUD: | \$300,000.00 |
| 2. Anticipated FY24 Program Income available for FY24 AP: | \$8,500.00 |
| 3. Anticipated FY23 Program Income available for FY24 AP: | \$16,000.00 |

Based upon items 1, 2 & 3 above, the total anticipated funding pool for the FY24 Action Plan is **\$324,500.00**

FUNDING CATEGORIES

All funded activities fall into one of four categories:

1. Public Services
2. Economic Development
3. Public Facilities
4. Administration (*General Administration & Planning; Activity Administration*)

HUD MANDATED FUNDING FORMULAS

Public Services: The maximum amount of funding that can be allocated for all *Public Services* equals fifteen percent of the *anticipated* FY24 grant amount plus fifteen percent of the *anticipated* FY23 program income: **\$48,000.00**

General Administration & Planning: The maximum amount of funding that can be allocated for *General Administration & Planning* equals twenty percent of the *anticipated* FY24 grant amount plus twenty percent of the *anticipated* FY24 program income: **\$62,000.00**

Note: There are no HUD mandated funding formulas/caps for Public Facilities, Economic Development or Activity Administration

PROPOSED FUNDING BY CATEGORY

Public Services: \$48,000.00

- Allocations to applicants under the Public Services category include activities such as operating expenses, supplies and rental security deposits.

Economic Development: \$22,500.00

- Funding for the DELP loan pool, job training and related economic development activities.

Public Facilities: \$180,000.00

- Funding for construction based activities and projects.

Administration: \$74,000.00

- General Administration & Planning: \$62,000.00
General Administration of the CDBG program such as updating of the Consolidated Plan; development of the Action Plan; annual performance reporting to HUD (CAPER); quarterly and semi-annual reporting to HUD; training & legal notices.
- Activity Administration: \$12,000.00
Administrative costs associated with individual Activities. Activity specific costs include contract development & administration, processing requests for reimbursement, site visits, subrecipient monitoring and environmental review.

CONTINGENCY FUNDING FORMULA

In the event that that the FY24 Entitlement Grant amount and/or the FY23 or FY24 Program Income amounts are other than as listed above, allocations will be adjusted as follows:

Public Services: Public Service allocations will each be adjusted by an equal percentage, to achieve a total Public Service allocation amount that will meet, but not exceed, the 15% Public Services CAP.

Economic Development: After adjusting for General Administration and Public Services, the Economic Development allocation will be adjust as necessary to assure that the total of all FY24 allocations meet, but do not exceed, the total funding pool.

Public Facilities: No adjustment will be made to allocations.

General Administration and Planning: Allocation will be adjusted to meet, but not exceed, the 20% cap.

Section 3

Funding Requests – Activity Summary

FUNDING REQUESTS – ACTIVITY SUMMARY

Public Services, Public Facilities, Economic Development & Administration

Following are the names of applicants with the amount requested and a very brief description of proposed use of funds. See applications from organizations and activities in Section 4 for a description of the program and expanded discussion regarding use of funds.

PUBLIC SERVICES

1. AIDS Response Seacoast

Amount Requested: \$10,000.00

Staff Recommendation: \$8,000.00

Partially support the salaries and benefits of the Case Management Department staff, consisting of a Program Manager, Medical Case Managers and a Financial Administrator.

2. Alliance for Community Transportation

Amount Requested: \$4,000.00

Staff Recommendation: \$4,000.00

Operate TripLink, a regional transportation call center; operate Community Rides that provides transportation to healthcare for seniors and individuals with disabilities; provide staffing for Regional Coordination Council to provide greater access to community transportation resources.

3. Dover Welfare

Amount requested: \$4,500.00

Staff Recommendation: \$4,500.00

Security deposit program. To help people of Dover move into apartments when they cannot afford deposits.

4. HAVEN

Amount Requested: \$7,500.00

Staff Recommendation: \$7,500.00

Funds requested will pay a portion (approximately 5%) of the rental costs of our new Strafford County 6-unit Domestic Violence shelter

5. My Friend's Place

Amount requested: \$30,000.00

Staff Recommendation: \$19,000.00

General operating cost to run both the Emergency Shelter and the Transitional Housing programs.

6. Strafford Nutrition & Meals on Wheels

Amount requested: \$5,000.00

Staff Recommendation: \$5,000.00

Help provide meals to homebound, elderly & low-income disabled Dover residents. Approximately 5,000 meals.

ECONOMIC DEVELOPMENT

1. City of Dover - Economic Development Activities:

Amount Requested: \$22,500.00

Staff Recommendation: \$22,500.00

Funding for the DELP loan pool, job training and related economic development activities.

PUBLIC FACILITIES PROJECTS

1. Community Action Partnership of Strafford County - Weatherization & Energy Efficiency

Amount Requested: \$25,000.00

Staff Recommendation: \$25,000.00

Funding to supplement the Weatherization Assistance Program for Dover residents.

2. Jenny Thompson Pool Barrier Removal Project

Amount Requested: \$125,000.00

Staff Recommendation: \$125,000.00

ADA access improvements at Jenny Thompson Pool.

3. City of Dover – Rental Unit Rehab FY24

Amount Requested: \$30,000.00

Staff Recommendation: \$30,000.00

Rehab program designed to bring existing rental units up to certain housing quality standards that then make the units eligible for housing voucher or similar programs for moderate, low or very low income households.

ADMINISTRATION

1. General Administration & Planning

Amount Requested: \$62,000.00
Staff Recommendation: \$62,000.00

Activities associated with overall administration of the CDBG program. Activities include development of the Action Plan; quarterly, semi-annual and annual reporting to HUD; training & legal notices. The amount proposed equals the maximum amount permissible per HUD regulations.

2. Activity Administration

Amount Requested: \$12,000.00
Staff Recommendation: \$12,000.00

Administrative costs associated with individual Activities. Activity specific costs include contract development & administration, processing requests for reimbursement, site visits, subrecipient monitoring and environmental review.

CAP Weatherization & Energy Efficiency:	\$2,000.00
Jenny Thompson Pool Barrier Removal	<u>\$10,000.00</u>
	\$12,000.00

Section 4

Applications, Funding Sources, Funding Requests
and Recommended Allocations

Proposed FY24 Funding Sources & Allocations

FY24 Funding Pool

Anticipated FY24 Federal Grant	\$300,000.00
Anticipated FY24 PI available for FY24 AP:	\$8,500.00
Anticipated FY23 PI available for FY24 AP:	\$16,000.00
Available for FY24 Funding Pool:	\$324,500.00

Activities

Public Services	Amount Requested	Current Year Allocation	Recommended Allocation
AIDS Responses	\$10,000.00	\$6,570.00	\$8,000.00
Alliance for Community Transportation (ACT)	\$4,000.00	\$4,000.00	\$4,000.00
Dover Welfare Sec Deposit	\$4,500.00	\$3,529.00	\$4,500.00
HAVEN	\$7,500.00	\$5,570.00	\$7,500.00
My Friends Place (MFP)	\$30,000.00	\$10,570.00	\$19,000.00
Strafford Nutrition Meals on Wheels (SNMoW)	\$5,000.00	\$3,000.00	\$5,000.00
Total	\$61,000.00	\$33,239.00	\$48,000.00

Econ Development	Amount Requested	Current Year Allocation	Recommended Allocation
Loan Pool & Buisness Assistance	\$22,500.00	\$66,842.00	\$22,500.00
Total	\$22,500.00	\$66,842.00	\$22,500.00

Public Facilities	Amount Requested	Current Year Allocation	Recommended Allocation
CAP Weatherization & Energy Efficiency Program	\$25,000.00	\$27,000.00	\$25,000.00
Jenny Thompson Pool Barrier Removal	\$125,000.00	NA	\$125,000.00
Rental Unit Rehab FY24	\$30,000.00	\$41,000.00	\$30,000.00
Total	\$180,000.00	\$68,000.00	\$180,000.00

Administration	Amount Requested	Current Year Allocation	Recommended Allocation
General Administration	\$62,000.00	\$64,359.00	\$62,000.00
Activity Administration			
- CAP Weatherization Activity Delivery	\$2,000.00	\$2,000.00	\$2,000.00
- Jenny Thompson Pool Barrier Removal	\$10,000.00	NA	\$10,000.00
Total	\$74,000.00	\$66,359.00	\$74,000.00

Grand Total	\$337,500.00		\$324,500.00
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AIDS Response Seacoast

APPLICATION: DOVER CDBG FY24

APPLICANT INFORMATION	
Organization AIDS Response Seacoast	Tax ID 22-2884488
Name of Program or Project AIDS Response Seacoast	
Name of Executive Director Tamara Leibowitz	
Mailing Address 7 Junkins Avenue, Portsmouth, NH 03801	
Physical Address Same	
Contact Person Tamara Leibowitz	Phone 603-433-5377
E-Mail tamaral@arsnh.org	Website www.aidsresponse.org
Please Identify the Type of Organization Applying for Funds (Note: More than one may apply) <input checked="" type="checkbox"/> 501(c)(3) Government <input type="checkbox"/> For-profit authorized under 570.201(o) <input type="checkbox"/> Unit of <input type="checkbox"/> Faith-based Organization <input type="checkbox"/> Institution of Higher Education <input type="checkbox"/> Other (Explain):	
Tax ID # 22-2884488	
SAM UEI # 78-013-3013	SAM Expiration Date 2/10/2023

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 10,000.00
<p>Provide a <u>very brief</u> summary of the <u>activity</u> or <u>project</u> for which the funds are requested. Keep responses to one or two sentences (i.e. <i>After School Care for K-4th grade students. Repair of homeless shelter roof.</i>)</p> <p>Funding will be utilized to partially support the salaries and benefits of the Case Management Department staff, consisting of a Program Manager, Medical Case Managers and a Financial Administrator.</p>

PROJECT LOCATION
<p>Location(s) where services will be provided, or physical improvements will be made.</p> <p>7 Junkins Avenue, Portsmouth, NH 03801</p>

BENEFICIARIES

Beneficiaries:

For **FY 2024 (7/1/2023 – 6/30/2024)** please provide the *estimated* number of unduplicated Dover beneficiaries that will benefit from this CDBG funded activity or project, not necessarily your entire client population (Note: these numbers will be monitored during the funding year): 23

For **FY 2022 (7/1/2021 – 6/30/2022)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 23

Were Dover CDBG funds used to fund this activity or project in **FY 2023 (7/1/2022 – 6/30/2023)**: Yes

If so, how much? \$6570

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.)

Persons living with HIV/AIDS, Low-Income households

CLIENT POPULATION

Does your organization have criteria/protocols in place that are used to determine when clients will or will not receive assistance for this program or activity?: Yes No

If yes, are the criteria/protocols in writing?: Yes No

NARRATIVE – PUBLIC SERVICE ACTIVITY OR PROGRAM ONLY

Please provide a detailed description for the proposed activity (*not the organization*). This section should describe the use of funds, why the funds are needed and how the funds will ultimately benefit Dover low-moderate income individuals.

The Department of Clients Services provides clients-centered Medical Case Management for people living with HIV/AIDS who live in Rockingham and Strafford Counties of New Hampshire. Case managers at ARS provide direct, face-to-face meetings for initial assessments, reassessments and informal ‘check-in’ meetings, phone support and medical and social referrals as indicated. Within this process, a client’s needs and goals are assessed and an individual service plan (ISP) is developed in collaboration with the client to attain their goals. A case manager coordinates this process by providing information, advocacy and referrals linking clients to primary and specialty health care, dental, mental health/substance misuse counseling, Medicaid, Medicare, fuel assistance, SNAP, Section 8 Housing and the AIDS Drug Assistance Program (ADAP) administered by the New Hampshire Department of Health and Human Services CARE program.

CDBG funds will be used to partially cover the salaries and benefits of the Medical Case Managers, program director and financial administrator. The services provided by ARS Client Services Department directly benefit Dover residents, of which 90 % are low or very low incomes, receive the medical care necessary for them to maintain their health and obtain viral suppression.

Please indicate who prepared the overall cost estimate for the activity. Executive Director and Finance Director

NARRATIVE – PUBLIC FACILITY ACTIVITY OR PROJECT ONLY

Please provide the following information for the proposed project (*not the organization*):

Describe the nature of the project:

Describe how the project will ultimately benefit Dover low/moderate income individuals or Dover presumed benefit populations :

Proposed project starting date:

Proposed project completion date:

Provide a total project cost broken down by major phases of the project (purchase property, clearing & grading, foundation, building construction, etc.):

Note: Written estimates, based upon the information provided above, are required and must be submitted with this application. Estimates must be prepared by qualified individuals/companies. Please include three estimates.

PERFORMANCE OUTCOME MEASURES

Provide the outcomes proposed & the method of measurement. You may list multiple outcomes.

Outcome	Measurement
Example 1: Decrease in number of “latch-key kids” Example 2: Decreased dependence on emergency care facilities for non-emergency care of low/mod adults	Example 1: # of children who participate in afterschool program Example 2: Increase in number of low/mod income residents that seek care from health program.
95% of clients will maintain stable and satisfactory housing	Number of clients in stable and satisfactory housing divided by total number of clients.
90% of clients will have an HIV viral load <200 copies/ml at last viral load test during measurement year.	Number of clients with viral load <200 copies/ml divided by number of clients with HIV diagnosis with at least one HIV viral test in the measurement year.

DESCRIPTION OF ORGANIZATION

Please provide a description for the organization or agency that is undertaking the activity or project.

AIDS Response Seacoast (ARS) is a non-profit, community-based HIV/AIDS Service Organization dedicated to providing direct assistance, educations and advocacy for persons living with and affected by HIV/AIDS. ARS provides services to clients at all stages of HIV infection that live in Rockingham and Strafford counties of New Hampshire as well as providing educational programs throughout New Hampshire. It is the mission of ARS to support and assist those infected and affected by HIV/AIDS in maintaining a high quality of life through direct assistance and advocacy and to prevent the spread of new infections by promoting safer practices and education for local and regional communities.

AUDIT AND EVALUATION

Does your organization have an annual CPA audit or other financial statement? Yes

If yes, please submit most recent audit or financial statements as an attachment to this application.

Is your organization evaluated by outside agencies or programs? Yes

If yes, please note the agency/program and how often the evaluation occurs.

New Hampshire Department of Health & Human Services, Bureau of Infectious Disease Control: Program and fiscal audit done annually.

Boston Public Health Commission, HIV/AIDS Service Division (administering agency for Ryan White CARE Act for Boston Eligible Metropolitan Area (EMA))-Program and fiscal audit annually.

BOARD OF DIRECTORS	
Name	Residence (city/town)
Raymond Ouellette	Dover, NH
Elvin Palacios	Dover, NH
Art Nicholson	Portsmouth, NH
David Steady	Portsmouth, NH
Kelsey Elliott	Rochester, NH
Tyra Bauguess	Somersworth, NH
Jordan McKenny	Dover, NH
Kaleb Coder	Rochester, NH

BUDGET: ACTIVITY or PROJECT -PLEASE SEE ATTACHED

Use box 1 or 2 below to provide a budget for the proposed activity or project. Include all proposed expenses. Note: Documentation must be kept that clearly tracks the use of the CDBG funds for the requested activities.

1. <u>Public Services</u>			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Office Supplies			
Utilities			
Repairs/Maintenance			
Travel			
Salaries (List relevant positions)			
Other:			

AIDS Response Seacoast
Projected Program Budget - Client Services Department
For Fiscal Year Ending June 30, 2024

<u>LINE ITEM DESCRIPTION:</u>	<u>DOVER FUNDS REQUESTED</u>	<u>OTHER FUNDING</u>	<u>TOTAL</u>
Client Services Dept. Staff Salaries	\$ 7,200.00	\$ 170,100.00	\$ 177,300.00
Program Manager			
Medical Case Manager 1			
Medical Case Manager 2			
Financial Administrator			
Payroll Taxes & Fringe Benefits	\$ 1,890.00	\$ 45,980.00	\$ 47,870.00
Clinical Supervision & Consultants	\$ -	\$ 4,600.00	\$ 4,600.00
Consultant - Quality Improvement	\$ -	\$ 4,000.00	\$ 4,000.00
Direct Financial Assistance to Clients			
Housing and Utilities Assistance	\$ -	\$ 28,000.00	\$ 28,000.00
Food & Nutrition	\$ -	\$ 18,000.00	\$ 18,000.00
Client Transportation	\$ -	\$ 3,000.00	\$ 3,000.00
Other Direct Client Support	\$ -	\$ 3,000.00	\$ 3,000.00
Supplies - Office and PC	\$ -	\$ 4,000.00	\$ 4,000.00
Copying & Printing	\$ -	\$ 1,600.00	\$ 1,600.00
Postage	\$ -	\$ 1,300.00	\$ 1,300.00
Audit & Professional Fees	\$ -	\$ 5,500.00	\$ 5,500.00
Insurance	\$ -	\$ 4,100.00	\$ 4,100.00
Telephone & Internet	\$ -	\$ 4,700.00	\$ 4,700.00
Equipment Maintenance & Repairs	\$ -	\$ 1,500.00	\$ 1,500.00
Training and Conferences	\$ -	\$ 200.00	\$ 200.00
Case Managers Travel - Home Visits	\$ -	\$ 800.00	\$ 800.00
Rent	\$ -	\$ 20,700.00	\$ 20,700.00
Direct Department Overhead	\$ 910.00	\$ 25,420.00	\$ 26,330.00
Total	<u>\$ 10,000.00</u>	<u>\$ 346,500.00</u>	<u>\$ 356,500.00</u>

Additional Housing Support -

In addition to the support shown above, AIDS Response Seacoast coordinates through a program titled "Housing Opportunities for People With AIDS" (HOPWA) for approximately **\$66,700** annually in direct housing and utilities assistance for our clients.

These funds are administered directly and are not part of our financial statements.

(See Note 8 of Audited Financials)

TOTAL PROPOSED BUDGET:			

2. Public Facilities			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Hard Costs Note: Federal wage rates may apply for some projects. Applicants are encouraged to obtain estimates that reflect Davis Bacon wage rates estimates.			
Construction			
Other (list)			
<i>Total Hard Costs</i>			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			
<i>Total Soft Costs</i>			
<i>TOTAL PROPOSED BUDGET:</i>			

* Use the following table (*Activity or Project Funding Sources*) to identify other funding sources that will be used for this specific activity or project.

ACTIVITY OR PROJECT FUNDING SOURCES - PLEASE SEE ATTACHED

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed that will be used for this activity or project, if any. *Do not include Dover CDBG amount requested.* **PLEASE SEE ATTACHED**

Funding Source (Name(s) of funding source(s))	Committed, Pending or Proposed Amount (\$):	Total Amount (\$)	Explanation
Federal:	Committed: Pending: Proposed:		
State:	Committed: Pending: Proposed:		
Local:	Committed: Pending: Proposed:		
Private:	Committed:		

**AIDS RESPONSE SEACOAST
 PROJECTED OTHER FUNDING SOURCES - CLIENT SERVICES DEPARTMENT PROGRAM
 FOR FISCAL YEAR ENDING JUNE 30, 2024
 All Pending**

FEDERAL GRANTS

Boston Public Health Ryan White Funding	\$ 134,000	
UW EFSP - Rockingham	\$ 2,000	
UW EFSP - Strafford	\$ 2,000	
HOPWA - Housing Opportunities for People With AIDS	\$ 24,000	
Portsmouth Community Development Block Grant	\$ 10,000	
Dover Community Development Block Grant <i>(Not included)</i>	\$ -	
		\$ 172,000

STATE GRANTS & MUNICIPALITIES

NH DHHS Client Services	\$ 128,000	
Portsmouth Social Services	\$ 5,000	
Local Municipalities	\$ 15,000	
		\$ 148,000

FOUNDATIONS :

Broadway Cares	\$ 7,500	
Bretton Woods Tele Co.	\$ 1,000	
PhRMA & Gilead	\$ 5,000	
		\$ 13,500

DONATIONS -Restricted

In Kind Donations - Food	\$ 10,000	
In Kind Donations - Other Client Support	\$ 3,000	
		\$ 13,000

TOTALS

\$ 346,500

NOTE:

Does not include funds that would be requested from Dover CDBG

	Pending:			
	Proposed:			
Portsmouth CDBG:	Committed:			
	Pending:			
	Proposed:			
Rochester CDBG:	Committed:			
	Pending:			
	Proposed:			
Other:	Committed:			
	Pending:			
	Proposed:			
Total:	Committed:			
	Pending:			
	Proposed:			

Organizational Commitment: For public facility projects (building addition, new roof, replacement windows, etc.) – indicate the amount of funds that the organization will be contributing to the project.

Funding Source (Name of Parent Organization)	Committed, Pending or Proposed Amount (\$)	Explanation
	Committed:	
	Pending:	
	Proposed:	
Total:		

BUDGET: ORGANIZATION – PLEASE SEE ATTACHED

Please provide a breakdown of your *organization's* overall annual budget. Please indicate the dates of your budget period, i.e. July 1 to June 30 or January 1 to December 31.

Budget Period: from July 1 to June 30	Current Year	Next Year (projected)
REVENUES		
Federal Funds		
State Funds		
Foundations/Private Contributions		
United Way		
Fundraising or other income		
Other (describe)		
Community Dev. Block Grant (include anticipated request)		

**AIDS RESPONSE SEACOAST
ANNUAL BUDGETS
PERIOD JULY 1 TO JUNE 30**

	CURRENT YEAR ENDING June 30, 2023	PROJECTED ENDING June 30, 2024
Revenue Sources		
Federal Grants	\$ 177,893	\$ 182,000
State Grants & Municipalities	\$ 148,663	\$ 148,000
Foundations	\$ 14,000	\$ 13,500
Special Events	\$ 29,500	\$ 29,500
Charitable Donations	\$ 29,900	\$ 27,000
Interest Income	\$ 44	\$ -
Total	\$ 400,000	\$ 400,000
Expenses	TOTAL BUDGET	TOTAL BUDGET
Salaries	\$ 230,750	\$ 229,000
Payroll Taxes & Employee Benefits	\$ 63,550	\$ 52,700
Contracted Services		
Clinical Supervision and Consultants	\$ 3,600	\$ 3,600
Consultants - Tech Support	\$ 1,000	\$ 1,000
Consultants - Quality Improvement	\$ 10,000	\$ 4,000
Direct Client Financial Assistance		
Housing and Utilities Assistance	\$ 17,500	\$ 28,000
Food and Nutritional Suppliments	\$ 16,700	\$ 18,000
Client Transportation	\$ 2,000	\$ 3,000
Other Direct Client Support	\$ 3,000	\$ 3,000
Supplies - Office	\$ 3,200	\$ 4,100
Copying and Printing	\$ 2,300	\$ 1,800
Telephone and Internet	\$ 5,000	\$ 5,400
Training and Conferences	\$ 500	\$ 400
Travel for Client Home Visits	\$ 900	\$ 800
Insurance	\$ 4,500	\$ 4,500
Equipment Expense		
Equipment Rentals	\$ -	\$ -
Equipment Purchase and Repairs - Office	\$ 2,000	\$ 2,000
Postage	\$ 1,300	\$ 1,500
Rent	\$ 20,700	\$ 23,000
Advertising	\$ 100	\$ 100
Dues and Subscriptions	\$ 500	\$ 500
Professional Fees / Audit / Consultants	\$ 5,800	\$ 6,500
Bank Charges	\$ 100	\$ 100
Miscellaneous	\$ 1,000	\$ 1,000
Fundraising Event Costs	\$ 4,000	\$ 6,000
Other Agency Overhead	\$ -	\$ -
Total	\$ 400,000	\$ 400,000

	TOTAL REVENUE		
EXPENSES			
Salaries			
Fringe Benefits			
Supplies (include printing/copying)			
Travel			
Training			
Communications			
Audit			
Property Maintenance			
Service Contracts			
Construction Supplies/Materials			
Other (describe)			
	TOTAL EXPENSES		
NET (Income - Expenses)			

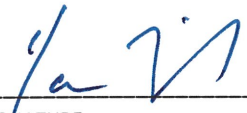
ORGANIZATION: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS-PLEASE SEE ATTACHED

	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CDFA Number	Pass-Through Entity's Identifying Number	Passed Through to Subrecipient	Total Federal Expenditures
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
Total Expenditure of Federal Awards				\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$

	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CDFR Number	Pass-Through Entity's Identifying Number	Passed Through to Subrecipient	Total Federal Expenditures
U.S. Dept. of	HRSA				
Direct Program	Ryan White Part A	Unknown	Unknown		
Passed Through	Boston Public Health Commission	93.914	Unknown		\$14,894,764
	ARS			\$134,323	
Total U.S. Dept. of	HRSA			\$134,323	\$14,894,764
U.S. Dept. of	FEMA	97.024	Unknown		Unknown
Direct Program	Emergency Food and Shelter				
Passed Through	United Way	Unknown	Unknown		Unknown
	ARS			\$4,000	
Total U.S. Dept. of	FEMA			\$4,000	Unknown
U.S. Dept. of	HUD				
Direct Program	Housing Opportunities for People Living With AIDS	14.241	Unknown	Unknown	
Passed Through	Merrimack Valley Assistance Program	Unknown	Unknown		\$974,000
	ARS			24,000	
Total U.S. Dept. of	HUD			\$24,000	
U.S. Dept. of	HUD				
Direct Program	CDBG				
Passed Through	Portsmouth				
	ARS			\$9,000	
Total U.S. Dept. of	HUD/CDBG			\$9,000	Unknown
Total Expenditures of Federal Awards				\$171,323	
NH Dept. of	Health and Human Services	Unknown	Unknown		\$1,411,081
	Ryan White Part B to ARS			\$128,663	
Total NH Dept. of	Health and Human Services			\$128,663	
Local Assistance:	Various			\$20,000	\$0
Total Local Assistance:	Various			\$20,000	\$0
Total State and Local Awards				\$148,663	
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$319,986	

NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
Local Assistance:	[Agency Name]			\$	\$
	[Program Name]				
Total Local Assistance:	[Agency Name]			\$	\$
Total State and Local Awards				\$	\$
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$	\$

I CERTIFY THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND CORRECT AND THAT IT CONTAINS NO FALSIFICATIONS, MISREPRESENTATIONS, INTENTIONAL OMISSIONS, OR CONCEALMENT OF MATERIAL FACTS.



 SIGNATURE

11-16-2022

 DATE

TAMARA LEIBOWITZ

 PRINTED NAME

EXECUTIVE DIRECTOR

 TITLE

FFATA Checklist (contracts \$30,000 and over)

The Federal Funding Accountability and Transparency Act (FFATA) require the Office of Management and Budget (OMB) to maintain a single, searchable website that contains information on all Federal spending awards. As part of this, the City of Dover's CDBG program requires all agencies that meet the following thresholds to report when the agencies:

- had a gross income, from all sources, over \$300,000 in the agency's previous tax year, **and**
- have been awarded \$30,000 and over.

Please check box, sign and date below and return form if your agency does not meet the above thresholds.

To Be Filled Out By Dover CDBG Staff	
Award title descriptive of the funding action	
CFDA program number for grant	14.218
Program source	CDBG
Amount of award	
To Be Filled Out By <u>Agency</u>	
Name of agency receiving award	
Address of the entity including:	
Place of performance including:	
Congressional district	
Total compensation and names of top five executives*	1.
	2.
	3.
	4.
	5.
DUNS number	
Central Contractors Registration (CCR) number**	

***Must give total compensation and names of top five executives if:**

(1) More than 80% of annual gross revenues are from the federal government, and those revenues are greater than \$25M annually, **and** (2) Compensation information is not already available through reporting to the SEC. **Note: Because CCR registration expires annually, grantees are required to update their CCR information annually.

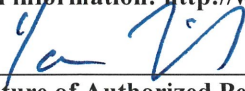
How do you get a DUNS number?

The unique identifier used in reporting to FFATA is the entity's Dun & Bradstreet (D&B) Data Universal Numbering System (DUNS) Number. For subgrantees, OMB has issued interim final guidance requiring such recipients to obtain a valid DUNS number. DUNS numbers may be requested via the web at: <http://fedgov.dnb.com/webform>

****What is a CCR and how do you register?**

CCR stands for Central Contractor Registration, which is the primary registrant database for the U.S. Federal Government. CCR collects, validates, stores, and disseminates data in support of agency acquisition missions. The link to information needed to register and become familiar with CCR is provided below.

Registration information: <http://www.ccr.gov/startregistration.aspx>



 Signature of Authorized Person

11-16-2022

 Date

Executive Director

 Title

AIDS Response Seacoast
 Dover CDBG FY 2024
 Measurement Goal 1

Goal 1	Less than 2% of clients self-identified as Homeless or Unstably Housed during the measurement period.		
Measurement Dates:	07.01.2022 – 09.30.2022		
Your Agency Outcome:	1.94%	Statewide ASOs Outcome:	1.75%
Agency Numerator:	Number of clients who were homeless or unstable housed during the measurement period.		2
Agency Denominator:	Number of persons receiving HIV services during the measurement period.		103
Agency Narrative:			
<p>ARS regularly screens for housing stability and works to address issues with clients, identity resources or assist financially so they remain stably housed.</p> <p style="text-align: center;">98.06% of ARS clients remained stably housed over a 12-month period</p>			

AIDS Response Seacoast
 Dover CDBG FY 2024
 Measurement Goal 2

Goal 1	90% of all clients will have had an HIV Viral Load <200 copies/ml at last HIV viral load test during the measurement period.		
Measurement Dates:	07.01.2022 – 09.30.2022		
Your Agency Outcome:	95.24%	Statewide ASOs Outcome:	93.94%
Agency Numerator:	Number of patients in the denominator with an HIV viral load <200 copies/mL at last HIV viral load test during the measurement period.		80
Agency Denominator:	Number of patients, regardless of age, with a diagnosis of HIV with at least one HIV viral load test during the measurement period.		84
Agency Narrative:			
ARS case managers work with clients to monitor viral loads to help clients work toward viral suppression. Case managers assist clients who are not virally suppressed identify and overcome barriers to adherence.			



Communication of No Material Weaknesses in a Separate Report

James A. Sojka, CPA*

Sheryl A. Pratt, CPA**

Michael J. Campo, CPA, MACCY

Karen M. Lascelle, CPA, CVA, CFE

November 21, 2022

To the Board of Directors and Management
AIDS Response – Seacoast
Portsmouth, New Hampshire

In planning and performing our audit of the financial statements of AIDS Response - Seacoast as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered AIDS Response - Seacoast's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, The Board of Directors, and others within the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

PLODZIK & SANDERSON
Professional Association

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

**AIDS RESPONSE – SEACOAST
FINANCIAL REPORT
JUNE 30, 2022 AND 2021**

*AIDS RESPONSE – SEACOAST
FINANCIAL REPORT
JUNE 30, 2022 AND 2021*

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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
AIDS Response – Seacoast
Portsmouth, New Hampshire

Opinion

We have audited the accompanying financial statements of AIDS Response – Seacoast (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of AIDS Response – Seacoast as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting policies generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 AIDS Response – Seacoast and to meet our 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 opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about AIDS Response – Seacoast's ability to continue as a going concern within one year after the date that the 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 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 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 financial statements.

*AIDS Response – Seacoast
Independent Auditor’s Report*

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the 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 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 AIDS Response – Seacoast’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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about AIDS Response – Seacoast’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.

November 16, 2022

*Plodzik & Sanderson
Professional Association*

FINANCIAL STATEMENTS

AIDS RESPONSE - SEACOAST
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021

ASSETS		
	2022	2021
CURRENT ASSETS		
Cash and cash equivalents	\$ 110,719	\$ 74,311
Accounts receivable	39,333	78,857
Other receivables	6,366	-
Prepaid expenses	1,892	1,877
Inventory - food pantry	3,000	3,000
Total current assets	161,310	158,045
PROPERTY AND EQUIPMENT		
Office equipment and computers	11,417	11,417
Furniture and fixtures	12,215	12,215
	23,632	23,632
Less accumulated depreciation	23,632	23,632
	-	-
TOTAL ASSETS	\$ 161,310	\$ 158,045
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accrued expenses	\$ 11,474	\$ 10,464
NET ASSETS		
Without donor restrictions		
Undesignated	149,836	147,581
TOTAL LIABILITIES AND NET ASSETS	\$ 161,310	\$ 158,045

The Notes to Financial Statements are an integral part of these statements.

AIDS RESPONSE - SEACOAST
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2022

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	2022 TOTAL
OPERATING REVENUE			
Grant revenue	\$ 313,579	\$ -	\$ 313,579
Event revenue	26,631	-	26,631
Municipal revenue	15,108	-	15,108
	<u>355,318</u>	<u>-</u>	<u>355,318</u>
SUPPORT			
Cash donations	16,532	-	16,532
Donated materials and services	8,451	-	8,451
	<u>24,983</u>	<u>-</u>	<u>24,983</u>
TOTAL REVENUE AND SUPPORT	<u>380,301</u>	<u>-</u>	<u>380,301</u>
OPERATING EXPENSES			
Program services:			
Client services	348,204	-	348,204
Fundraising	11,344	-	11,344
Management and general	18,516	-	18,516
TOTAL OPERATING EXPENSES	<u>378,064</u>	<u>-</u>	<u>378,064</u>
DECREASE IN NET ASSETS FROM OPERATING ACTIVITIES	<u>2,237</u>	<u>-</u>	<u>2,237</u>
NONOPERATING ACTIVITIES			
Interest income	18	-	18
DECREASE IN NET ASSETS	<u>2,255</u>	<u>-</u>	<u>2,255</u>
NET ASSETS - BEGINNING	147,581	-	147,581
NET ASSETS - ENDING	<u>\$ 149,836</u>	<u>\$ -</u>	<u>\$ 149,836</u>

The Notes to Financial Statements are an integral part of these statements.

AIDS RESPONSE - SEACOAST
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2021

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	2021 TOTAL
OPERATING REVENUE			
Grant revenue	\$ 308,746	\$ -	\$ 308,746
Event revenue	27,786	-	27,786
Municipal revenue	13,058	-	13,058
	<u>349,590</u>	<u>-</u>	<u>349,590</u>
SUPPORT			
Cash donations	15,758	-	15,758
Donated materials and services	7,703	-	7,703
	<u>23,461</u>	<u>-</u>	<u>23,461</u>
TOTAL REVENUE AND SUPPORT	<u>373,051</u>	<u>-</u>	<u>373,051</u>
OPERATING EXPENSES			
Program services:			
Client services	353,313	-	353,313
Fundraising	11,145	-	11,145
Management and general	25,228	-	25,228
TOTAL OPERATING EXPENSES	<u>389,686</u>	<u>-</u>	<u>389,686</u>
INCREASE IN NET ASSETS FROM OPERATING ACTIVITIES	<u>(16,635)</u>	<u>-</u>	<u>(16,635)</u>
NONOPERATING ACTIVITIES			
Interest income	20	-	20
INCREASE IN NET ASSETS	<u>(16,615)</u>	<u>-</u>	<u>(16,615)</u>
NET ASSETS - BEGINNING	164,196	-	164,196
NET ASSETS - ENDING	<u>\$ 147,581</u>	<u>\$ -</u>	<u>\$ 147,581</u>

The Notes to Financial Statements are an integral part of these statements.

*AIDS RESPONSE - SEACOAST
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022*

	Program	Support Services		Total
	Services		Management and	
	Client	Fundraising	General	
	Services			
Salaries	\$ 219,950	\$ 3,570	\$ 3,570	\$ 227,090
Payroll tax expense	17,653	286	286	18,225
Fringe benefits	22,966	-	11,215	34,181
<u>Contracted services</u>				
Contracted educational services	3,600	-	-	3,600
Contracted technical support	1,000	-	-	1,000
Contracted quality improvement	5,575	-	-	5,575
<u>Direct financial assistance</u>				
Shelter assistance	20,829	-	-	20,829
Food	11,503	-	-	11,503
Client transportation expense	1,874	-	-	1,874
Other client support	995	-	-	995
Supplies	2,784	23	120	2,927
Copying and printing	2,000	82	82	2,164
Telephone and internet	4,592	255	255	5,102
Training and conferences	-	-	-	-
Travel	136	-	-	136
General insurance	3,940	218	218	4,376
Equipment purchase and repairs	903	-	-	903
Postage	1,897	16	16	1,929
Rent	18,500	1,021	1,021	20,542
Dues and subscriptions	-	-	438	438
Professional fees	7,507	307	1,083	8,897
Bank charges	-	-	115	115
Miscellaneous	-	-	97	97
Fundraising event costs	-	5,566	-	5,566
<u>Totals</u>	<u>\$ 348,204</u>	<u>\$ 11,344</u>	<u>\$ 18,516</u>	<u>\$ 378,064</u>

The Notes to Financial Statements are an integral part of these statements.

*AIDS RESPONSE - SEACOAST
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021*

	Program Services	Support Services		Total
	Client Services	Fundraising	Management and General	
Salaries	\$ 226,046	\$ 3,693	\$ 3,693	\$ 233,432
Payroll tax expense	18,550	297	297	19,144
Fringe benefits	26,438	-	17,343	43,781
<u>Contracted services</u>				
Contracted educational services	3,600	-	-	3,600
Contracted technical support	580	-	-	580
<u>Direct financial assistance</u>				
Shelter assistance	24,909	-	-	24,909
Food	11,340	-	-	11,340
Client transportation expense	1,121	-	-	1,121
Other client support	1,000	-	-	1,000
Supplies	1,382	20	568	1,970
Copying and printing	1,956	94	101	2,151
Telephone and internet	4,644	251	246	5,141
Training and conferences	-	-	-	-
Travel	123	-	-	123
General insurance	3,841	213	213	4,267
Equipment purchase and repairs	829	-	-	829
Postage	1,078	21	21	1,120
Rent	18,810	1,058	1,058	20,926
Dues and subscriptions	-	-	518	518
Professional fees	7,066	287	1,001	8,354
Bank charges	-	-	95	95
Miscellaneous	-	-	74	74
Fundraising event costs	-	5,211	-	5,211
<u>Totals</u>	<u>\$ 353,313</u>	<u>\$ 11,145</u>	<u>\$ 25,228</u>	<u>\$ 389,686</u>

The Notes to Financial Statements are an integral part of these statements.

*AIDS RESPONSE - SEACOAST
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021*

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 2,255	\$ (16,615)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	39,524	(5,952)
(Increase) in other receivables	(6,366)	-
(Increase) decrease in prepaid expenses	(15)	987
Increase in accrued expenses	1,010	192
Net cash provided by (used in) operating activities	36,408	(21,388)
Cash and cash equivalents:		
Beginning	74,311	95,699
Ending	\$ 110,719	\$ 74,311

The Notes to Financial Statements are an integral part of these statements.

*AIDS RESPONSE – SEACOAST
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021*

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AIDS RESPONSE – SEACOAST
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A Organization

AIDS Response - Seacoast (the Organization) is a non-stock, nonprofit corporation and is exempt for federal income tax purposes under Section 501(c) (3) of the Internal Revenue Code. The Organization has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions as provided in Section 17(b) (1) (A) (VI).

1-B Activities and Program Services

The Organization was formed to provide education, advocacy, referral, and other services to people whose lives are affected by the human immunodeficiency virus (HIV) at its various stages. Its service area encompasses the greater metropolitan area of Rockingham and Strafford Counties in New Hampshire and Southern York County in Maine. A description of the Organization's major classes of programs is as follows:

Client Services - To provide direct assistance and coordination of benefits by third parties to people both infected and/or affected by HIV/AIDS.

Education - To prevent new infections by offering educational programs and materials to the community.

1-C Basis of Accounting

The Organization prepares its financial statements in accordance with accounting principles generally accepted in the United States of America, which involves the application of accrual accounting; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

1-D Financial Statement Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by the donor.

Net assets consist of the following:

Without donor restrictions – net assets that are not restricted by donor-imposed stipulations and, therefore, are available to carry out the Organization's operations. Net assets without donor restrictions also include those net assets that are limited as to their use by action of the Board of Directors.

With donor restrictions – net assets resulting from contributions and other inflows of assets whose use by the Organization is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Organization pursuant to those stipulations. When such stipulations end or are fulfilled, such net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

1-E Income Taxes

The Organization is a non-profit corporation determined to be exempt from Federal income taxes under the Internal Revenue Code, Section 501(c)(3), and is not a private foundation within the meaning of Section 509(a).

1-F Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from those estimates.

1-G Cash and Cash Equivalents

For purposes of reporting the statement of cash flows, the Organization considers all cash accounts and all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. As of June 30, 2022 and 2021, the Organization maintained cash equivalents of \$110,719 and \$74,311, respectively.

AIDS RESPONSE – SEACOAST
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

1-H Property and Equipment

Property and equipment are recorded at cost when purchased and fair market value when donated. Equipment purchased at a cost greater than \$1,500 are capitalized, and equipment purchased at a cost less than \$1,500 are expensed in the year of purchase. Depreciation is calculated using the straight-line method over the following estimated useful lives:

	Years
Office equipment and computers	3 - 7
Furniture and fixtures	3 - 5
Leaschold improvements	2 - 39
Vehicle	5

1-I Revenue Recognition and Restricted Grant Revenues

Contributions received are recorded as with or without donor restrictions, depending on the existence and/or nature of any donor restrictions.

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. The Organization reports gifts of land, buildings, and equipment as support without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as support with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

The Organization considers restricted grant revenues whose restrictions have been met in the same reporting period to be unrestricted revenue. The Organization has numerous reimbursement grants. The revenue from these grants is recognized as the costs are incurred.

1-J Donated Services

Numerous volunteers have donated significant amounts of time to the Organization’s program services and fundraising efforts. The fair value of these services has not been recognized as revenue in the financial statements because they did not meet the criteria for recognition.

1-K Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses are also charged to each program based on direct expenses incurred or estimated usage.

1-L Advertising Costs

The Organization expenses all advertising costs as incurred in accordance with the American Institute of Certified Public Accountants Statement of Position 93-7, *Reporting on Advertising Costs*.

1-M Accounting for Income Taxes

The Organization considers the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic (ASC) 740-10 *Accounting for Uncertainty in Income Taxes*. The purpose of this topic is to clarify whether non-profit organizations may include tax benefits from uncertain tax positions in their financial statements. The Organization records a liability for uncertain tax positions when it is probable that a loss has been incurred and the amount can be reasonably estimated. The Organization recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses.

AIDS RESPONSE – SEACOAST
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

The Organization is no longer subject to U.S. Federal and State informational return examinations by tax authorities for years before 2019. The Organization has evaluated its tax positions and concludes that there are no tax positions it has taken which if challenged would result in a material effect on the financial statements.

NOTE 2 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization structures its financial assets, consisting of cash and equivalents to be available as its general expenditures, liabilities, and obligations come due within one year. The Organization receives cash flows mainly from grants and contributions. Financial assets available for general expenditure within one year of the statement of financial position date are comprised of the following at June 30, 2022:

Financial assets at year-end:	
Cash and equivalents	\$ 110,719
Accounts receivable	39,333
Other receivables	<u>6,366</u>
Financial assets at year-end available to meet cash needs for expenditure within one year	<u><u>\$ 156,418</u></u>

NOTE 3 – INVENTORY — FOOD PANTRY

The Organization maintains a food pantry for the benefit of its clients. Inventory is recorded at cost for items purchased and fair value for items donated. Inventory as of June 30, 2022 and 2021, is valued at \$3,000 and \$3,000, respectively.

NOTE 4 – ACCRUED EXPENSES

Accrued expenses are comprised as follows:

	2022	2021
Accrued payroll	\$ 3,520	\$ 2,592
Accrued earned time	7,954	7,872
	<u>\$ 11,474</u>	<u>\$ 10,464</u>

NOTE 5 – LINE OF CREDIT

The Organization has a \$35,000 line of credit with Citizens Bank which matures December 30, 2022. Amounts borrowed under this agreement bear interest at 1.0% above the Wall Street Journal Prime Rate (4.75% at June 30, 2022). At June 30, 2022 and 2021, the Organization had no amounts outstanding on the line of credit. The line is secured by cash held in an account at the same financial institution. Funds in that account totaled \$85,294 and \$73,278 at June 30, 2022 and 2021, respectively.

NOTE 6 – OPERATING LEASES

On August 23, 2018, the Organization entered into a lease agreement with the City of Portsmouth commencing October 1, 2018 and terminating September 30, 2023. The lease requires annual rent of \$20,421. Rent is due in monthly installments of \$1,702. Total rent expense in these financial statements under these leases amounts to \$20,542 and \$20,926 for the years ended June 30, 2022 and 2021, respectively. The lease may be terminated with 30 days prior written notice. Annual rent is renegotiated each September 1 and is calculated on a formula based on the lessor’s operating costs of the building, and square footage utilized by the Organization.

The Organization leased a copier machine at \$146 per month for 60 months. The term of the lease was August 1, 2016 through July 31, 2021. During June 2022, the Organization entered into a new lease at \$140 per month for 60 months, through June 23, 2027. Total equipment rental expense in these financial statements amounts to \$1,540 and \$1,746 for the years ended June 30, 2022 and 2021, respectively, and is included under the expense caption “Copying and Printing.”

The Organization leases a postage meter at \$10 per month for 24 months. The term of this lease is June 19, 2022 through June 19, 2024. Total postal meter rental expense in these financial statements amounts to \$314 and \$380 for the years ended June 30, 2022 and 2021, respectively, and is included under the expense caption “Postage.”

AIDS RESPONSE – SEACOAST
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

Future minimum lease payments under these leases, assuming future calculations of the office space lease remain constant, and the office space will be utilized for the full term of the lease, are as follows:

For the year ending June 30.	
2023	\$ 22,795
2024	7,089
2025	1,675
2026	1,675
Thereafter	1,675
<u>Total</u>	<u>\$ 34,909</u>

NOTE 7 – ADDITIONAL HOUSING SUPPORT

AIDS Response - Seacoast coordinates for its clients with Merrimack Valley Assistance Program (MVAP) in Concord, New Hampshire, for direct housing support for their clients. Total support for the years ended June 30, 2022 and 2021 was \$67,374 and \$66,743, respectively. Funds are provided by the Department of Housing and Urban Development (HUD) through a program titled “Housing Opportunities for People with AIDS” (HOPWA). These funds are not reflected in the financial statements of the Organization.

NOTE 8 – CURRENT VULNERABILITY DUE TO CONCENTRATIONS AND CONTINGENCIES

Concentration - AIDS Response – Seacoast receives a substantial amount of its support in the form of grant revenues from the State of New Hampshire and the Federal government under the Ryan White Care Act, Part A, and other programs. It is reasonably possible that in the near term these contracts could cease, which would cause a severe impact on the Organization and its ability to continue in its present capacity.

Grant Contingency - Amounts received or receivable from grantor agencies are subject to audit and adjustment by such grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenses which may be disallowed by the grantor cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

NOTE 9 – COVID-19

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a global pandemic. It is anticipated that the impact of the pandemic will continue for some time. As a result, economic uncertainties have arisen which could have a financial impact on the Organization. The full extent of the financial impact cannot be determined as of the date of the financial statements.

NOTE 10 – 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 the financial statements. Non-recognized 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 November 16, 2022, the date the June 30, 2022 financial statements were available to be issued, and noted no events occurred that require recognition or disclosure.

Alliance for Community Transportation

APPLICATION: DOVER CDBG FY24

APPLICANT INFORMATION	
Organization Cooperative Alliance for Seacoast Transportation	Tax ID 02-0362579
Name of Program or Project Alliance for Community Transportation	
Name of Executive Director Rad Nichols	
Mailing Address 42 Sumner Dr, Dover, NH 03820 Physical Address 42 Sumner Dr, Dover, NH 03820	
Contact Person Jeff Donald	Phone 603-516-0796
E-Mail info@CommunityRides.org	Website CommunityRides.org
Please Identify the Type of Organization Applying for Funds (Note: More than one may apply) <input checked="" type="checkbox"/> 501(c)(3) Government <input type="checkbox"/> For-profit authorized under 570.201(o) <input type="checkbox"/> Unit of <input type="checkbox"/> Faith-based Organization <input type="checkbox"/> Institution of Higher Education <input type="checkbox"/> Other (Explain):	
Tax ID # 02-0362579	
SAM UEI # RTMFG5LQG5A1	SAM Expiration Date December 16, 2022

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ \$4,000
Provide a <u>very brief</u> summary of the <u>activity</u> or <u>project</u> for which the funds are requested. Keep responses to one or two sentences (i.e. <i>After School Care for K-4th grade students. Repair of homeless shelter roof.</i>) Operate TripLink, a regional transportation call center; operate Community Rides, a “suggested donation” service providing transportation to healthcare for seniors and individuals with disabilities; provide staffing for the Regional Coordination Council to provide greater access to, and improve the operation of, community transportation resources.

PROJECT LOCATION
Location(s) where services will be provided or physical improvements will be made. Services are provided throughout Strafford County, eastern Rockingham County, Wakefield, and Brookfield.

BENEFICIARIES

Beneficiaries:

For **FY 2024 (7/1/2023 – 6/30/2024)** please provide the *estimated* number of unduplicated Dover beneficiaries that will benefit from this CDBG funded activity or project, not necessarily your entire client population (Note: these numbers will be monitored during the funding year): 3 – 15 Dover residents are estimated will use Community Rides. This wide range reflects the fact that in SFY20 15 residents used the service and in SFY22 only 3 residents used the service. We estimate that 40 – 60 Dover residents will use the TripLink Common Application to apply for transportation services.

For **FY 2022 (7/1/2021 – 6/30/2022)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: Three Dover residents rode Community Rides in FY22 and 68 residents registered for new services.

Were Dover CDBG funds used to fund this activity or project in FY 2023 (7/1/2022 – 6/30/2023): Yes

If so, how much? \$4,000

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) Older adults and individuals with disabilities in need of transportation.

CLIENT POPULATION

Does your organization have criteria/protocols in place that are used to determine when clients will or will not receive assistance for this program or activity?: Yes No

If yes, are the criteria/protocols in writing?: Yes No

NARRATIVE – PUBLIC SERVICE ACTIVITY OR PROGRAM ONLY

Please provide a detailed description for the proposed activity (*not the organization*). This section should describe the use of funds, why the funds are needed and how the funds will ultimately benefit Dover low-moderate income individuals. The Alliance for Community Transportation and COAST operate TripLink, a regional transportation call center. TripLink provides information and referral services to individuals looking for transportation services. ACT also operates Community Rides. Community Rides provides non-emergency medical transportation to seniors and individuals with disabilities if they do not qualify for another service such as COAST ADA Paratransit. Rides are provided by COAST, Rockingham Nutrition, and the Community Action Partnership of Strafford County. In FY22, Community Rides provided 21 rides to 3 Dover residents. This is a dip from FY21, however in the first 4 months of FY23 Community Rides has already provided 12 rides to Dover residents, so a return to FY21 level is expected.

ACT is the Regional Coordination Council for Community Transportation for Strafford County (RCC), eastern Rockingham County, Wakefield, and Brookfield. RCC's around the state consist of transportation providers, social service agencies, healthcare providers, and regional planning commissions. They work to improve and expand transportation options for older adults and individuals with disabilities. ACT helped to establish a volunteer driver program serving rural communities and launched TripLink, a coordinated call center. TripLink helps agencies operate more efficiently and professionally, by consolidating call-taking, scheduling, and dispatching services at one agency. TripLink manages these services for COAST, Ready Rides, Rockingham Nutrition & Meals on Wheels, Community Rides, and the Community Action Partnership of Strafford County's senior shuttle.

ACT and TripLink are supported by Federal Transit Administration (FTA) funding, transit agencies, and grant funding. While most of the funding for these programs are provided by the FTA, 20% local match is required to leverage the federal dollars. ACT also requests financial support from philanthropic foundations, hospitals, and others. In November 2021 we began requested \$3 per trip donations from riders and have begun soliciting donations from the general public. These additional funds will be used exclusively for Community Rides.

This program benefits Dover residents by ensuring seniors and individuals with disabilities have access to a robust transportation network that will allow to continue living in their community by providing reliable access to health care, grocery shopping, and other essential services. TripLink helps callers to find the services that they need, including COAST’s ADA Paratransit, Community Rides, and Strafford CAP’s senior shuttle. TripLink also provides advice on how to ride the bus, as it is often more cost-effective and can be ridden without clients having to call and request a ride. Community Rides provides rides to medical care for those who would otherwise often go without care.

In November 2021 ACT launched the TripLink Common Application. The Common Application allows users to apply for multiple transportation services at the same time. For Dover residents, this means that they will be able to apply for ADA Paratransit, Community Rides, and the CAP senior shuttle at once. Since its launch, 49 Dover residents have applied for these services.

Please indicate who prepared the overall cost estimate for the activity. Jeff Donald

NARRATIVE – PUBLIC FACILITY ACTIVITY OR PROJECT ONLY

Please provide the following information for the proposed project (not the organization):

Describe the nature of the project:

Describe how the project will ultimately benefit Dover low/moderate income individuals or Dover presumed benefit populations :

Proposed project starting date:

Proposed project completion date:

Provide a total project cost broken down by major phases of the project (purchase property, clearing & grading, foundation, building construction, etc.):

Note: Written estimates, based upon the information provided above, are required and must be submitted with this application. Estimates must be prepared by qualified individuals/companies. Please include three estimates.

PERFORMANCE OUTCOME MEASURES

Provide the outcomes proposed & the method of measurement. You may list multiple outcomes.

Outcome	Measurement
Example 1: Decrease in number of “latch-key kids” Example 2: Decreased dependence on emergency care facilities for non-emergency care of low/mod adults	Example 1: # of children who participate in afterschool program Example 2: Increase in number of low/mod income residents that seek care from health program.
Seniors and individuals with disabilities can remain living in their communities	Number of rides provided by Community Rides and Strafford CAP, and number of unduplicated clients
Seniors and individuals with disabilities can remain living in their communities	Number of new clients who register for a transportation service
Seniors and individuals with disabilities have access to health care	Number of rides provided to medical facilities and percentage of trip requests fulfilled

DESCRIPTION OF ORGANIZATION

Please provide a description for the organization or agency that is undertaking the activity or project. The Cooperative Alliance for Seacoast Transportation (COAST) is a regional public transit system serving the Seacoast since 1982. COAST is a nonprofit agency governed by a board of directors comprised of the communities served, planning commission, and local agencies. COAST serves as ACT's Lead Agency and fiscal sponsor.

The Alliance for Community Transportation (ACT) is the state-designated Regional Coordination Council for Community Transportation, serving southeastern NH. ACT's mission is to facilitate the implementation of coordinated community transportation and to encourage the development of improved and expanded regional community transportation services. ACT is comprised of transportation providers, regional planning commissions, healthcare providers, and social service agencies.

AUDIT AND EVALUATION

Does your organization have an annual CPA audit or other financial statement? Yes

If yes, please submit most recent audit or financial statements as an attachment to this application.

Is your organization evaluated by outside agencies or programs? Yes

If yes, please note the agency/program and how often the evaluation occurs. Yes

BOARD OF DIRECTORS

Name	Residence (city/town)
Dennis Shanahan	Dover
Michael Scala	Rochester
Scott Bogle	Durham
Margaret Joyce	Nottingham
Dave Sandmann	Greenland
Sonke Dornblut	Newmarket
Martin Dumont, Sr.	Somersworth
Benjamin Fletcher	Portsmouth
Lauren Haley	Rochester
Denis Hebert	Newington
Colin Lentz	Rochester
Kristen Murphy	Dover
Nick Taylor	Raymond
Shelley Winters (ex officio)	Concord
Thomas Wright	Berwick

BUDGET: ACTIVITY or PROJECT

Use box 1 or 2 below to provide a budget for the proposed activity or project. Include all proposed expenses. Note: Documentation must be kept that clearly tracks the use of the CDBG funds for the requested activities.

1. <u>Public Services</u>			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Office Supplies			
Utilities	\$4,000	\$12,769.34	\$16,769.34
Repairs/Maintenance			
Travel			
Salaries (List relevant positions)			
Other:			
TOTAL PROPOSED BUDGET:			

2. <u>Public Facilities</u>			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Hard Costs <u>Note:</u> Federal wage rates may apply for some projects. Applicants are encouraged to obtain estimates that reflect Davis Bacon wage rates estimates.			
Construction			
Other (list)			
<i>Total Hard Costs</i>			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			
<i>Total Soft Costs</i>			
<i>TOTAL PROPOSED BUDGET:</i>			

* Use the following table (*Activity or Project Funding Sources*) to identify other funding sources that will be used for this specific activity or project.

ACTIVITY OR PROJECT FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed that will be used for this activity or project, if any. *Do not include Dover CDBG amount requested.*

Funding Source (Name(s) of funding source(s))	Committed, Pending or Proposed Amount (\$):		Total Amount (\$)	Explanation
Federal:	Committed: Pending: Proposed:	\$12,769.34	\$12,769.34	The FTA Section 5310 funds allocated to the region will be announced in December.
State:	Committed: Pending: Proposed:			
Local:	Committed: Pending: Proposed:			
Private:	Committed: Pending: Proposed:			
Portsmouth CDBG:	Committed: Pending: Proposed:			
Rochester CDBG:	Committed: Pending: Proposed:			
Other:	Committed: Pending: Proposed:			
Total:	Committed: Pending: Proposed:			

Organizational Commitment: For public facility projects (building addition, new roof, replacement windows, etc.) – indicate the amount of funds that the organization will be contributing to the project.

Funding Source (Name of Parent Organization)	Committed, Pending or Proposed Amount (\$)		Explanation
	Committed: Pending: Proposed:		
Total:		\$12,769.34	

BUDGET: ORGANIZATION

Please provide a breakdown of your *organization's* overall annual budget. Please indicate the dates of your budget period, i.e. July 1 to June 30 or January 1 to December 31.

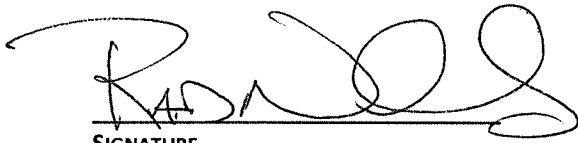
Budget Period: from July 1 to June 30	Current Year	Next Year (projected)
REVENUES		
Federal Funds	\$456,147.34	\$494,191.60
State Funds		
Foundations/Private Contributions	\$24,231.12	\$7,063.84
Partner Match	\$21,655.72	\$22,400
Fundraising or other income	\$24,900	\$24,900
Other (describe) Rochester CDBG	0	\$6,000
Community Dev. Block Grant (include anticipated request)	\$4,000	\$4,000
TOTAL REVENUE	\$530,934.18	\$558,819.44
EXPENSES		
Salaries	\$198,661.77	\$217,373.35
Fringe Benefits	\$79,128.88	\$86,321.14
Supplies (include printing/copying)	\$3,000	\$3,000
Travel		
Training		
Communications	\$2,813.20	\$3,731.02
Audit		
Property Maintenance		
Service Contracts	\$38,951.75	\$44,293.93
Purchased Transportation	\$206,278.58	\$202,000
Other (describe) Planning & Marketing	\$2,100	\$2,100
TOTAL EXPENSES	\$530,934.18	\$558,819.44
NET (Income - Expenses)		

ORGANIZATION: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CDFA Number	Pass-Through Entity's Identifying Number	Passed Through to Subrecipient	Total Federal Expenditures
U.S. Dept. of	Transportation (FTA)			\$	\$
Direct Program	FTA 5310				
Passed Through	NHDOT	20.513		\$374,191.60	\$374,191.60
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	FHWA/FTA			\$	\$
Direct Program	STBG				
Passed Through	NHDOT			\$120,000	\$120,000
	[Program Name]				
Total U.S. Dept. of	Transportation			\$494,191.60	\$494,191.60
U.S. Dept. of	Housing and Urban Development (HUD)			\$	\$
Direct Program	CDBG				
Passed Through	City of Rochester	14.218		\$6,000	\$6,000
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
Total Expenditure of Federal Awards				\$500,191.60	\$500,191.60
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
Local Assistance:	Strafford County			\$5,000	\$5,000
	[Program Name]				
Total Local Assistance:	[Agency Name]			\$5,000	\$5,000
Total State and Local Awards				\$5,000	\$5,000
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$505,191.60	\$505,191.60

Local Assistance:	Strafford County			\$5,000	\$5,000
	[Program Name]				
Total Local Assistance:	[Agency Name]			\$5,000	\$5,000
Total State and Local Awards				\$5,000	\$5,000
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$505,191.60	\$505,191.60

I CERTIFY THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND CORRECT AND THAT IT CONTAINS NO FALSIFICATIONS, MISREPRESENTATIONS, INTENTIONAL OMISSIONS, OR CONCEALMENT OF MATERIAL FACTS.



SIGNATURE

11/18/22

DATE

Ron Nichols

PRINTED NAME

Exec. Dir

TITLE

**COOPERATIVE ALLIANCE
FOR SEACOAST TRANSPORTATION**

**SUPPLEMENTAL REPORTS
AND SUPPLEMENTAL SCHEDULES**

**FOR THE YEAR ENDED
SEPTEMBER 30, 2021**

**COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
SUPPLEMENTAL REPORTS AND SUPPLEMENTAL SCHEDULES
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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**F.G. BRIGGS, JR., CPA
PROFESSIONAL ASSOCIATION**

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PRIVATE COMPANIES
PRACTICE SECTION

**INDEPENDENT AUDITOR'S 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**

December 27, 2021

To the Board of Directors
Cooperative Alliance for Seacoast Transportation

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Cooperative Alliance for Seacoast Transportation (a nonprofit organization), which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 27, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Cooperative Alliance for Seacoast Transportation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Cooperative Alliance for Seacoast Transportation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Cooperative Alliance for Seacoast Transportation'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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Cooperative Alliance for Seacoast Transportation'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 financial statements. 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.

F.G. Briggs, Jr., CPA
Professional Association

**F.G. BRIGGS, JR., CPA
PROFESSIONAL ASSOCIATION**

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PRACTICE SECTION

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

December 27, 2021

To the Board of Directors
Cooperative Alliance for Seacoast Transportation

Report on Compliance for Each Major Federal Program

We have audited the Cooperative Alliance for Seacoast Transportation's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Cooperative Alliance for Seacoast Transportation's major federal program for the year ended September 30, 2021. The Cooperative Alliance for Seacoast Transportation's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Cooperative Alliance for Seacoast Transportation's compliance.

Opinion on Major Federal Program

In our opinion, the Cooperative Alliance for Seacoast Transportation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2021.

Report on Internal Control Over Compliance

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the Cooperative Alliance for Seacoast Transportation as of and for the year ended September 30, 2021, and have issued our report thereon dated December 27, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of

additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Purpose of this Report

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.

*F.G. Briggs, Jr., CPA
Professional Association*

SUPPLEMENTAL SCHEDULES

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

FEDERAL GRANTOR/PASS-THROUGH GRANTOR Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Transportation			
Direct Programs			
Federal Transit - Formula Capital Program	20.507		\$ 238,310
Federal Transit - Formula Operating Program	20.507		2,692,278
COVID 19: Federal Transit - Formula Operating Program	20.507		<u>1,528,994</u>
Total Direct from Federal Transit			<u>4,459,582</u>
 U.S. Department of Transportation			
Pass-Through Programs			
New Hampshire Department of Transportation Formula Operating Program	20.513	NH-1385-2019	<u>364,475</u>
Total Expenditures of Federal Awards			<u>\$ 4,824,057</u>

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Cooperative Alliance for Seacoast Transportation under programs of the federal government for the year ended September 30, 2021. 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 the Cooperative Alliance for Seacoast Transportation, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Cooperative Alliance for Seacoast Transportation.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(1) 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.

(2) The Cooperative Alliance for Seacoast Transportation has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

The Schedule of Findings and Questioned Costs for the year ended September, 30, 2020, for the Cooperative Alliance for Seacoast Transportation did not include any findings relative to federal award programs.

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of the Cooperative Alliance for Seacoast Transportation were prepared in accordance with GAAP.
2. No reportable conditions were disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the Cooperative Alliance for Seacoast Transportation were disclosed during the audit.
4. No reportable conditions were disclosed during the audit of internal controls over major federal award programs.
5. The auditor's report on compliance for the major federal award program for the Cooperative Alliance for Seacoast Transportation expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award program for the Cooperative Alliance for Seacoast Transportation.
7. The program tested as a major program was transit operations - the provision of bus transportation, Federal Assistance Listing number 20.507.
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The Cooperative Alliance for Seacoast Transportation was determined to be a low-risk auditee.

**COOPERATIVE ALLIANCE
FOR SEACOAST TRANSPORTATION**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL DATA**

**FOR THE YEARS ENDED
SEPTEMBER 30, 2021 AND 2020**

**COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
FINANCIAL STATEMENTS AND SUPPLEMENTAL DATA
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

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PRIVATE COMPANIES
PRACTICE SECTION**

INDEPENDENT AUDITOR'S REPORT

December 27, 2021

To the Board of Directors
Cooperative Alliance for Seacoast Transportation

Report on the Financial Statements

We have audited the accompanying financial statements of the Cooperative Alliance for Seacoast Transportation (a nonprofit organization), which comprise the statements of financial position as of September 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Cooperative Alliance for Seacoast Transportation as of September 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of grant expenditures are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2021, on our consideration of the Cooperative Alliance for Seacoast Transportation'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 Cooperative Alliance for Seacoast Transportation'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 Cooperative Alliance for Seacoast Transportation's internal control over financial reporting and compliance.

F.G. Briggs, Jr., CPA
Professional Association

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2021 AND 2020

ASSETS

	<u>2021</u>	<u>2020</u>
Assets		
Cash and equivalents	\$ 1,494,157	\$ 1,046,976
Accounts receivable - grants	430,178	427,485
Accounts receivable - other	178,365	91,099
Prepaid expenses	39,123	37,397
Inventories	86,865	81,262
Structures and equipment, net	<u>2,610,456</u>	<u>3,177,789</u>
TOTAL ASSETS	<u>\$ 4,839,144</u>	<u>\$ 4,862,008</u>

LIABILITIES AND NET ASSETS

Liabilities		
Accounts payable	\$ 149,269	\$ 66,684
Accrued expenses	252,183	382,058
Refundable advances	<u>43,787</u>	<u>44,479</u>
TOTAL LIABILITIES	<u>445,239</u>	<u>493,221</u>
Net Assets		
Net assets without donor restrictions	<u>4,393,905</u>	<u>4,368,787</u>
Total Net Assets	<u>4,393,905</u>	<u>4,368,787</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,839,144</u>	<u>\$ 4,862,008</u>

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Support		
Federal grants - operating and planning	\$ 4,585,747	\$ 4,080,981
State and local match - operating and planning	1,435,501	1,253,350
Ridership revenue	291,688	466,309
Advertising revenue	118,745	177,137
Other revenue	12,097	48,124
Interest income	1,804	3,440
Total Without Donor Restrictions Support	<u>6,445,582</u>	<u>6,029,341</u>
Expenses		
Program	5,942,148	6,086,725
Administration	712,498	714,954
Fundraising	20,697	20,610
Total Expenses	<u>6,675,343</u>	<u>6,822,289</u>
Change in Net Assets from Operations	<u>(229,761)</u>	<u>(792,948)</u>
Other Changes		
Federal grants - capital	238,310	121,600
Local match - capital	16,569	11,560
Total Other Changes	<u>254,879</u>	<u>133,160</u>
Change in Net Assets Without Donor Restrictions	<u>25,118</u>	<u>(659,788)</u>
Net Assets Without Donor Restrictions, Beginning of Year	<u>4,368,787</u>	<u>5,028,575</u>
Net Assets Without Donor Restrictions, End of Year	<u><u>\$ 4,393,905</u></u>	<u><u>\$ 4,368,787</u></u>

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION

STATEMENT OF FUNCTIONAL EXPENSES

SEPTEMBER 30, 2021

	<u>Transit</u>	<u>Maintenance</u>	<u>Other Program</u>	<u>Total Program</u>	<u>Admin- istration</u>	<u>Fund- raising</u>	<u>Total Supporting Services</u>	<u>Total Expenses</u>
Drivers' salaries	\$ 1,381,370	\$ -	\$ -	\$ 1,381,370	\$ -	\$ -	\$ -	\$ 1,381,370
Operations and administrative salaries	777,888	316,761	199,549	1,294,198	336,090	11,883	347,973	1,642,171
Payroll taxes	168,331	24,717	15,400	208,448	25,425	909	26,334	234,782
Benefits	357,832	91,055	48,748	497,635	118,886	3,728	122,614	620,249
Insurance and other fees	60,889	424,354	-	485,243	23,268	-	23,268	508,511
Advertising	4,826	-	1,560	6,386	56,135	-	56,135	62,521
Consulting services	2,593	-	13,161	15,754	63,537	-	63,537	79,291
Mechanical services	-	85,959	-	85,959	-	-	-	85,959
Other services	49,308	34,607	102,583	186,498	20,902	-	20,902	207,400
Facilities cleaning	61	17,843	-	17,904	-	-	-	17,904
Fuel/oil	423,504	-	-	423,504	-	-	-	423,504
Tires, parts and supplies	47,778	335,339	-	383,117	-	-	-	383,117
Occupancy	-	41,124	11,122	52,246	24,570	2,430	27,000	79,246
Dues and subscriptions	2,104	-	-	2,104	5,383	-	5,383	7,487
Travel and training	4,738	-	-	4,738	1,227	-	1,227	5,965
Telephone	17,502	1,665	-	19,167	6,257	-	6,257	25,424
Office supplies	31,557	-	-	31,557	17,667	1,747	19,414	50,971
Depreciation	830,421	15,899	-	846,320	13,151	-	13,151	859,471
Total Expenditures	<u>\$ 4,160,702</u>	<u>\$ 1,389,323</u>	<u>\$ 392,123</u>	<u>\$ 5,942,148</u>	<u>\$ 712,498</u>	<u>\$ 20,697</u>	<u>\$ 733,195</u>	<u>\$ 6,675,343</u>

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
STATEMENT OF FUNCTIONAL EXPENSES
SEPTEMBER 30, 2020

	<u>Transit</u>	<u>Maintenance</u>	<u>Other Program</u>	<u>Total Program</u>	<u>Admin- istration</u>	<u>Fund- raising</u>	<u>Total Supporting Services</u>	<u>Total Expenses</u>
Drivers' salaries	\$ 1,278,915	\$ -	\$ -	\$ 1,278,915	\$ -	\$ -	\$ -	\$ 1,278,915
Operations and administrative salaries	935,398	325,851	265,255	1,526,504	265,063	11,644	276,707	1,803,211
Payroll taxes	161,458	23,492	19,949	204,899	18,159	891	19,050	223,949
Benefits	356,402	88,940	69,292	514,634	86,059	3,218	89,277	603,911
Insurance and other fees	64,132	438,201	-	502,333	28,066	-	28,066	530,399
Advertising	16,918	-	32,514	49,432	84,164	-	84,164	133,596
Consulting services	3,177	70	-	3,247	88,389	-	88,389	91,636
Mechanical services	-	30,535	-	30,535	-	-	-	30,535
Other services	106,108	30,519	92,234	228,861	29,093	-	29,093	257,954
Facilities cleaning	86	8,034	-	8,120	11,760	-	11,760	19,880
Fuel/oil	320,430	-	-	320,430	-	-	-	320,430
Tires, parts and supplies	29,821	217,190	-	247,011	-	-	-	247,011
Occupancy	-	43,745	4,110	47,855	24,570	2,430	27,000	74,855
Dues and subscriptions	819	-	-	819	10,622	-	10,622	11,441
Travel and training	12,987	-	1,733	14,720	3,711	-	3,711	18,431
Telephone	11,947	1,292	-	13,239	4,250	-	4,250	17,489
Office supplies	49,348	200	17,460	67,008	24,538	2,427	26,965	93,973
Depreciation	1,005,099	23,064	-	1,028,163	36,510	-	36,510	1,064,673
Total Expenditures	<u>\$ 4,353,045</u>	<u>\$ 1,231,133</u>	<u>\$ 502,547</u>	<u>\$ 6,086,725</u>	<u>\$ 714,954</u>	<u>\$ 20,610</u>	<u>\$ 735,564</u>	<u>\$ 6,822,289</u>

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	2021	2020
Cash Flows From Operating Activities		
Change in net assets	\$ 25,118	\$ (659,788)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	859,471	1,064,673
(Increase) decrease in accounts receivable	(89,959)	(21,661)
(Increase) decrease in inventories	(5,603)	10,771
(Increase) decrease in prepaid expense	(1,726)	39,870
Increase (decrease) in accounts payable	82,585	(90,663)
Increase (decrease) in accrued expenses	(129,875)	(6,756)
Increase (decrease) in refundable advances	(692)	(6,312)
Total Adjustments	714,201	989,922
Net cash provided by (used for) operating activities	739,319	330,134
Cash Flows For Investing Activities		
Payments for the purchase of property and equipment	(292,138)	(151,595)
Net cash used for investing activities	(292,138)	(151,595)
Net increase (decrease) in cash and cash equivalents	447,181	178,539
Cash and equivalents, beginning of year	1,046,976	868,437
Cash and equivalents, end of year	\$ 1,494,157	\$ 1,046,976

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 1: NATURE OF THE ORGANIZATION

Cooperative Alliance for Seacoast Transportation (COAST) is organized as a Public Nonprofit Corporation and was formed in 1982 to promote and provide public mass transportation for southeastern New Hampshire. The Organization provides administrative, planning, para-transit, and coordination services. COAST receives approximately 72% of its funding directly from the federal government. The balance of its funding comes from local sources, primarily municipalities served by the transit routes.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared in accordance with the Standards of Accounting and Financial Reporting for Not-for-Profit Organizations as promulgated by the American Institute of Certified Public Accountants. They are stated on the accrual basis and include all material accounts receivable and payable.

Recent Accounting Pronouncements

In June 2018, the FASB issued ASU 2018-08, "Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 958)". The amendments in this Update provide a more robust framework to determine when a transaction should be accounted for as a contribution under Subtopic 958-605 or as an exchange transaction accounted for under other guidance (for example, Topic 606). The amendments also provide additional guidance about how to determine whether a contribution is conditional. COAST adopted this ASU on October 1, 2020.

COAST implemented ASU 2018-08 using a full retrospective method of application. The adoption of ASU 2018-08 resulted in changes to the disclosure of revenue. There were no material changes to the recognition or presentation of revenue as a result of the application of ASU 2018-08. As a result, no cumulative effect adjustment was recorded upon adoption.

Financial Statement Presentation

The Organization follows the recommendation of the Financial Accounting Standards Board as applicable to not-for-profit organizations. Under these standards, the Organization is required to report information regarding its financial position and activities according to two classes of net assets, as applicable: net assets with donor restrictions or net assets without donor restrictions.

Descriptions of the two net asset categories are as follows:

Net Assets with Donor Restrictions

The part of net assets of a not-for-profit entity that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Assets without Donor Restrictions

The part of net assets of a not-for-profit that is not subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

A donor-imposed restriction is a donor stipulation (donors include other types of contributors, including makers of certain grants) that specifies a use for a contributed asset that is more specific than broad limits resulting from the following:

- a. The nature of the not-for-profit entity (NFP)
- b. The environment in which it operates
- c. The purposes specified in its articles of incorporation or bylaws or comparable documents for an unincorporated association.

The Organization reflects all resources used for operations as net assets without donor restrictions since any restricted revenues are generally received and spent in the same year.

Receivables

No allowance for doubtful accounts has been reflected since management believes all accounts receivable to be collectible. Accounts receivable will be considered delinquent based on the contractual terms of the agreement. COAST does not assess interest on outstanding or past-due balances.

Fixed Assets

Structures and equipment are stated at cost if purchased or fair market value if contributed. Depreciation is recorded on the straight-line method over a two to twenty-five year period. Expenditures for additions, renewals and betterments of buildings and equipment, unless of a relatively minor amount, are capitalized. Expenditures for maintenance and repairs are expensed as incurred.

Inventory

Inventory, which consists of fuel and bus parts, is stated at the lower of cost or market.

Income taxes

No income tax provision has been included in the financial statements of COAST since it is a not-for-profit entity exempt from income tax under Section 501(c)(3) of the Internal Revenue Code. It has been classified as an organization that is not a private foundation. COAST has analyzed its tax positions and has determined that there are no unrecognized tax obligations to record.

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash Equivalents

For purposes of the statement of cash flows, COAST considers all unrestricted, highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Functional Allocation of Expenses

The costs of providing various programs and supporting services are summarized on a functional basis in the statement of activities. Expenses are directly charged to the appropriate activity, where feasible. The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, they may require allocation on a reasonable basis that is consistently applied. This basis included personnel cost allocations which are based on the estimates of time and effort.

Contributed Services

The value of contributed service of transit drivers is included in these statements. The value of contributed services of other volunteers is not reflected in these statements since there is no objective measurement available for such services.

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, and reported revenues and expenses.

Advertising

The Organization expenses advertising costs as incurred.

Risks and Uncertainties

On March 11, 2020, the World Health Organization declared the outbreak of the COVID-19 virus a global pandemic as it spread rapidly throughout the world and still continues to spread. The virus negatively impacted COAST's operations, such as lower ridership, a shortage of bus operators and a subsequent service suspension of some fixed bus routes. Management has evolved with the pandemic in an effort to support its employees and riders.

In an effort to counter the virus' negative impact on operations, COAST has received federal funding to support its operations during the pandemic.

COAST continues to closely monitor the situation. Depending on the severity and duration of the pandemic, COAST could continue to experience additional negative impacts to operations. However, the extent of the future impact cannot be reasonably estimated at this time.

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 3: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available to meet cash needs for general expenditures within one year. The Organization's working capital and cash flows have variations during the year primarily due to the inconsistent collections of accounts receivable.

As part of the Organization's liquidity management plan, funds in excess of general requirements are invested in a money market account.

Financial assets at year-end:	2021	2020
Cash and equivalents	\$ 1,494,157	\$ 1,046,976
Accounts and grants receivable	608,543	518,584
Total	<u>\$ 2,102,700</u>	<u>\$ 1,565,560</u>

NOTE 4: CONCENTRATION OF CREDIT RISK

COAST maintains accounts with First Seacoast Bank and TD Bank that at times exceed the Federal Deposit Insurance Corporation (FDIC) limit of \$250,000. At September 30, 2021, the bank balances for each institution totaled \$1,104,652 and \$465,163, respectively.

The majority of the funding for COAST is received directly from the Federal Government. Accounts receivable at September 30, 2021 includes \$342,641 from the Federal Government and \$87,537 from the State of New Hampshire.

NOTE 5: STRUCTURES AND EQUIPMENT

Structures and equipment consist of the following components at September 30, 2021 and 2020.

	2021	2020
Structures, land and leasehold improvements	\$ 1,289,291	\$ 1,172,210
Equipment, vehicles and furniture	8,182,441	8,449,020
Amenities and miscellaneous	642,140	598,309
	<u>10,113,872</u>	<u>10,219,539</u>
Accumulated depreciation	<u>(7,503,416)</u>	<u>(7,041,750)</u>
	<u>\$ 2,610,456</u>	<u>\$ 3,177,789</u>

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 5: STRUCTURES AND EQUIPMENT (continued)

Included in these figures are four vehicles which are not currently used in operations by COAST. The vehicles are used by community agencies in the provision of transit services for the elderly and disabled. COAST retains the title to these vehicles and would take possession of the vehicles if these services were to cease. The book value of these vehicles at September 30, 2021 and 2020 was \$0 and \$21,666, respectively.

NOTE 6: REFUNDABLE ADVANCES

COAST recognizes conditional income from grants as services are provided and conditions are met. Funds received in advance are recorded as refundable advances.

NOTE 7: OPERATIONS

Transit operation expenditures are detailed in the Supplemental Data "Grant Expenditures - Operating Grants." Costs are recorded in accordance with the FTA as set forth in its National Transit Database Uniform System of Accounts. Reimbursement rates are 50%, 80% or 100%. Preventive maintenance and facility expenses are included in maintenance.

NOTE 8: PENSION PLAN

COAST has a SIMPLE pension plan. The organization matches employee contributions up to three percent of salaries. The cost for the years ended September 30, 2021 and 2020, respectively, were \$41,631 and \$39,116.

NOTE 9: CONTINGENT LIABILITIES

COAST receives money from the federal government under grants. Under the terms of these grants, COAST is required to use the money within the grant period for purposes specified in the grant proposals. If the expenditures of the grant were found not to be in compliance with the proposal, COAST might be required to repay the grantor's funds. The federal government also has an interest in equipment purchased with federal funds. Because specific amounts, if any, have not been determined by grantor agency audits as of September 30, 2021, no provision has been made for this contingency.

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 10: COLLABORATION

During the year ended September 30, 2009, COAST and Stafford Network (a nonprofit organization) formed a working committee known as the Alliance for Community Transportation (ACT) for the purposes of establishing and advancing a transportation brokerage network in the area. COAST has agreed to receive grant funding and provide human resource and oversight of the Manager of Coordination Planning and Operations. COAST also provides dispatch and operational support. Planning expenditures for this project in the amount of \$381,037, and related revenue of \$405,794, are included in the financial statements for the year ended September 30, 2021.

NOTE 11: LEASE COMMITMENTS

During the year ended September 30, 2015, COAST engaged in a lease for rental of its office facilities. For the years ended September 30, 2021 and 2020, the Organization incurred rent expense in the amount of \$27,000 and was allotted contributions from the Lessor in the amount of \$3,000. The lease also calls for the Company to pay a pro rata share of the utilities and internal maintenance and repairs. The lease agreement for the property expired on March 15, 2018 at which point a tenancy-at-will agreement began with the same terms of the original lease.

On September 29, 2021, COAST engaged in a new lease for its office facilities. The term is for three years beginning on October 1, 2021 and ending September 30, 2024 unless sooner terminated. COAST has the right to terminate the lease without cause upon at least a ninety days' written notice to the Lessor. The market value of the leased space is \$2,550 per month. The Lessor agrees to provide a \$250 per month contribution towards the market value. COAST owes a net monthly payment of \$2,300. COAST will continue to pay a pro rata share of utilities and internal maintenance and repairs.

NOTE 12: PURCHASE COMMITMENTS

During the year ended September 30, 2021, COAST entered into a contract to purchase four buses at an approximate cost of \$2,050,000. These buses were not received as of September 30, 2021.

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 13: SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 27, 2021, which is the date the financial statements were available to be issued.

Beginning around March 2020, the COVID-19 virus was declared a global pandemic as it spread rapidly and still continues to spread. The virus has negatively affected the Organization's operations such as a suspension of transportation services offered to its riders. In addition, the Organization continues to spend additional funds on virus preventative measures. The Organization received significant funds from the federal government which alleviated some of the losses due to the virus.

Future potential impacts caused by the virus may include additional disruptions or restrictions on the Organization's ability to serve its riders. However, the related financial impact and duration cannot be reasonably estimated at this time.

SUPPLEMENTAL DATA

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
SUPPLEMENTAL DATA
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Grant Expenditures - Operating Grants

	<u>Transit</u>	<u>Maintenance</u>	<u>Total Operations</u>	<u>Admin- istration & Fundraising</u>	<u>Total Expenses</u>
Drivers' salaries	\$ 1,381,370	\$ -	\$ 1,381,370	\$ -	\$ 1,381,370
Operations and administrative salaries	777,888	316,761	1,094,649	347,973	1,442,622
Payroll taxes	168,331	24,717	193,048	26,334	219,382
Benefits	357,832	91,055	448,887	122,614	571,501
Insurance and other fees	60,889	424,354	485,243	23,268	508,511
Advertising	4,826	-	4,826	56,135	60,961
Consulting services	2,593	-	2,593	63,537	66,130
Mechanical services	-	85,959	85,959	-	85,959
Other services	49,308	34,607	83,915	20,902	104,817
Facilities cleaning	61	17,843	17,904	-	17,904
Fuel/oil	423,504	-	423,504	-	423,504
Tires, parts and supplies	47,778	335,339	383,117	-	383,117
Occupancy	-	41,124	41,124	27,000	68,124
Dues and subscriptions	2,104	-	2,104	5,383	7,487
Travel and training	4,738	-	4,738	1,227	5,965
Telephone	17,502	1,665	19,167	6,257	25,424
Office supplies	31,557	-	31,557	19,414	50,971
Depreciation	830,421	15,899	846,320	13,151	859,471
Total Expenditures	<u>\$ 4,160,702</u>	<u>\$ 1,389,323</u>	<u>\$ 5,550,025</u>	<u>\$ 733,195</u>	<u>\$ 6,283,220</u>

Federal Match

NH-90-x199	\$ 44,504
NH-2017-009	140,490
NH-2020-002	1,860,229
NH-2020-005	1,471,241
NH-2021-012	<u>684,815</u>

Total Match \$ 4,201,279

See Notes to Financial Statements

**COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
SUPPLEMENTAL DATA
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Grant Expenditures - Other Grants

	<u>ACT Regional Coordination</u>	<u>Financial & Strategic Planning</u>	<u>Total Operations</u>
Administrative Expenditures			
Salaries	\$ -	\$ 10,925	\$ 10,925
Payroll taxes	-	905	905
Consulting services	-	13,161	13,161
Program Expenditures			
Salaries	188,624	-	188,624
Payroll taxes	14,495	-	14,495
Benefits	48,748	-	48,748
Advertising	1,560	-	1,560
Other services	102,583	-	102,583
Occupancy	<u>11,122</u>	<u>-</u>	<u>11,122</u>
Total Expenditures	<u>\$ 367,132</u>	<u>\$ 24,991</u>	<u>\$ 392,123</u>

Federal Match	
NH-2020-002	<u>\$ 19,993</u>
	19,993

Pass-Through State of New Hampshire	
NH-1385-2019	<u>364,475</u>
Total Match	<u>\$ 384,468</u>

See Notes to Financial Statements

**COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
SUPPLEMENTAL DATA
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Grant Expenditures - Capital Grants

Capital Expenditures

Structures and improvements	\$ 153,486
Equipment	131,225
Software	<u>7,425</u>

Total Expenditures \$ 292,136

Federal Match

NH-90-x199	\$ 57,396
NH-2017-009	149,643
NH-2020-002	5,774
NH-2021-012	<u>25,497</u>

Total Match \$ 238,310

Dover Welfare Department
Security Deposit Program

APPLICATION: DOVER CDBG FY24

APPLICANT INFORMATION	
Organization Dover Public Welfare	Tax ID 02-6000230
Name of Program or Project Security Deposit Program	
Name of Executive Director David Balian	
Mailing Address 61 Locust Street, Suite 334, Dover NH 03820	
Physical Address	
Contact Person David Balian	603-516-6500
E-Mail d.balian@dover.nh.gov	Website www.dover.nh.gov
Please Identify the Type of Organization Applying for Funds (Note: More than one may apply) <input type="checkbox"/> 501(c)(3) Government <input type="checkbox"/> For-profit authorized under 570.201(o) x <input checked="" type="checkbox"/> Unit of <input type="checkbox"/> Faith-based Organization <input type="checkbox"/> Institution of Higher Education <input type="checkbox"/> Other (Explain):	
Tax ID # 02-6000230	
SAM UEI # CJFYJTK9TE5	SAM Expiration Date 2/22/2023

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 4500.00
Provide a very brief summary of the <u>activity</u> or <u>project</u> for which the funds are requested. Keep responses to one or two sentences (i.e. After School Care for K-4th grade students. Repair of homeless shelter roof.) To assist people of Dover to move into an apartment when they cannot afford Security Deposits.

PROJECT LOCATION
Location(s) where services will be provided or physical improvements will be made. City of Dover Welfare Department

BENEFICIARIES

Beneficiaries:

For **FY 2024 (7/1/2023 – 6/30/2024)** please provide the *estimated* number of unduplicated Dover beneficiaries that will benefit from this CDBG funded activity or project, not necessarily your entire client population (Note: these numbers will be monitored during the funding year): 3 Households

For **FY 2022 (7/1/2021 – 6/30/2022)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 1

Were Dover CDBG funds used to fund this activity or project in **FY 2023 (7/1/2022 – 6/30/2023)**: Yes

If so, how much? \$1034.

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) **Homeless individuals and families, low income households and families.**

CLIENT POPULATION

Does your organization have criteria/protocols in place that are used to determine when clients will or will not receive assistance for this program or activity?: Yes No

If yes, are the criteria/protocols in writing?: Yes No

NARRATIVE – PUBLIC SERVICE ACTIVITY OR PROGRAM ONLY

Please provide a detailed description for the proposed activity (*not the organization*). This section should describe the use of funds, why the funds are needed and how the funds will ultimately benefit Dover low-moderate income individuals. To shelter those who are currently homeless and assist those individuals and families who are unstably housed to procure stable and permanent housing. Being able to provide Security Deposits will allow families and individuals without the financial resources to move into secure permanent housing rather than stay in a shelter or be in unsafe or doubled up housing situations. This service was provided by a local CAP agency in the past year via NHRAP funds but is no longer available.

Please indicate who prepared the overall cost estimate for the activity. David Balian

NARRATIVE – PUBLIC FACILITY ACTIVITY OR PROJECT ONLY

Please provide the following information for the proposed project (*not the organization*):

Describe the nature of the project:

Describe how the project will ultimately benefit Dover low/moderate income individuals or Dover presumed benefit populations : .

Proposed project starting date:

Proposed project completion date:

Provide a total project cost broken down by major phases of the project (purchase property, clearing & grading, foundation, building construction, etc.):

Note: Written estimates, based upon the information provided above, are required and must be submitted with this application. Estimates must be prepared by qualified individuals/companies. Please include three estimates.

PERFORMANCE OUTCOME MEASURES	
Provide the <u>outcomes</u> proposed & the <u>method of measurement</u> . You may list multiple outcomes.	
Outcome	Measurement
Example 1: Decrease in number of “latch-key kids” Example 2: Decreased dependence on emergency care facilities for non-emergency care of low/mod adults	Example 1: # of children who participate in afterschool program Example 2: Increase in number of low/mod income residents that seek care from health program.
Decrease number of people in temporary shelter and doubled up situations because they cannot afford both first months rent and security deposit.	Number of shelter spaces that open up and shorter shelter wait list times.
Decrease the number of people living in cars and other unsafe locations.	People move into permanent housing.

DESCRIPTION OF ORGANIZATION
Please provide a description for the <u>organization or agency</u> that is undertaking the activity or project. Dover Public Welfare

AUDIT AND EVALUATION
Does your organization have an annual CPA audit or other financial statement? Yes
If yes, please submit most recent audit or financial statements as an attachment to this application.
Is your organization evaluated by outside agencies or programs? Yes
If yes, please note the agency/program and how often the evaluation occurs. Yearly

BOARD OF DIRECTORS	
Name	Residence (city/town)

BUDGET: ACTIVITY or PROJECT

Use box 1 or 2 below to provide a budget for the proposed activity or project. Include all proposed expenses. Note: Documentation must be kept that clearly tracks the use of the CDBG funds for the requested activities.

1. Public Services			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Office Supplies	0	City of Dover	
Utilities	0	City of Dover	
Repairs/Maintenance	0	City of Dover	
Travel	0	City of Dover	
Salaries (List relevant positions)	0	City of Dover	
Other:			
Security Deposit Program	\$4500		\$4500
TOTAL PROPOSED BUDGET:	\$4500		\$4500

2. Public Facilities			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Hard Costs <u>Note:</u> Federal wage rates may apply for some projects. Applicants are encouraged to obtain estimates that reflect Davis Bacon wage rates estimates.			
Construction			
Other (list)			
<i>Total Hard Costs</i>			
Soft Costs			
Acquisition			

Appraisals			
Design/Engineering			
Other(list):			
<i>Total Soft Costs</i>			
<i>TOTAL PROPOSED BUDGET:</i>			

* Use the following table (*Activity or Project Funding Sources*) to identify other funding sources that will be used for this specific activity or project.

ACTIVITY OR PROJECT FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed that will be used for this activity or project, if any. *Do not include Dover CDBG amount requested.*

Funding Source (Name(s) of funding source(s))	Committed, Pending or Proposed Amount (\$):		Total Amount (\$)	Explanation
Federal:	Committed:			
	Pending:			
	Proposed:			
State:	Committed:			
	Pending:			
	Proposed:			
Local:	Committed:			
	Pending:			
	Proposed:			
Private:	Committed:			
	Pending:			
	Proposed:			
Portsmouth CDBG:	Committed:			
	Pending:			
	Proposed:			
Rochester CDBG:	Committed:			
	Pending:			
	Proposed:			
Other:	Committed:			
	Pending:			
	Proposed:			
Total:	Committed:			
	Pending:			
	Proposed:			

Organizational Commitment: For public facility projects (building addition, new roof, replacement windows, etc.) – indicate the amount of funds that the organization will be contributing to the project.

Funding Source (Name of Parent Organization)	Committed, Pending or Proposed Amount (\$)		Explanation
	Committed:		
	Pending:		
	Proposed:		
Total:			

BUDGET: ORGANIZATION

Please provide a breakdown of your *organization's* overall annual budget. Please indicate the dates of your budget period, i.e. July 1 to June 30 or January 1 to December 31.

Budget Period: from 7/1/2022 to 6/30/2023	Current Year	Next Year (projected)
REVENUES		
Federal Funds		
State Funds		
Foundations/Private Contributions		
United Way		
Fundraising or other income		
Other (describe)		
Community Dev. Block Grant (include anticipated request)	\$4500	\$10,000
TOTAL REVENUE	\$4500	
EXPENSES		
Salaries		
Fringe Benefits		
Supplies (include printing/copying)		
Travel		
Training		
Communications		
Audit		
Property Maintenance		
Service Contracts		
Construction Supplies/Materials		
Other (describe)		
TOTAL EXPENSES	\$4500	\$10,000

NET (Income - Expenses)	\$4500	\$10000
-------------------------	--------	---------

ORGANIZATION: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity's Identifying Number	Passed Through to Subrecipient	Total Federal Expenditures
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
Total Expenditure of Federal Awards				\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				

Total NH Dept. of	[Agency Name]			\$	\$
Local Assistance:	[Agency Name]			\$	\$
	[Program Name]				
Total Local Assistance:	[Agency Name]			\$	\$
Total State and Local Awards				\$	\$
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$	\$

I CERTIFY THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND CORRECT AND THAT IT CONTAINS NO FALSIFICATIONS, MISREPRESENTATIONS, INTENTIONAL OMISSIONS, OR CONCEALMENT OF MATERIAL FACTS.



SIGNATURE

DAVID BALIAN

PRINTED NAME

11/7/2022

DATE

DIRECTOR OF PUBLIC WELFARE

TITLE

HAVEN

**Domestic Violence
Housing and Shelter
Program**

APPLICATION: DOVER CDBG FY24

APPLICANT INFORMATION	
Organization HAVEN Violence Prevention and Support Services	Tax ID 02-0337620
Name of Program or Project Domestic Violence Housing and Shelter Program	
Name of Executive Director Kathy Beebe	
Mailing Address 20 International Drive, Suite 300, Portsmouth NH 03801	
Physical Address same and confidential shelter location	
Contact Person Kathy Beebe	Phone 603-766-4362
E-Mail kbeebe@havennh.org	Website www.havennh.org
<p>Please Identify the Type of Organization Applying for Funds (Note: More than one may apply)</p> <p> <input checked="" type="checkbox"/> 501(c)(3) Government <input type="checkbox"/> For-profit authorized under 570.201(o) <input type="checkbox"/> Unit of Government </p> <p> <input type="checkbox"/> Faith-based Organization <input type="checkbox"/> Institution of Higher Education </p> <p> <input type="checkbox"/> Other (Explain): </p>	
Tax ID # 02-0337620	
SAM UEI # QBL1NLSB4U51	SAM Expiration Date 9/23

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 7500
<p>Provide a <u>very brief</u> summary of the <u>activity</u> or <u>project</u> for which the funds are requested. Keep responses to one or two sentences (i.e. After School Care for K-4th grade students. Repair of homeless shelter roof.)</p> <p>HAVEN is the only agency that provides emergency shelter to domestic violence victims in Strafford County who are in imminent danger and fleeing abuse. Funds requested will pay a portion (approximately 5%) of the rental costs of our new Strafford County 6-unit Domestic Violence shelter.</p>

PROJECT LOCATION
<p>Location(s) where services will be provided or physical improvements will be made.</p> <p>HAVEN will provide services to victims in our new leased 6 unit confidential shelter in Strafford County.</p>

BENEFICIARIES

Beneficiaries:

For **FY 2024 (7/1/2023 – 6/30/2024)** please provide the *estimated* number of unduplicated Dover beneficiaries that will benefit from this CDBG funded activity or project, not necessarily your entire client population (Note: these numbers will be monitored during the funding year):

20 Dover beneficiaries will access shelter and housing assistance or have an estimated 300 shelter bed nights.

For **FY 2022 (7/1/2021 – 6/30/2022)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population:

Last year we served 252 Dover domestic violence victims with 316 bed nights. It is hard to estimate shelter bed nights because it depends on how long someone stays in shelter before being ready to leave. These figures are based on total Dover clients and not just those assisted in our shelter and housing programs, so we have reduced the estimated number in the previous question for this application.

Were Dover CDBG funds used to fund this activity or project in FY 2023 (7/1/2022 – 6/30/2023): YES

If so, how much? \$5570

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.)

Those receiving shelter are low income, homeless victims of domestic violence fleeing imminent danger. Housing clients are low-income who are seeking safe, permanent housing. Some of these clients are in our shelter, some are in unsafe homes but all are low income.

CLIENT POPULATION

Does your organization have criteria/protocols in place that are used to determine when clients will or will not receive assistance for this program or activity?: Yes No

If yes, are the criteria/protocols in writing?: Yes No

NARRATIVE – PUBLIC SERVICE ACTIVITY OR PROGRAM ONLY

Please provide a detailed description for the proposed activity (*not the organization*). This section should describe the use of funds, why the funds are needed and how the funds will ultimately benefit Dover low-moderate income individuals. During the pandemic, HAVEN saw an increased need in victims of domestic violence seeking shelter and had to you area hotels to increase our shelter capacity. This model was not effective, so HAVEN has leased a six-unit apartment building to increase our capacity from four-bedrooms to 11 bedrooms.

The goal at HAVEN is to help transition every domestic violence victim/survivor into safe, affordable, permanent housing. For individuals staying in the shelter and those fleeing abuse that do not end up staying in shelter, HAVEN utilizes community resources and creates a comprehensive support system with peer counseling, support groups, financial empowerment and advocacy tailored to each survivor’s individual and long-term needs. HAVEN also maintains relationships with area housing organizations, community action programs and other homeless shelter agencies to assist survivors in locating permanent housing.

HAVEN does not place any restrictions on how long a survivor can stay in shelter but work with each survivor on understanding the need to be actively searching for permanent housing and focus on their individual needs to insure progress toward their goals of safety and self-sufficiency. HAVEN utilizes the empowerment model and works with each survivor to determine their individual or family long-term needs. By utilizing this framework, where survivors are considered experts in their own lives, HAVEN strives to reduce the length of stay in our shelter as well as move more survivors into permanent housing.

The funds requested will allow HAVEN to partially fund (5%) our rental costs of the new 6-unit emergency shelter where staff will provide support and services to Dover domestic violence victims through the following methods:

- Assisting with establishment of financial goals and financial planning toward the goal of obtaining self-sufficiency through financial literacy and other supports;
- Assisting families with collateral needs related to locating safe and permanent housing, including job readiness, life skills development and securing child care;
- Prioritizing requests and providing flexible funding assistance for families enrolled in HAVEN’s Housing First program

Please indicate who prepared the overall cost estimate for the activity. Kathy Beebe, Executive Director

NARRATIVE – PUBLIC FACILITY ACTIVITY OR PROJECT ONLY

Please provide the following information for the proposed project (not the organization):

Describe the nature of the project:

Describe how the project will ultimately benefit Dover low/moderate income individuals or Dover presumed benefit populations :

Proposed project starting date:

Proposed project completion date:

Provide a total project cost broken down by major phases of the project (purchase property, clearing & grading, foundation, building construction, etc.):

Note: Written estimates, based upon the information provided above, are required and must be submitted with this application. Estimates must be prepared by qualified individuals/companies. Please include three estimates.

PERFORMANCE OUTCOME MEASURES

Provide the outcomes proposed & the method of measurement. You may list multiple outcomes.

Outcome	Measurement
Example 1: Decrease in number of “latch-key kids” Example 2: Decreased dependence on emergency care facilities for non-emergency care of low/mod adults	Example 1: # of children who participate in afterschool program Example 2: Increase in number of low/mod income residents that seek care from health program.
<ul style="list-style-type: none"> ● Increase access to safety planning and services for domestic violence victims in imminent danger and trying to overcome barriers to fleeing abuse. 	<ul style="list-style-type: none"> ● Number of Dover domestic violence victims that seek assistance from HAVEN 24-hour services or stay in our emergency shelter.
<ul style="list-style-type: none"> ● Increase number of Dover domestic violence victims who are safe and free from abuse. 	<ul style="list-style-type: none"> ● Number of individuals who are safe and on the road to self-sufficiency in the aftermath of domestic violence.
<ul style="list-style-type: none"> ▪ Increase number of Dover domestic violence victims to obtain housing. 	<ul style="list-style-type: none"> ▪ Number of Individuals either leaving the shelter or go directly from their homes into safe and permanent housing.

DESCRIPTION OF ORGANIZATION

Please provide a description for the organization or agency that is undertaking the activity or project.

HAVEN, the largest violence prevention and support services agency in NH, is dedicated to addressing public health through violence prevention and improving the well-being of children and families. Preventing abuse and providing support for those impacted by domestic and sexual violence can lead to healthier and more secure children and adults. Our mission is to prevent sexual assault, domestic violence and stalking and to support and empower women, men, youth and families to heal from abuse and rebuild their lives.

HAVEN accomplishes this mission through Prevention Education, Client Services, and Shelter and Housing. Education has a longstanding reputation working with local schools and thousands of kids each year to provide evidence-based programming to increase resiliency. HAVEN’s 24/7 client services program that includes information and referral services; a 24-hour confidential crisis and support hotline; accompaniment and support at police stations, hospital emergency rooms, courts and local Child Advocacy Centers; and support groups. The goal of the client services program is to ensure that individuals and their non-offending family members have access to the support they need and deserve in the aftermath of domestic or sexual violence.

HAVEN also provides emergency shelter for victims of domestic violence who are in imminent danger and fleeing abuse. The shelter program provides temporary shelter until a domestic violence victim is ready to transition into safe permanent housing. In 2017, HAVEN implemented our Housing First initiative that engages landlords and finds housing for victims who are not in imminent danger but still need safe housing. Survivors work with HAVEN staff in identifying additional support systems, basic needs, and potential barriers related to the survivor’s health and well-being, including transportation and permanent housing.

The goal at HAVEN is to prevent family homelessness and keep domestic violence victims in their homes or help transition them into safe and permanent housing. HAVEN utilizes the empowerment model and works with each survivor to determine their individual or family long-term needs. HAVEN has a 44-year proven track record of helping individuals and families impacted by domestic violence to rebuild their lives.

AUDIT AND EVALUATION

Does your organization have an annual CPA audit or other financial statement? YES

If yes, please submit most recent audit or financial statements as an attachment to this application.

Is your organization evaluated by outside agencies or programs? YES

If yes, please note the agency/program and how often the evaluation occurs. NH Coalition Against Domestic and Sexual Violence (NHCADSV) monitors HAVEN, as well as other federal agencies, such as the Department of Justice, as their audit schedules require, typically biennially

BOARD OF DIRECTORS

Name	Residence (city/town)
David Terlemezian, Immediate Past Chair	Dover
Kim Gibson, Chair	Barrington
Valerie Berezin, Vice Chair	Stratham
Mary Clark, Secretary	Kittery, ME
Marc Ouellette, Treasurer	Portsmouth
Taraneh Azar	Rye
Jayne Begala	Portsmouth
Cait Massey	Dover
Kristina Goumas	Portsmouth

Deb Iwanicki	Wolfboro
Stephanie Johnson	Lee
Bill McQuillen	Portsmouth
Bobby Eckstein	South Berwick, ME
Steve Pappajohn	Madbury
Sarah Skilling	Portsmouth

BUDGET: ACTIVITY or PROJECT

Use box 1 or 2 below to provide a budget for the proposed activity or project. Include all proposed expenses. Note: Documentation must be kept that clearly tracks the use of the CDBG funds for the requested activities.

1. Public Services			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Office Supplies		43,000	43,000
Utilities		58,000	58,000
Repairs/Maintenance		57,500	57,500
Travel		25,000	25,000
Salaries (List relevant positions)		828,025	828,025
Shelter and Housing Manager		55,000	55,000
Client Services, shelter and housing staff		657,576	657,576
Staff Fringe benefits		336,692	336,692
AmeriCorps Cash Match		18,000	18,000
Other: Rent	7500	93,734	101,235
Emergency Client Needs/Rent		309,636	309,636
Organizational Expenses HR Insurance		219,331	219,331
TOTAL PROPOSED BUDGET:	7500	2,701,495	2,708,995

2. Public Facilities			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Hard Costs <u>Note:</u> Federal wage rates may apply for some projects. Applicants are encouraged to obtain estimates that reflect Davis Bacon wage rates estimates.			
Construction			
Other (list)			
<i>Total Hard Costs</i>			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			

<i>Total Soft Costs</i>			
<i>TOTAL PROPOSED BUDGET:</i>			

* Use the following table (*Activity or Project Funding Sources*) to identify other funding sources that will be used for this specific activity or project.

ACTIVITY OR PROJECT FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed that will be used for this activity or project, if any. *Do not include Dover CDBG amount requested.*

Funding Source (Name(s) of funding source(s))	Committed, Pending or Proposed Amount (\$): FY23		Total Amount (\$)	Explanation
Federal:	Committed: Pending: Proposed:	1,355,907	1,355,907	See attachment B for breakdown of funding sources
State:	Committed: Pending: Proposed:	417,099	417,099	See attachment B for breakdown of funding sources
Local:	Committed: Pending: Proposed:	57,728 87,272	145,000	Municipalities funding received to date and pending requests
Private:	Committed: Pending: Proposed:	207,000 65,000 258,000	530,000	207,000 raised in private dollars to date, 65,000 in grant applications with rest pending from fundraising
Portsmouth CDBG:	Committed: Pending: Proposed:	14,500	14,500	
Rochester CDBG:	Committed: Pending: Proposed:	2,000	2,000	
Other:	Committed: Pending: Proposed:		244,489	
Total:	Committed: Pending: Proposed:		2,708,995	

Organizational Commitment: For public facility projects (building addition, new roof, replacement windows, etc.) – indicate the amount of funds that the organization will be contributing to the project.

Funding Source (Name of Parent Organization)	Committed, Pending or Proposed Amount (\$)	Explanation
--	---	--------------------

	Committed:		
	Pending:		
	Proposed:		
Total:			

BUDGET: ORGANIZATION

Please provide a breakdown of your *organization's* overall annual budget. Please indicate the dates of your budget period, i.e. July 1 to June 30 or January 1 to December 31.

Budget Period: from July 1 to June 30	Current Year Also See Attachment A	Next Year (projected)
REVENUES	FY23	FY24 projected
Federal Funds	1,439,921	1,500,500
State Funds	502,734	525,000
Foundations/Private Contributions	345,000	410,000
United Way	15,000	15,000
Fundraising or other income	238,750	200,000
Other (describe) municipalities, investment income	145,000	145,000
Community Dev. Block Grant (include anticipated request)	22,070	25,000
TOTAL REVENUE	\$2,708,995	2,820,500
EXPENSES		
Salaries	1,540,601	1,650,000
Fringe Benefits	336,692	400,000
Supplies (include printing/copying)	51,000	50,000
Travel	25,000	30,000
Training	20,000	20,000
Communications	4,000	4,000
Audit	21,000	21,500
Property Maintenance (includes rents and utilities)	273,000	285,000
Service Contracts	65,000	60,000
Construction Supplies/Materials		
Other (describe) Direct client support and rental assistance, organizational and fundraising expenses	372,702	300,000
TOTAL EXPENSES	2,708,995	2,820,500
NET (Income - Expenses)	0	0

ORGANIZATION: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS: See ATTACHMENT B

	Federal Grantor/Pass-Through	Federal CDFA Number	Pass-Through Entity's	Passed Through to Subrecipient	Total Federal Expenditures
--	------------------------------	---------------------	-----------------------	--------------------------------	----------------------------

	Grantor/Program or Cluster Title		Identifying Number		
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
Total Expenditure of Federal Awards				\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
Local Assistance:	[Agency Name]			\$	\$
	[Program Name]				
Total Local Assistance:	[Agency Name]			\$	\$
Total State and Local Awards				\$	\$
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$	\$

I CERTIFY THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND CORRECT AND THAT IT CONTAINS NO FALSIFICATIONS, MISREPRESENTATIONS, INTENTIONAL OMISSIONS, OR CONCEALMENT OF MATERIAL FACTS.


 SIGNATURE

KATHY BEEBE

PRINTED NAME

11/17/22
 DATE

EXECUTIVE DIRECTOR

TITLE

FFATA Checklist (contracts \$30,000 and over)

The Federal Funding Accountability and Transparency Act (FFATA) require the Office of Management and Budget (OMB) to maintain a single, searchable website that contains information on all Federal spending awards. As part of this, the City of Dover's CDBG program requires all agencies that meet the following thresholds to report when the agencies:

- had a gross income, from all sources, over \$300,000 in the agency's previous tax year, **and**
- have been awarded \$30,000 and over.

Please check box, sign and date below and return form if your agency does not meet the above thresholds.

To Be Filled Out By Dover CDBG Staff	
Award title descriptive of the funding action	
CFDA program number for grant	14.218
Program source	CDBG
Amount of award	
To Be Filled Out By <u>Agency</u>	
Name of agency receiving award	
Address of the entity including:	
Place of performance including:	
Congressional district	
Total compensation and names of top five executives*	1.
	2.
	3.
	4.
	5.
DUNS number	
Central Contractors Registration (CCR) number**	

***Must give total compensation and names of top five executives if:**

(1) More than 80% of annual gross revenues are from the federal government, and those revenues are greater than \$25M annually, **and** (2) Compensation information is not already available through reporting to the SEC. **Note: Because CCR registration expires annually, grantees are required to update their CCR information annually.

How do you get a DUNS number?

The unique identifier used in reporting to FFATA is the entity's Dun & Bradstreet (D&B) Data Universal Numbering System (DUNS) Number. For subgrantees, OMB has issued interim final guidance requiring such recipients to obtain a valid DUNS number. DUNS numbers may be requested via the web at: <http://fedgov.dnb.com/webform>

****What is a CCR and how do you register?**

CCR stands for Central Contractor Registration, which is the primary registrant database for the U.S. Federal Government. CCR collects, validates, stores, and disseminates data in support of agency acquisition missions. The link to information needed to register and become familiar with CCR is provided below.

Registration information: <http://www.ccr.gov/startregistration.aspx>



 Signature of Authorized Person

11/17/22

 Date

EXECUTIVE DIRECTOR

 Title

ATTACHMENT A

HAVEN Violence Prevention & Support Services Budget Overview: FY2023 Budget - FY23 P&L

July 2022 - June 2023

	Total
Income	
4000 Individuals	260,000
4010 Corporate Giving	48,750
4020 Community Organizations	15,000
4030 Foundations/Grants	100,000
4040 Events	170,000
4050 Federal and State Grants	1,964,745
4090 Municipalities	120,000
4200 Program Income / Honoraria	16,600
4500 Investment Income	8,900
4900 In-Kind Donations	5,000
Total Income	2,708,995
Gross Profit	2,708,995
Expenses	
5000 Salaries and Wages	1,540,601
5010 Fringe Benefits	336,692
6090 Organization Expenses	17,331
6200 Contract Services	107,000
6500 Program Expenses	667,371
6630 In-Kind Expense	5,000
6700 Fundraising Expenses	35,000
Total Expenses	2,708,995
Net Operating Income	

ATTACHMENT B**HAVEN Shelter Housing and Client Services Funding****FY22-23**

Federal Grants	CDFA #	
4052 CDBG Dover	HUD CDBG 14.218	\$5,570.00
4053 CDBG Portsmouth	HUD CDBG 14.218	14,500.00
4054 CDBG Rochester	HUD CDBG 14.218	2,000.00
4055 EFSP	Emergency Food and Shelter Program 97.024	16,000.00
4056 SASP	Department of Justice 16.575	86,686.00
4058 OVW - Transitional Housing	Office of Violence Against Women 16.588	169,500.00
4059 SPIRDV	DHHS 93.592	72,207.00
4060 SPIRDV DVS	DHHS 93.592	151,007.00
4061 VOCA	Department of Justice 16.575	424,103.00
4062 NH DOJ	Department of Justice 21.027	54,709.00
4064 VOCA HF Flexible Funds	Department of Justice 16.575	9,090.00
4069 HUD RRH	HUD 14,231	68,200.00
4071 FVPSA	DHHS 93.671	282,335.00
Total Federal Grants		\$ 1,355,907.00
All federal funds except OVW and CDBG are passed through to HAVEN by the NH Coalition Against Domestic and Sexual Violence		
State Grants		
4076 DVPP	\$316,804.00	
4077 SGIA	\$96,693.00	
4078 Joshua's Law	\$3,602.00	
Total State Grants	\$417,099.00	
Total State & Federal Grants		<u>\$ 1,773,006.00</u>

HAVEN - Violence Prevention and Support Services Portsmouth, New Hampshire

Financial Statements
and Supplemental Information

Years Ended June 30, 2021 and 2020

A large, abstract, light gray geometric graphic composed of several overlapping planes, resembling a stylized arrow or a modern architectural element, pointing towards the top right of the page.

WIPFLI

Independent Auditor's Report

To the Board of Directors
HAVEN - Violence Prevention and Support Services
Portsmouth, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of HAVEN - Violence Prevention and Support Services (HAVEN), a nonprofit organization, which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of HAVEN as of June 30, 2021 and 2020, 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.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 13, 2022, on our consideration of HAVEN'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 HAVEN'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 HAVEN's internal control over financial reporting and compliance.

Wipfli LLP

Wipfli LLP
Bedford, New Hampshire
January 13, 2022

HAVEN - Violence Prevention and Support Services

Statements of Financial Position

<i>As of June 30,</i>	2021	2020
Assets:		
Cash and cash equivalents	\$ 583,317	\$ 396,882
Restricted cash	-	118,851
Grants receivable	396,754	228,898
Investments	335,744	210,138
Prepaid expenses and other assets	52,574	25,267
Property and equipment, net	181,355	134,910
TOTAL ASSETS	\$ 1,549,744	\$ 1,114,946
Liabilities:		
Accounts payable	\$ 23,528	\$ 21,801
Accrued expenses and other liabilities	82,330	68,459
Deferred revenue	28,000	11,000
Refundable advance liabilities	-	118,851
Total liabilities	133,858	220,111
Net assets:		
Without donor restrictions	1,415,886	851,585
With donor restrictions	-	43,250
Total net assets	1,415,886	894,835
TOTAL LIABILITIES AND NET ASSETS	\$ 1,549,744	\$ 1,114,946

See accompanying notes to financial statements.

HAVEN - Violence Prevention and Support Services

Statement of Activities

<i>Year Ended June 30,</i>	2021		
	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and support:			
Federal and state grants	\$ 1,748,341	\$ -	\$ 1,748,341
Foundation grants	60,805	-	60,805
Municipal grants	109,310	-	109,310
Contributions	507,882	-	507,882
Special events	4,451	-	4,451
Honoraria	5,288	-	5,288
Other	4,815	-	4,815
Total revenue and support	2,440,892	-	2,440,892
Net assets released from restrictions:			
Satisfaction of time and purpose restrictions	43,250	(43,250)	-
Total revenue and support and net assets released from restrictions	2,484,142	(43,250)	2,440,892
Expenses:			
Program services	1,642,166	-	1,642,166
Management and general	226,199	-	226,199
Fundraising	101,316	-	101,316
Total expenses	1,969,681	-	1,969,681
Change in net assets from operations	514,461	(43,250)	471,211
Non-operating revenue (expense):			
Net investment income	51,271	-	51,271
Loss on disposal of assets	(1,431)	-	(1,431)
Total non-operating revenue (expense)	49,840	-	49,840
Change in net assets	564,301	(43,250)	521,051
Net assets - beginning of year	851,585	43,250	894,835
Net assets - end of year	\$ 1,415,886	\$ -	\$ 1,415,886

See accompanying notes to financial statements.

HAVEN - Violence Prevention and Support Services

Statement of Activities

<i>Year Ended June 30,</i>	2020		
	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and support:			
Federal and state grants	\$ 1,121,299	\$ 22,908	\$ 1,144,207
Foundation grants	83,845	53,250	137,095
Municipal grants	109,836	-	109,836
Contributions	359,935	15,000	374,935
Special events	5,001	-	5,001
Honoraria	31,662	-	31,662
Other	6,022	-	6,022
Total revenue and support	1,717,600	91,158	1,808,758
Net assets released from restrictions:			
Satisfaction of time and purpose restrictions	47,908	(47,908)	-
Total revenue and support and net assets released from restrictions	1,765,508	43,250	1,808,758
Expenses:			
Program services	1,366,708	-	1,366,708
Management and general	192,990	-	192,990
Fundraising	168,515	-	168,515
Total expenses	1,728,213	-	1,728,213
Change in net assets from operations	37,295	43,250	80,545
Non-operating activities:			
Net investment income	6,506	-	6,506
Change in net assets	43,801	43,250	87,051
Net assets - beginning of year	807,784	-	807,784
Net assets - end of year	\$ 851,585	\$ 43,250	\$ 894,835

See accompanying notes to financial statements.

HAVEN - Violence Prevention and Support Services

Statement of Functional Expenses

Year Ended June 30, 2021

	Program Services	Management and General	Fundraising	Total
Salaries	\$ 961,571	\$ 128,510	\$ 71,474	\$ 1,161,555
Employee benefits	67,239	9,695	1,812	78,746
Payroll taxes	75,956	9,505	5,447	90,908
Banking and payroll fees	268	2,767	1,235	4,270
Bad debt expense	-	1,467	-	1,467
Contract services	33,764	8,212	192	42,168
Dues and subscriptions	5,207	1,133	1,458	7,798
Equipment maintenance	29,526	5,399	1,536	36,461
Supplies	61,265	11,323	275	72,863
Insurance	17,599	20,177	1,338	39,114
Depreciation	24,540	646	646	25,832
Occupancy	108,387	2,561	1,170	112,118
Postage	433	329	198	960
Outreach	7,227	873	11,743	19,843
Special events	53	-	1,939	1,992
Professional fees	-	20,200	-	20,200
Staff development	1,866	195	-	2,061
Utilities	57,220	2,500	747	60,467
Travel	12,250	174	106	12,530
Victim assistance	174,289	-	-	174,289
Volunteer expense	3,506	533	-	4,039
Totals	\$ 1,642,166	\$ 226,199	\$ 101,316	\$ 1,969,681

See accompanying notes to financial statements.

HAVEN - Violence Prevention and Support Services

Statement of Functional Expenses

Year Ended June 30, 2020

	Program Services	Management and General	Fundraising	Total
Salaries	\$ 862,459	\$ 118,510	\$ 82,158	\$ 1,063,127
Employee benefits	82,258	3,109	2,419	87,786
Payroll taxes	65,538	8,650	6,230	80,418
Banking and payroll fees	-	2,788	2,349	5,137
Bad debt expense	-	3,500	-	3,500
Contract services	20,875	-	54,000	74,875
Dues and subscriptions	5,431	778	827	7,036
Equipment maintenance	25,539	2,588	1,363	29,490
Supplies	15,366	5,569	1,004	21,939
Insurance	15,490	17,675	994	34,159
Depreciation	31,954	841	841	33,636
Occupancy	87,732	3,430	1,119	92,281
Postage	280	394	386	1,060
Outreach	18,837	32	4,836	23,705
Special events	1,032	-	8,356	9,388
Professional fees	-	20,330	-	20,330
Staff development	4,581	290	135	5,006
Utilities	48,814	2,527	1,158	52,499
Travel	22,438	365	216	23,019
Victim assistance	53,500	-	-	53,500
Volunteer expense	4,584	1,614	124	6,322
Totals	\$ 1,366,708	\$ 192,990	\$ 168,515	\$ 1,728,213

See accompanying notes to financial statements.

HAVEN - Violence Prevention and Support Services

Statements of Cash Flows

<i>Years Ended June 30,</i>	2021	2020
Cash flows from operating activities:		
Change in net assets	\$ 521,051	\$ 87,051
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	25,832	33,636
Bad debt expense	1,467	3,500
Loss on disposal of assets	1,431	-
Reinvested net investment income	(5,687)	(4,337)
Net realized and unrealized gains on investments	(44,919)	(487)
(Increase) decrease in:		
Grants receivable	(169,323)	72,385
Prepaid expenses and other assets	(27,307)	(5,857)
Increase (decrease) in:		
Accounts payable	1,727	9,850
Accrued expenses and other liabilities	13,871	4,490
Deferred revenue	17,000	10,900
Refundable advance liabilities	(118,851)	118,851
Net cash provided by operating activities	216,292	329,982
Cash flows from investing activities:		
Purchases of property and equipment	(73,708)	-
Purchases of investments	(139,469)	(53,734)
Proceeds from sale of investments	64,469	53,734
Net cash used for investing activities	(148,708)	-
Net change in cash and cash equivalents and restricted cash	67,584	329,982
Cash and cash equivalents and restricted cash - beginning of year	515,733	185,751
Cash and cash equivalents and restricted cash - end of year	\$ 583,317	\$ 515,733

See accompanying notes to financial statements.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Nature of Operations

HAVEN - Violence Prevention and Support Services (HAVEN) is a not-for-profit independent corporation that serves the communities of Rockingham and Strafford Counties in New Hampshire. HAVEN's mission is to prevent sexual assault, domestic violence and stalking, and to support and empower women, men, youth and families to heal from abuse and rebuild their lives. HAVEN achieves its mission through a twenty-four-hour crisis hotline, the provision of support groups and direct victim assistance, education through training and consultation, and outreach via community events.

HAVEN is supported primarily through donor contributions and grants.

Basis of Presentation

The financial statements of HAVEN have been prepared on the accrual basis of accounting; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

Use of Estimates

The preparation of the financial statements in accordance with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of HAVEN and changes therein are classified and reported as follows:

Net assets without donor restrictions: Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board can designate net assets without donor restrictions for a future specified purpose.

Net assets with donor restrictions: Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents and Restricted Cash

HAVEN considers certificates of deposit and other highly liquid debt instruments with an original maturity of three months or less from the date of purchase to be cash equivalents.

HAVEN also considers money market accounts managed by its investment advisor as investments and not as cash equivalents, since it is HAVEN's intention to invest the funds for long-term purposes.

HAVEN maintains amounts on deposit in various financial institutions, and at times during the year, may have deposits on account in excess of Federal Deposit Insurance coverage. At June 30, 2021, HAVEN had approximately \$148,000 in excess of Federally insured limits. HAVEN has not experienced any losses in such accounts in the past and believes it is not exposed to any significant credit risk.

The balance of cash, cash equivalents and restricted cash consist of the following:

<i>As of June 30,</i>	2021	2020
Cash and cash equivalents	\$ 583,317	\$ 396,882
Restricted cash	-	118,851
Total cash, cash equivalents and restricted cash shown on the statement of cash flows	\$ 583,317	\$ 515,733

Grants Receivable

Grants receivable are recorded at estimated net realizable amounts and represent amounts owed to HAVEN from reimbursable grants for which expenditures have been incurred. HAVEN reviews the outstanding grants receivable to determine an allowance for uncollectible accounts based on its assessment of the status of each individual grant. Delinquency status is determined based on an evaluation of the aging and the individual grant's circumstances. No allowance for uncollectible accounts was considered necessary as all balances were considered fully collectible as of June 30, 2021 and 2020. Balances that are still outstanding after reasonable collection efforts are written off.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt and equity securities are valued at their fair values in the statements of financial position. The measurement of fair value is made using the fair value hierarchy established by accounting principles generally accepted in the United States (see Note 9).

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Investments (Continued)

Purchases and sales of securities are recorded on a trade date basis. The cost of investments sold is determined based on the specific identification method. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net investment income is reported in the statements of activities and consists of interest and dividend income, realized and unrealized gains and losses, less investment expenses.

Property and Equipment

All acquisitions and improvements of property and equipment over \$2,500 are capitalized while all expenditures for repairs and maintenance that do not materially prolong the useful lives of assets are expensed. Purchased property and equipment is carried at cost. Donated property and equipment are carried at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated lives of the assets.

Gifts of capital assets such as land, buildings, or equipment are reported as unrestricted support, unless explicit donor stipulations specify how the donated assets must be used. Gifts of capital assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire capital assets are reported as restricted support. Absent explicit donor stipulations about how long those capital assets must be maintained, expirations of donor restrictions are reported when the donated or acquired capital assets are placed in service.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Certain categories of expenses are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Salaries and benefits are allocated based on estimates of time and effort. Occupancy costs and depreciation are allocated based on square footage.

Revenue and Revenue Recognition

Contribution Revenue

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

An explicit identification of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized.

An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised if the condition is not met.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue and Revenue Recognition (Continued)

Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions.

Grant Revenue

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant agreement.

Grant awards that are contributions: Grant awards that are contributions are evaluated for conditions and recognized as revenue when conditions in the award are satisfied. Unconditional awards are recognized as revenue when the award is received. Amounts received in which conditions have not been met are reported as a refundable advance liability.

Grant awards that are exchange transactions: Exchange transactions are those in which the resource provider or grantor receives a commensurate value in exchange for goods or services transferred. Revenue is recognized when control of the promised goods or services is transferred to the customer (grantor) in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Amounts received in excess of recognized revenue are reflected as a contract liability. There were no grant awards that were considered exchange transactions during the years ended June 30, 2021 and 2020.

Tax Status

HAVEN is a not-for-profit corporation exempt from Federal and State income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined HAVEN to be other than a private foundation.

HAVEN recognizes the tax benefit of an uncertain tax position only if management determines that it is more likely than not the tax position would be sustained upon examination by taxing authorities based on the technical merit of the position. Management has determined that through June 30, 2021, HAVEN did not take any uncertain tax positions.

Fundraising Activities

Fundraising expenses represent the cost of preparing grant proposals, special events, contribution appeals and letters of appreciation by the staff of HAVEN.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Measure of Operations

In its statements of activities, HAVEN includes in its measure of operations all revenues and expenses that are an integral part of its programs and supporting activities. Consistent with industry practice, net investment income, including net realized and unrealized gains and losses, are recognized as non-operating activities.

Board Designated Net Assets

HAVEN's Board of Directors have designated certain assets to be held and used for future program expenditures. These assets totaled approximately \$308,000 and \$170,000 at June 30, 2021 and 2020, respectively, and are included in cash and cash equivalents in the accompanying financial statements.

Note 2: Liquidity and Availability of Financial Resources

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following as of June 30:

	2021	2020
Cash and cash equivalents and restricted cash	\$ 583,317	\$ 515,733
Less: amounts received for refundable advance liabilities	-	(118,851)
Grants receivable	396,754	228,898
Investments	335,744	210,138
Less: board designated net assets	(307,836)	(169,830)
Total	\$ 1,007,979	\$ 666,088

98% and 97% of receivables at June 30, 2021 and 2020, respectively, represent Federal and State grants, bound by contractual agreement, and are reimbursements for expenses incurred in the prior period. These receivables are historically collected within 30-60 days of invoicing.

HAVEN produces an annual budget that is reviewed by the Board of Directors, which outlines the anticipated financial needs to support the mission within the next fiscal year. To manage current cash flow needs, the budget is analyzed and compared to actual results throughout the year.

As part of the liquidity management plan and the investment policy, HAVEN invests cash in excess of operating expenses into short-term operating investments. Additionally, the Board of Directors may designate a portion of any operating surplus to the operating investments.

In the event the need arises to utilize the board designated net assets for liquidity purposes, the reserves could be drawn upon through board resolution.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 3: Investments

The investments reported in the statements of financial position include mutual funds, exchange traded funds and money market funds managed by an investment advisor. The following schedule summarizes the investment income for the years ended June 30:

	2021	2020
Interest and dividends	\$ 9,059	\$ 8,437
Net realized and unrealized gains	44,919	487
Gross investment income	53,978	8,924
Investment fees	(2,707)	(2,418)
Net investment income	\$ 51,271	\$ 6,506

Note 4: Property and Equipment

Property and equipment include the following at June 30:

	2021	2020
Land	\$ 31,747	\$ 31,747
Building and building improvements	423,405	349,697
Leasehold improvements	53,080	53,079
Furniture and equipment	58,715	69,523
	566,947	504,046
Less: accumulated depreciation	385,592	369,136
Property and equipment, net	\$ 181,355	\$ 134,910

Depreciation expense was \$25,832 and \$33,636 for the years ended June 30, 2021 and 2020, respectively.

Note 5: Retirement Plan

HAVEN provides a 403(b) retirement plan for those employees meeting eligibility requirements. Eligible employees may contribute pre-tax salary deferrals to the plan. HAVEN, at its sole discretion, may make discretionary matching contributions for participants. HAVEN made no discretionary contributions to the plan for the years ended June 30, 2021 and 2020.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 6: Operating Lease Commitments

HAVEN entered into a lease commitment as a sublease for space in Portsmouth, New Hampshire under an agreement which expires in May 2023. The lease provides for escalating annual rentals based on property taxes and common area maintenance charges.

HAVEN entered into a lease commitment for space in Epping, New Hampshire under an agreement that expires April 2024. The lease provides for one five-year renewal option at the greater of a 2% increase or the consumer price index increase.

Minimum future rental payments under these lease agreements by year and in the aggregate, are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2022	\$ 59,532
2023	57,342
2024	14,072
	<hr/>
	\$ 130,946

HAVEN is a tenant at will in its premise in Rochester, New Hampshire.

Rent expense, including common area maintenance charges under these operating leases, was \$84,410 and \$83,657 for the years ended June 30, 2021 and 2020, respectively, and is included in occupancy expense in the statements of functional expenses.

Note 7: Risks and Uncertainties

HAVEN invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the investment balances.

Beginning in 2020, the United States economy began suffering adverse effects from the outbreak of the COVID-19 pandemic, including financial markets, businesses, and communities. COVID-19 impacted various parts of HAVEN's 2021 operations and financial results and may impact future operations. As of the date of issuance of the financial statements, HAVEN continues to monitor the situation and is taking actions to respond to the pandemic. Although HAVEN's statements of financial position, activities, functional expenses and cash flows could be negatively impacted, HAVEN does not anticipate any impact to be significant, however, the full impact is unknown and cannot be reasonably estimated at this time.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 8: Donated Services

HAVEN relies on volunteers to provide various services to assist with the operation of the organization. The value of these services, which further enables HAVEN to provide enhanced programs and services to the community, is not recognized in the financial statements, as these services are not considered specialized.

Note 9: Fair Value Measurements

The accounting guidance for fair value measurements establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy must be used to determine the fair value of HAVEN's investments and consists of three broad levels: Level 1 inputs, which have the highest priority, consist of unadjusted quoted prices in active markets for identical assets; Level 2 inputs consist of quoted prices for similar assets in active markets, quoted prices for identical or similar assets in inactive markets, or observable inputs other than quoted market prices; and Level 3 inputs, which have the lowest priority, consist of inputs that are unobservable and significant to the fair value measurement. HAVEN uses appropriate valuation techniques based on available inputs to measure the fair value of its investments. An asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques must maximize the use of observable inputs and minimize the use of unobservable inputs.

The following tables set forth by level, within the fair value hierarchy, of the valuation techniques used to determine the fair value of HAVEN's investments, classified by major type, as of June 30, 2021 and 2020:

	2021			Total
	Level 1	Level 2	Level 3	
Investments:				
Money market funds	\$ 53	\$ -	\$ -	\$ 53
Exchange traded funds	33,803	-	-	33,803
Mutual funds	301,888	-	-	301,888
Totals	\$ 335,744	\$ -	\$ -	\$ 335,744

	2020			Total
	Level 1	Level 2	Level 3	
Investments:				
Exchange traded funds	\$ 13,975	\$ -	\$ -	\$ 13,975
Mutual funds	196,163	-	-	196,163
Totals	\$ 210,138	\$ -	\$ -	\$ 210,138

All assets have been valued using a market approach. For the years ended June 30, 2021 and 2020, there were no transfers in or out of levels 2 or 3. There have been no changes in the valuation techniques and related inputs. The inputs or valuation methodology used for valuing securities are not necessarily an indication of the risk associated with investing in those securities.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 10: Grant Concentrations

At June 30, 2021, approximately 37% of HAVEN's grant receivables were due from one grant maker. At June 30, 2020, approximately 47% of HAVEN's grant receivables were due from one grant maker.

During 2021, grant revenue from two grants represented approximately 33% of total revenues. During 2020, grant revenue from two grants represented approximately 31% of total revenues.

Note 11: Net Assets with Donor Restrictions

At June 30, 2021, there were no net assets with donor restrictions. At June 30, 2020, net assets with donor restrictions were \$43,250 and were restricted due to time restrictions.

Note 12: New Accounting Pronouncement

In February 2016, the FASB issued ASU No. 2016-02, *Leases* (Topic 842). This ASU modifies lease accounting to increase transparency and comparability by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements. The most significant change for lessees will be the recognition of both a liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term for those leases classified as operating leases under current GAAP. Certain accounting policy elections are permitted for leases with terms of 12 months or less. FASB ASC Topic 842, *Leases* ("ASC 842"), supersedes current lease requirements in FASB ASC Topic 840, *Leases*. The new standard is effective for nonpublic companies for annual periods beginning after December 15, 2021. HAVEN is currently evaluating the impact of the provisions of ASC 842.

Note 13: Refundable Advance Liabilities/Grant Income

During 2020, HAVEN received \$46,401 from the issuance of an award from the Small Business Administration's (SBA) Paycheck Protection Program (PPP) as a result of legislation passed to assist businesses in navigating the Coronavirus pandemic. HAVEN determined the award was a conditional grant in accordance with FASB 958-605 and applied the policy as described in Note 1.

Accordingly, the award was reported as a refundable advance liability until the conditions were substantially met or explicitly waived. HAVEN interpreted the condition of the award to be the approval of the forgiveness application by the lender and SBA. During 2021, HAVEN applied for forgiveness and received notification from the SBA that the loan was fully forgiven on December 22, 2020; the full amount of \$46,401 has been recognized as revenue in 2021.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 13: Refundable Advance Liabilities/Grant Income (Continued)

During 2020, HAVEN received other pass-through grants as a result of COVID-19 which were meant to stabilize and fortify organizations that provide domestic and sexual assault emergency services during the pandemic. At June 30, 2020, \$72,450 was included as a refundable advance liability, representing the amount of funding received but not recognized, as the conditions of the award had not been met as of June 30, 2020. During 2021, HAVEN met the conditions of the award and the full amount of \$72,450 was recognized as revenue in 2021.

At June 30, 2021 and 2020, HAVEN had refundable advance liabilities of \$0 and \$118,851, respectively.

Note 14: Subsequent Events

Management has evaluated subsequent events through January 13, 2022, the date when the financial statements were available to be issued.

Independent Auditor's 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*

HAVEN - Violence Prevention and Support Services
Portsmouth, New Hampshire

We have audited, in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of HAVEN - Violence Prevention and Support Services (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021 and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 13, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered HAVEN's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of HAVEN's internal control. Accordingly, we do not express an opinion on the effectiveness of HAVEN'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether HAVEN'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 financial statements. 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*.

HAVEN's Response to Findings

HAVEN's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. HAVEN's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 HAVEN's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering HAVEN's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wipfli LLP

Wipfli LLP
Bedford, New Hampshire
January 13, 2022

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

HAVEN - Violence Prevention and Support Services
Portsmouth, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited HAVEN's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of HAVEN's major federal programs for the year ended June 30, 2021. HAVEN's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, HAVEN 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 June 30, 2021.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2021-003. Our opinion on each major federal program is not modified with respect to these matters.

HAVEN's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. HAVEN's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2021-002 and 2021-003 that we consider to be significant deficiencies.

HAVEN's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. HAVEN's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Wipfli LLP

Wipfli LLP
Bedford, New Hampshire
January 13, 2022

HAVEN - Violence Prevention and Support Services

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2021

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures	Passed- Through to Subrecipients
Department of Justice				
Sexual Assault Services Formula Program:				
Pass-through from:				
New Hampshire Coalition Against Domestic and Sexual Violence				
VAWA-Sexual Assault Services Program	16.017	2019-KF-AX-0029	\$ 76,785	\$0
Crime Victims Assistance:				
Pass-through from:				
New Hampshire Coalition Against Domestic and Sexual Violence				
VOCA	16.575	not provided	\$ 464,055	\$0
VOCA Housing First	16.575	not provided	\$ 18,145	\$0
COVID-19 VOCA	16.575	not provided	\$ 5,500	\$0
Total AL 16.575 (M)			\$ 487,700	\$0
Total Department of Justice			\$ 564,485	\$0
Department of Health and Human Services				
Pass-through from:				
New Hampshire Coalition Against Domestic and Sexual Violence				
Promoting Safe and Stable Families	93.556	not provided	\$ 253,353	\$0
New Hampshire Coalition Against Domestic and Sexual Violence				
Sexual Violence Prevention	93.136	not provided	\$ 44,719	\$0
Total Department of Health and Human Services			\$ 298,072	\$0
Department of Housing and Urban Development				
Community Development Block Grant Entitlement Grant Cluster				
Pass-through from:				
City of Portsmouth				
Community Development Block Grant, Public Service Agency Grant Program	14.218	not provided	\$ 38,000	\$0
City of Rochester				
Community Development Block Grant, Public Service Agency Grant Program	14.218	not provided	\$ 40,656	\$0
City of Dover				
Community Development Block Grant, Public Service Agency Grant Program	14.218	not provided	\$ 5,000	\$0
Total Community Development Block Grant Entitlement Grant Cluster			\$ 83,656	\$0

(Continued)

HAVEN - Violence Prevention and Support Services

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended June 30, 2021

Pass-through from:					
New Hampshire Coalition Against Domestic and Sexual Violence					
Continuum of Care, Rapid Rehousing Program	14.267	not provided	\$	21,665	\$0
Total Department of Housing and Urban Development				\$	105,321
				\$	\$0

Department of Federal Emergency Management Agency

Pass-through from:					
United Way					
Emergency Food and Shelter National Board Program	97.024	not provided	\$	5,660	\$0

Department of the Treasury

Pass-through from:					
New Hampshire Coalition Against Domestic and Sexual Violence					
COVID-19 Emergency Relief for Domestic and Sexual					
Violence Survivors	21.019	COVID-19	\$	72,450	\$0
Pass-through from:					
New Hampshire Housing Finance Authority					
COVID-19 Shelter Modification Program	21.019	COVID-19	\$	100,548	\$0
Total Department of the Treasury				\$	172,998
				\$	\$0

Corporation for National and Community Services

Pass-through from:					
Volunteer NH					
Volunteer Generation	94.021	20VGNH001	\$	9,828	\$0

Total federal award expenditures				\$	1,156,364	\$0
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(M) - audited as a major program

See Independent Auditor's Report

See accompanying notes to the Schedule of Expenditures of Federal Awards

(Continued)

HAVEN - Violence Prevention and Support Services

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended June 30, 2021

Notes to Schedule of Expenditures of Federal Awards

Basis of Accounting

The accompanying Schedule of Federal Awards presents the federal grant expenditures of HAVEN. The information in this schedule is presented in accordance with the compliance requirements of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

Summary of Significant Accounting Policies

Expenditures reported are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, Cost Principles for Non-profit Organizations, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Pass-through entity identifying numbers are presented where available.

Indirect Cost Rate

HAVEN has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

See Independent Auditor's Report

HAVEN - Violence Prevention and Support Services

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2021

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	Unmodified
<u>Internal control over financial reporting:</u>	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	Yes
Noncompliance material to financial statements noted?	None Reported

Federal Awards

Type of auditor’s report issued on compliance for major programs:	Unmodified
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<u>Internal control over major programs:</u>	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	Yes

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	Yes
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Identification of major programs:

<u>Assistance Listing Number(s) (AL)</u>	<u>Name of Federal Program or Cluster</u>
16.575	Crime Victim Assistance

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
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Auditee qualified as low-risk auditee?	No
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HAVEN - Violence Prevention and Support Services

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2021

Section II – Financial Statement Findings

Financial Statement Finding 2021-001

Repeat Audit Finding: Audit Finding #2020-001

Criteria – Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial statements including the related disclosures, in conformity with generally accepted accounting principles.

Condition – HAVEN does not have an internal control policy in place over annual financial reporting that would enable management to prepare its annual financial statements and ensure related footnote disclosures are complete and presented in accordance with generally accepted accounting principles.

Cause – HAVEN relies on the audit firm to prepare the annual financial statements and related footnote disclosures. However, they have reviewed and approved the annual financial statements and the related footnote disclosures.

Effects or Potential Effects – The completeness of the financial statement disclosures and the accuracy of the overall financial presentation is negatively impacted as external auditors do not have the same comprehensive understanding of HAVEN as its internal staff.

Auditor’s Recommendation – Management should continue to review and approve the annual financial statements and the related footnote disclosures.

View of responsible officials and planned corrective actions – HAVEN will continue to review the financial statements and required footnotes prepared by the external auditors. HAVEN believes this process to be the most economical and appropriate to help ensure complete and proper financial reporting.

HAVEN - Violence Prevention and Support Services

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2021

Section III – Federal Award Findings and Questioned Costs

Federal Award Finding 2021-002

US Department of Justice

Crime Victims Assistance AL No. 16.575

Pass-Through Grantor

New Hampshire Coalition Against Domestic and Sexual Violence

Repeat Audit Finding: Audit Finding #2020-002

Questioned costs – \$0

Condition – HAVEN utilizes QuickBooks to track expenditures applied to the grants. In five instances it was noted that the QuickBooks report did not agree to the reimbursement request for the grant.

Our testing included obtaining the Profit and Loss by Customer from QuickBooks and comparing it to the Schedule of Expenditures of Federal Awards. The total expenditures for five different grants did not agree to the Schedule of Expenditures of Federal Awards. The additional charges made to the Federal awards were in compliance so there are no questioned costs but the coding in QuickBooks did not agree. The sample was not intended to be, and was not, a statistically valid sample.

Criteria – The control in place is designed to ensure that the Executive Director can see the expenditures applied to the award and request reimbursement for only those expenditures deemed qualified. Additionally, this control assists in ensuring an expenditure is not charged to more than one grant.

Cause – Human error in coding the expenditures and not noting the difference in the report.

Effect – Expenses could be billed to the wrong grant, double billed or unallowable under the grant.

Recommendation – We recommend that a report is run from QuickBooks to support the grant reimbursement request and that the report is reviewed by the Executive Director for agreement.

View of responsible officials – We agree with the finding and have developed a corrective action plan.

Federal Award Finding 2021-003

US Department of Justice

Crime Victims Assistance AL No. 16.575

Pass-Through Grantor

New Hampshire Coalition Against Domestic and Sexual Violence

Questioned costs – \$25

HAVEN - Violence Prevention and Support Services

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2021

Condition – In-person time was paid out at \$55 instead of \$30 as indicated per the time sheet.

Our testing included obtaining 40 time sheets and agreeing the time sheets to the payroll register. We had one instance where the in-person pay was not updated from the previous pay period in the payroll system and resulted in an employee being paid an additional \$25 which was charged to a grant. The sample was not intended to be, and was not, a statistically valid sample.

Criteria – Check totals are not used to verify that per diems and other stipends are calculated and updated correctly in the payroll system.

Cause – Ineffective design of internal control.

Effect – Total per diems and stipends paid may not be correct.

Recommendation – We recommend that stipends and in-person pay be summed directly from the time sheets and checked to the totals in the payroll system.

View of responsible officials – We agree with the finding and have developed a corrective action plan.

Summary Schedule of Prior Audit Findings For the Year Ended June 30, 2021

Financial Statement Finding 2020-001

Statement of Condition: HAVEN's internal control over financial reporting does not end at the general ledger but extends to the financial statements and notes. Wipfli LLP assisted in drafting the financial statements and footnotes. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

Recommendation: Management should continue to review and approve the annual financial statements and the related footnote disclosures.

Current Status: Outstanding

Narrative: HAVEN does not have the resources and staff to prepare the financial statements and notes but will continue to oversee the auditor's services and review and approve the financial statements and notes. This has been repeated as financial statement finding 2021-001.

Federal Award Finding 2020-002

US Department of Justice: Crime Victims Assistance CFDA/AL No. 16.575

Statement of Condition: Amounts charged to the various grants are tracked in QuickBooks through usage of the Profit and Loss by Customer. The amounts charged for 2 different grants did not agree to the QuickBooks report.

Recommendation: Management should run the report from QuickBooks to support the grant reimbursement request and that report should be reviewed by the Executive Director for agreement.

Current Status: Outstanding

Narrative: There were new grants and new staff mid-year causing an inconsistency in the follow-up and timing of reconciling the QuickBooks reports to the grant reports. This has been repeated as finding 2021-002.

Federal Award Finding 2020-003

US Department of Justice: Crime Victims Assistance CFDA/AL No. 16.575

Statement of Condition: Time sheets are detailed out by program but not by grant thus it is not straightforward to ensure that the amounts charged to the grant were allowable.

Recommendation: Time sheets should support the time allocated to the grant and a second review should be performed and documented by the Business Administrator for allowable charges to the grants.

Current Status: Resolved

Narrative: Management reviewed time sheets and documented any changes to the time charged to the grant to ensure the change was allowable.

(Continued)

Federal Award Finding 2020-004

US Department of Justice: Crime Victims Assistance CFDA/AL No. 16.575

Statement of Condition: Payroll tax is allocated based on 7.65% of the payroll allocated to the grant instead of the actual payroll tax incurred.

Recommendation: The allocation of payroll taxes to the grants should be reviewed for accuracy.

Current Status: Resolved

Narrative: Management updated the allocation spreadsheet to ensure actual payroll taxes were used to allocate costs to the grants.

Corrective Action Plan

HAVEN respectfully submits the following corrective action plan for the audit period July 1, 2020 to June 30, 2021. If there are any questions regarding this plan, please contact Kathy Beebe, Executive Director at 603-436-4107.

The independent public accounting firm is:
Wipfli, LLP
43 Constitution Drive, Suite 100
Bedford, NH 03110

Financial Statement Finding 2021-001 (Significant Deficiency)

Recommendation: Management should continue to review and approve the annual financial statements and the related footnote disclosures.

Action Taken: HAVEN will continue to review the financial statements and required footnotes prepared by the external auditors. HAVEN believes this process to be the most economical and appropriate to help ensure complete and proper financial reporting.

Person Responsible: Kathy Beebe, Executive Director and Paige Smith, Finance Director

Anticipated Completion Date: There is no anticipated completion date for this item

Federal Award Finding 2021-002 (Significant Deficiency)

US Department of Justice: Crime Victims Assistance AL No. 16.575

Recommendation: It is recommended that a report is run from QuickBooks to support the grant reimbursement request and that the report is reviewed by the Executive Director for agreement.

Action Taken: Each month, when submitting reimbursement requests to the Coalition for Federal and State grants, the Finance Director will provide the QuickBooks report for the specified grant to support the reimbursement request. The Executive Director will review upon signing the reimbursement request to ensure agreement.

Person Responsible: Kathy Beebe, Executive Director and Paige Smith, Finance Director

Anticipated Completion Date: This is a formalized part of the monthly procedures that has been in place since our new Finance Director began work in October 2021.

Federal Award Finding 2021-003 (Significant Deficiency)

US Department of Justice: Crime Victims Assistance AL No. 16.575

Recommendation: Stipends and in-person pay should be summed directly from the time sheets and checked to the totals in the payroll system.

Action Taken: This was a one-time error where the change in the in-person stipend was not caught. Check totals will be implemented to assist in verifying the amounts are proper in the future.

Person Responsible: Kathy Beebe, Executive Director and Tina Holmes, Office Manager

Anticipated Completion Date: This procedure was implemented for all pay periods beginning July 2021.

My Friend's Place

**Emergency Shelter and
Transitional Housing**

APPLICATION: DOVER CDBG FY24

APPLICANT INFORMATION	
Organization My Friend's Place	Tax ID 02-0407497
Name of Program or Project Emergency Shelter and transitional Housing	
Name of Executive Director Susan Ford	
Mailing Address 368 Washington Street, Dover, NH 03820	
Physical Address Emergency Shelter is SSA, Transitional Housing: 21/23 Hough Street and 25 East Concord Street, Dover, NH	
Contact Person Susan Ford	Phone 603-749-3017
E-Mail sford@myfriendsplacenh.org	Website www.myfriendsplacenh.org
Please Identify the Type of Organization Applying for Funds (Note: More than one may apply)	
<input checked="" type="checkbox"/> 501(c)(3)	For-profit authorized under 570.201(o)
Faith-based Organization	Institution of Higher Education
Unit of Government	
Other (Explain):	
Tax ID # 02-0407497	
*UEI # (DUNS REPLACEMENT) NHTBK7J56F76	*SAM Expiration Date 3/3/23

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 30,000
Provide a <u>very brief</u> summary of the <u>activity</u> or <u>project</u> for which the funds are requested. Keep responses to one or two sentences (i.e. After School Care for K-4 th grade students. Repair of homeless shelter roof.) Emergency Shelter/Transitional housing and Case Management for single men, women and families.

PROJECT LOCATION
Location(s) where services will be provided or physical improvements will be made. Emergency Shelter is located at 368 Washington Street, Dover, NH 03820. Two Transitional housing units located at 21/23 Hough Street and 25 East Concord Street, Dover NH

BENEFICIARIES
Beneficiaries:
For FY 2024 (7/1/2023 – 6/30/2024) please provide the <i>estimated</i> number of unduplicated Dover beneficiaries that will benefit from this CDBG funded activity or project, not necessarily your entire client population (Note: these numbers will be monitored during the funding year): 25
For FY 2022 (7/1/2021 – 6/30/2022) please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 25
Were Dover CDBG funds used to fund this activity or project in FY 2023 (7/1/2022 – 6/30/2023): Yes
If so, how much? \$10,570

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) **Homeless single men, women and families**

CLIENT POPULATION

Does your organization have criteria/protocols in place that are used to determine when clients will or will not receive assistance for this program or activity?: Yes No

If yes, are the criteria/protocols in writing?: Yes No

NARRATIVE – PUBLIC SERVICE ACTIVITY OR PROGRAM ONLY

Please provide a detailed description for the proposed activity (*not the organization*). This section should describe the use of funds, why the funds are needed and how the funds will ultimately benefit Dover low-moderate income individuals. Funds will be applied to general operating cost to run both the Emergency Shelter and the Transitional Housing programs. Historically My Friend's Place sees a good number of Dover residents, the funding off sets monies that would typically be charged to the City Welfare office. Last year alone we served 1 intact family, 1 single parent family, 4 single females, 17 single males including 6 children in the emergency shelter and 2 single parents with 3 children in the transitional housing program who were Dover residents. It is important to note that although we did not meet the projected number of Rochester residents, we have served this past year COVID 19 continues to defy trends in homelessness. We attribute some of this to the eviction moratorium. It is unclear how the next year will change or if we will slide back into past trends. We would also like to note that with NHERAP funding going away we anticipate a surge in families who were receiving that assistance to fully pay their rent now being evicted with no place to go.

My Friend's Place offers a safe, warm place for a family or individual to stay, as well as basic necessities such as access to our pantry, bath/showers, etc. We also provide case management for every admitted client. Clients through case management will set out goals and steps to obtain those goals. Depending on the individual this plan may be to job search or housing search but it may also include being connected to DHHS for food stamps or Medicaid, or setting up medical appointments for either physical or mental health issues that have not been addressed or treatment has lapsed or just obtaining a medical home. Access to a telephone and online computer to assist them with connecting to a multitude of services, job searching, housing searching, making necessary appointments, etc.

Client's that City Welfare has to put up in a motel, not only costs the city more money than that of the shelter, the City is now burdened with attempting to case manage the client from off site. This is very difficult to do even under the best of circumstances.

Every individual who enters My Friend's Place emergency shelter is below the low-income threshold, some have no income at all and most have significant barriers to obtaining permanent affordable housing. My Friend's Place not only takes a monetary burden off the City Welfare Department for these individuals it also provides the necessary on-site case management services that your City Welfare Department would then have to provide to ensure that clients are doing the things they need to do to progress towards permanent housing. Our transitional housing program offers this same service as well, giving the client more time to work on larger barriers. In some cases, it may just be the wait time for public assisted housing; currently this is 18 months to 2 years.

Please indicate who prepared the overall cost estimate for the activity. Susan M. Ford

PERFORMANCE OUTCOME MEASURES

Provide the outcomes proposed & the method of measurement. You may list multiple outcomes.

Outcome	Measurement
Example 1: Decrease in number of "latch-key kids" Example 2: Decreased dependence on emergency care facilities for non-emergency care of low/mod adults	Example 1: # of children who participate in afterschool program Example 2: Increase in number of low/mod income residents that seek care from health program.
Decrease the amount of families/individuals Dover City Welfare would have to put up in a motel.	# of Dover Families/Individuals admitted to shelter

DESCRIPTION OF ORGANIZATION

Please provide a description for the organization or agency that is undertaking the activity or project. My Friend's Place provides short term emergency shelter for homeless individuals and families. The average stay for a single person is 90 days while family's stays are 120 to 180 days. The transitional housing program provides longer term stays for families who have serious obstacles to obtaining permanent housing. Families may stay in this program for up to 2 years.

AUDIT AND EVALUATION

Does your organization have an annual CPA audit or other financial statement? Yes
 If yes, please submit most recent audit or financial statements as an attachment to this application.
 Is your organization evaluated by outside agencies or programs? No
 If yes, please note the agency/program and how often the evaluation occurs.

BOARD OF DIRECTORS

Name	Residence (city/town)
FX Bruton, Esq., President	Dover, NH
Stan Robbins, Vice President	Dover, NH
Robert Fuller, CPA, Treasurer	Dover, NH
Janet Insolia, Secretary	Dover, NH
Phyllis LaPointe, Member	Barrington, NH
Estelle Lewis, Member	Dover, NH
Jennifer Stevens, Member	Rye, Nh
Alicia McLaughlin, Member	Dover, NH
John Lewis, Esq., Member	Durham, NH
Vicki Roundy, Esq., Member	Barrington, NH
Jacqueline Williams, Member	Dover, NH
Brad Gould, Member	Dover, NH
Debra Hackett, Member	Dover, NH
Erica Johnson, Member	Dover, NH

BUDGET: ACTIVITY or PROJECT

Use box 1 or 2 below to provide a budget for the proposed activity or project. Include all proposed expenses. Note: Documentation must be kept that clearly tracks the use of the CDBG funds for the requested activities.

1. Public Services (Non-Construction Projects)			
	A	B	A + B
	Rochester CDBG Funds Requested	Other Funding	Total Proposed Budget
Office Supplies	0	2,600	2,600
Utilities	8,000	30,000	38,000
Repairs/Maintenance	0	29,500	29,500
Travel	0	1,000	1,000
Salaries (List relevant positions)			
Case Manager	22,000	24,640	46,640
Other:			
TOTAL PROPOSED BUDGET:	30,000	87,740	117,740

* Use the following table (*Activity or Project Funding Sources*) to identify other funding sources that will be used for this specific activity or project.

ACTIVITY OR PROJECT FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed that will be used for this activity or project, if any. Do not include Dover CDBG amount requested.

Funding Source (Name(s) of funding source(s))	Committed, Pending or Proposed Amount (\$):		Total Amount (\$)	Explanation
Federal:	Committed: Pending: Proposed:	34,500	34,500	20,500 ESG COVID Funding 14,000 in FEMA/EFSP Funds
State:	Committed: Pending: Proposed:	64,233	64,233	State Grant in Aid
Local:	Committed: Pending: Proposed:	50,000	50,000	United Way grant and contributions as well as rental/service fees from individuals and municipalities
Private:	Committed: Pending: Proposed:	79,000	79,000	Private contributions from Corporate, faith based and individuals
Rochester CDBG:	Committed: Pending: Proposed:	20,798	20,798	13,798 Operations 7,000 CARES ACT
Rochester CDBG:	Committed: Pending:	17,570	17,570	10,570 for operations 7,000 in CARES Act funding

	Proposed:			
Other:	Committed:			Bingo, Lend a Helping Can, Annual Appeal and other fundraising activities
	Pending:	187,000	187,000	
	Proposed:			
Total:	Committed:	187,101		458,434 operations
	Pending:	266,000	453,101	
	Proposed:			

BUDGET: ORGANIZATION


Please provide a breakdown of your *organization's* overall annual budget. Please indicate the dates of your budget period, i.e. July 1 to June 30 or January 1 to December 31.

Budget Period: from	to	Current Year	Next Year (projected)
REVENUES			
Federal Funds		14,000	15,000
State Funds		84,733	85,000
Foundations/Private Contributions		80,000	88,000
United Way		19,000	20,000
Fundraising or other income		176,000	185,000
Other (describe) Rent/Service Fees/Municipalities other than CDBG		34,000	35,000
Community Dev. Block Grant (include anticipated request)		43,000	45,000
	TOTAL REVENUE	450,733	473,000
EXPENSES			
Salaries		253,164	255,000
Fringe Benefits		20,223	21,000
Supplies (include printing/copying)		15,300	16,000
Utilities		38,000	39,000
Travel/Training		1,050	1,050
Communications		6,000	6,200
Audit		0	0
Property Maintenance		67,500	68,000
Service Contracts		15,790	16,000
Insurance (Workers Comp, Liability, etc.)		25,000	26,000
Other (describe) Bank Service Charges, Volunteer support, Fundraising & Advertising Expenses, Wage Tax		23,903	24,000
	TOTAL EXPENSES	440,930	472,250
NET (Income - Expenses)		9,803	750

ORGANIZATION: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity's Identifying Number	Passed Through to Sub recipient	Total Federal Expenditures
U.S. Dept. of	FEMA			\$14,000	\$14,000
Direct Program	EFSP				
Passed Through	United Way			\$	\$
	United Way EFSP				
Total U.S. Dept. of	FEMA			\$14,000	\$14,000
Total Expenditure of Federal Awards				\$14,000	\$14,000
NH Dept. of	DHHS			\$84,733	\$84,733
	BHH				
Total NH Dept. of	DHHS			\$	\$
Total State and Local Awards				\$84,733	\$84,733
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$98,733	\$98,733

I CERTIFY THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND CORRECT AND THAT IT CONTAINS NO FALSIFICATIONS, MISREPRESENTATIONS, INTENTIONAL OMISSIONS, OR CONCEALMENT OF MATERIAL FACTS.



 SIGNATURE

11/16/22

 DATE

SUSAN M. FORD

 PRINTED NAME

EXECUTIVE DIRECTOR

 TITLE

FFATA Checklist (contracts \$30,000 and over)

The Federal Funding Accountability and Transparency Act (FFATA) require the Office of Management and Budget (OMB) to maintain a single, searchable website that contains information on all Federal spending awards. As part of this, the City of Dover's CDBG program requires all agencies that meet the following thresholds to report when the agencies:

- had a gross income, from all sources, over \$300,000 in the agency's previous tax year, **and**
- have been awarded \$30,000 and over.

Please check box, sign and date below and return form if your agency **does not** meet the above thresholds.

To Be Filled Out By Dover CDBG Staff	
Award title descriptive of the funding action	
CFDA program number for grant	14.218
Program source	CDBG
Amount of award	
To Be Filled Out By Agency	
Name of agency receiving award	My Friend's Place
Address of the entity including:	368 Washington Street, 21/23 Hough Street & 25 East Concord Street, Dover, NH 03820
Place of performance including:	SAA
Congressional district	First
Total compensation and names of top five executives*	1. Executive Director 68,000 direct Salary, 71,124 with Fringe
	2.
	3.
	4.
	5.
DUNS number	017249801
Central Contractors Registration (CCR) number**	37NQ5

***Must give total compensation and names of top five executives if:**

(1) More than 80% of annual gross revenues are from the federal government, and those revenues are greater than \$25M annually, **and** (2) Compensation information is not already available through reporting to the SEC. **Note: Because CCR registration expires annually, grantees are required to update their CCR information annually.

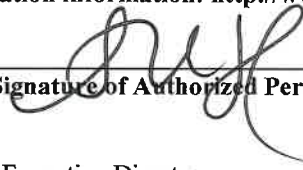
How do you get a DUNS number?

The unique identifier used in reporting to FFATA is the entity's Dun & Bradstreet (D&B) Data Universal Numbering System (DUNS) Number. For subgrantees, OMB has issued interim final guidance requiring such recipients to obtain a valid DUNS number. DUNS numbers may be requested via the web at: <http://fedgov.dnb.com/webform>

****What is a CCR and how do you register?**

CCR stands for Central Contractor Registration, which is the primary registrant database for the U.S. Federal Government. CCR collects, validates, stores, and disseminates data in support of agency acquisition missions. The link to information needed to register and become familiar with CCR is provided below.

Registration information: <http://www.ccr.gov/startregistration.aspx>



 Signature of Authorized Person

11/16/22

 Date

Executive Director

 Title

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: January 26, 2001

My Friends Place Inc
368 Washington St.
Dover NH 03820

Person to Contact:
Mr. Corbin 31-00205
Customer Service Specialist
Toll Free Telephone Number:
8:00 a.m. to 9:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
02-0407497

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in June 1988 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

My Friends Place Inc
02-0407497

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

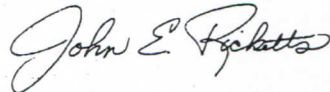
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

My Friends Place
Proposed Budget FY 22/23
Accrual Basis

Ordinary Income/Expense	ACTUAL	BUDGETED	APPROVED
Income	20/21	2021/2022	2022/2023
42000 · State of New Hampshire-SGIA	\$ 94,811.79	\$ 129,202.65	\$ 64,233.00
43300 · Direct Public Grants	\$ 32,000.00	\$ 500.00	\$ 20,500.00
43400 · Direct Public Support			
43410 · Corporate Contributions	\$ 42,292.24	\$ 32,000.00	\$ 37,000.00
43450 · Individ, Business Contributions	\$ 10,098.80	\$ 11,000.00	\$ 25,000.00
43460 · Thanksgiving Appeal	\$ 19,068.50	\$ 20,000.00	\$ 22,000.00
43470 · Memorium	\$ 5,600.00	\$ 5,000.00	\$ 5,000.00
43480 · Fundraising	\$ 719.00	\$ 1,000.00	\$ 1,000.00
43400 · Direct Public Support - Other	\$ 6,910.40	\$ 5,000.00	\$ 5,000.00
Total 43400 · Direct Public Support	\$ 84,688.94	\$ 74,000.00	\$ 95,000.00
43401 · City Of Dover	\$ 12,178.00	\$ 11,000.00	\$ 10,000.00
43101 · City of Dover CARES			\$ 12,333.00
43402 · City Of Rochester	\$ 8,000.00	\$ 13,246.85	\$ 13,798.40
430402 · City of Rochester CARES			\$ 7,000.00
43403 · Other Cities and Towns	\$ 2,324.99	\$ 3,000.00	\$ 3,000.00
43490 · Faith Based donations	\$ 7,500.00	\$ 4,000.00	\$ 4,000.00
44000 · MFP Rent	\$ 12,422.57	\$ 15,000.00	\$ 15,000.00
44010 · 21/23 Hough Street Rent	\$ 3,137.54	\$ 7,000.00	\$ 8,000.00
44030 · 25A/B East Concord Street Rent	\$ 9,321.50	\$ 8,000.00	\$ 8,000.00
44820 · United Way, CFC Contributions	\$ 28,433.07	\$ 20,000.00	\$ 19,000.00
44830 · FEMA/HUD		\$ 6,000.00	\$ 14,000.00
45000 · Investments	-		
45030 · Interest-Savings, Short-term CD	\$ 108.18	\$ 5.00	\$ 5.00
45000 · Investments - Other	\$ (12.26)	\$ 200.00	\$ 200.00
Total 45000 · Investments	\$ 95.92	\$ 205.00	\$ 205.00
46400 · Other Types of Income			
46430 · Miscellaneous Revenue	\$ 13,547.28		\$ 1,000.00
46440 · Special Events	\$ 15,929.72	\$ 20,000.00	\$ 30,000.00
46450 · Bingo income (Net)	\$ 54,919.74	\$ 100,000.00	\$ 125,000.00
Total Income	\$ 379,311.06	\$ 411,154.50	\$ 450,069.40
Expense			
61011 · Bank Service Chages	\$ 188.84	\$ 50.00	\$ 50.00
61012 · Bank Service Charges -Bingo	\$ 32.50		-
Total 61010 · Bank Service charges	\$ 221.34	\$ 50.00	\$ 50.00
Total 61000 · Citizens Bank	\$ 221.34	\$ 50.00	\$ 50.00
62100 · Contract Services			
62110 · Accounting Fees	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
62140 · Legal Fees	\$ 4,687.27	\$ 2,000.00	\$ 2,000.00
62160 · Board related Expenses	\$ 456.71	\$ 1,000.00	\$ 1,000.00
Total 62100 · Contract Services	\$ 11,143.98	\$ 9,000.00	\$ 9,000.00
62170 · Volunteer support	\$ 1,465.90	\$ 500.00	\$ 500.00
63005 · Washington St Repairs			
63006 · Snowplowing	\$ 810.00	\$ 1,000.00	\$ 1,000.00
63005 · Washington St Repairs - Other	\$ 24,834.80	\$ 13,000.00	\$ 13,000.00

My Friends Place
Proposed Budget FY 22/23
Accrual Basis

Total 63005 · Washington St Repairs	\$ 25,644.80	\$ 14,000.00	\$ 14,000.00
63010 · 21/23 Hough Street Repairs	\$ 1,228.51	\$ 1,500.00	\$ 4,000.00
63030 · 25A/B E Concord Repairs	\$ 468.00	\$ 1,500.00	\$ 1,500.00
63200 - Grant Expenditure suspense acct	\$ 1,512.00		
63000 · Repairs & Maintenance - Other	\$ 133.70	\$ 12,000.00	\$ 10,000.00
Total 63000 · Repairs & Maintenance	\$ 28,987.01	\$ 29,000.00	\$ 29,500.00
64000 · Utilities			
64010 · Washington St Utilities	\$ 15,509.98	\$ 17,245.00	\$ 22,000.00
64020 · 25A/B E Concord Street Utilities	\$ 4,820.98	\$ 5,417.00	\$ 7,000.00
64040 · 21/23 Hough Street Utilities	\$ 4,315.67	\$ 7,461.00	\$ 9,000.00
Total 64000 · Utilities	\$ 24,646.63	\$ 30,123.00	\$ 38,000.00
65000 · Operations			
65011 · Household Supplies	\$ 318.10		\$ -
65017 · Fund Raising 65018 · Donations	\$ 193.39	\$ 2,600.00	\$ 2,600.00
65020 · Postage, Mailing Service	\$ 1,663.12	\$ 1,500.00	\$ 1,500.00
65022 · Food & Clothing	\$ 3,540.36	\$ 4,500.00	\$ 4,500.00
65030 · Printing and Copying	\$ 3,360.00	\$ 1,200.00	\$ 1,200.00
65035 · Office Supplies	\$ 5,744.31	\$ 2,600.00	\$ 2,600.00
65040 · Supplies	\$ 6,526.32	\$ 5,000.00	\$ 5,500.00
65050 · Telephone, Telecommunications	\$ 5,078.66	\$ 6,000.00	\$ 6,000.00
65060 · Advertisement	\$ 53.96	\$ 200.00	\$ 200.00
65070 · Copier Payments	\$ 360.00	\$ 360.00	\$ 360.00
65080 · Security Alarm Monitoring	\$ 458.00	\$ 450.00	\$ 450.00
65090 · Dumpster	\$ 2,190.85	\$ 2,820.00	\$ 2,820.00
65000 · Operations - Other	\$ 1,237.62		
Total 65000 · Operations	\$ 30,724.69	\$ 27,230.00	\$ 27,730.00
65100 · Other Types of Expenses			
65130 · Staff Mileage	\$ 645.57	\$ 1,200.00	\$ 1,000.00
65160 · Background Checks	\$ 495.00	\$ 400.00	\$ 400.00
65162 · License, Permit & Registration	\$ 332.00	\$ 325.00	\$ 600.00
65165 · Association Dues	\$ 1,415.00	\$ 1,200.00	\$ 1,200.00
Total 65100 · Other Types of Expenses	\$ 2,887.57	\$ 3,125.00	\$ 3,200.00
65131 · Staff Support Services	\$ 277.79		
65200 · Insurance			
65210 · Health Insurance, Employee	\$ 13,635.08	\$ 17,000.00	\$ 15,000.00
65220 · Insurance - Liability, D and O	\$ 10,490.01	\$ 10,000.00	\$ 12,000.00
Total 65200 · Insurance	\$ 24,125.09	\$ 27,000.00	\$ 27,000.00
66000 · Payroll Expenses			
66001 · Employee Wages			
66002 · Cost of Payroll	\$ 961.95	\$ 950.00	\$ 960.00
66005 · Workers Compensation	\$ 6,923.00	\$ 13,000.00	\$ 13,000.00
66000 · Payroll Expenses - Other	\$ 205,618.22	\$ 266,098.42	\$ 311,808.00
Total 66000 · Payroll Expenses	\$ 213,503.17	\$ 280,048.42	\$ 325,768.00
66003 · Retirement	\$ 1,529.84	\$ 2,703.00	\$ 3,000.00
67015 · Bingo Supplies	\$ 5,074.83	-	
Total 67000 · Bingo Unrestricted	\$ 5,074.83	-	\$ -
68300 · Travel and Meetings -Staff			
68310 · Conference, Convention, Meeting	\$ 50.48	\$ 50.00	\$ 50.00
68320 · Travel	\$ 50.70		
Total 68300 · Travel and Meetings -Staff	\$ 101.18	\$ 50.00	\$ 50.00
70100 · Resident Support Services			
70100 · Resident Support Services - Other	\$ 971.09	\$ 900.00	\$ 900.00
Total 70100 · Resident Support Services	\$ 971.09	\$ 900.00	\$ 900.00

My Friends Place
Proposed Budget FY 22/23
Accrual Basis

Total Expense	\$ 345,660.11	\$ 409,729.42	\$ 464,698.00
Net Income	\$ 33,650.95	\$ 1,425.08	\$ (14,628.60)

MY FRIEND'S PLACE

FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

DRAFT
SUBJECT TO CHANGE

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Hodgdon, Wilson & Griffin,
Certified Public Accountants, P.A.

INDEPENDENT AUDITOR'S REPORT

DRAFT
SUBJECT TO CHANGE

To the Board of Directors of
My Friend's Place
Dover, New Hampshire

Opinion

We have audited the accompanying financial statements of My Friend's Place (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of My Friend's Place as of June 30, 2021 and 2020, and its statement of activities, functional expenses and cash flows for the years then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of My Friend's Place 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 opinion.

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 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 an 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 financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the 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 of the effectiveness of My Friend's Place'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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about My Friend's Place's ability to continue as a going concern for a reasonable period of time.

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SUBJECT TO CHANGE

(continued)

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.

Hodgdon, Wilson & Griffin, CPAs
Portsmouth, New Hampshire

May 14, 2022

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SUBJECT TO CHANGE

MY FRIEND'S PLACE
STATEMENTS OF FINANCIAL POSITION
June 30,

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 372,626	\$ 286,821
Grants receivable	28,837	10,728
Investments	1,326	1,162
Inventory	10,242	9,000
Prepaid expenses	3,336	2,308
Total current assets	416,367	310,019
PROPERTY, PLANT AND EQUIPMENT		
Land	87,150	87,150
Buildings and improvements	856,938	828,092
Furniture and fixtures	42,634	42,634
Equipment	52,341	45,579
Total property and equipment	1,039,063	1,003,455
Less accumulated depreciation	560,438	532,929
Property and equipment, net	478,625	470,526
OTHER ASSETS		
Endowment investments	11,917	9,263
Cash and cash equivalents	2,800	400
Total other assets	14,717	9,663
TOTAL ASSETS	\$ 909,709	\$ 790,208
<u>LIABILITIES & NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable	\$ 25,917	\$ 26,851
Accrued payroll and payroll taxes	4,289	6,094
Accrued earned time	5,737	2,879
Note payable, current portion	-	17,753
Total current liabilities	35,943	53,577
LONG-TERM LIABILITIES		
Note payable, net of current portion	-	22,569
Security deposit	2,800	400
Total long-term liabilities	2,800	22,969
Total liabilities	38,743	76,546
NET ASSETS		
Without donor restrictions	859,049	704,399
With donor restrictions	11,917	9,263
Total net assets	870,966	713,662
TOTAL LIABILITIES AND NET ASSETS	\$ 909,709	\$ 790,208

The accompanying notes are an integral part of these financial statements.

MY FRIEND'S PLACE
STATEMENTS OF ACTIVITIES
For the Years Ended June 30,

	2021	2020
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Public support and revenue:		
Public support		
Grants	\$ 256,588	\$ 173,528
Donations	156,332	108,118
United Way	12,597	23,033
Total public support	425,517	304,679
OTHER REVENUE		
Gaming revenue, net	105,907	57,610
Debt forgiveness	40,588	-
Fee for service	37,929	30,170
Interest income	142	108
Unrealized gain (loss) on investments	120	(12)
Total other revenue	184,686	87,876
Total public support and revenue	610,203	392,555
FUNCTIONAL EXPENSES		
Program services	383,669	284,124
Management and general	60,613	59,298
Fundraising	11,271	10,450
Total functional expenses	455,553	353,872
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	154,650	38,683
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	2,654	(4,855)
INCREASE (DECREASE) IN NET ASSETS	157,304	33,828
NET ASSETS, Beginning	713,662	679,834
NET ASSETS, Ending	\$ 870,966	\$ 713,662

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SUBJECT TO CHANGE

The accompanying notes are an integral part of these financial statements.

MY FRIEND'S PLACE
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2021

	Program	Management and General	Fundraising	Total
Classified advertising	-	66	-	66
and public relations	26,134	1,375	-	27,509
Depreciation expense	15,603	8,193	1,438	25,234
Employee benefits	3,679	5,518	-	9,197
Insurance	270	-	-	270
Interest	27,136	1,289	-	28,425
Maintenance and repairs	18	1,128	-	1,146
Miscellaneous	1,336	3,678	2,695	7,709
Office expense	-	7,075	-	7,075
Professional fees	532	-	-	532
Resident support services	234,440	26,387	6,597	267,424
Salaries and wages	18,594	2,589	-	21,183
Supplies	18,962	2,143	541	21,646
Taxes, payroll	5,600	295	-	5,895
Telephone	1,199	-	-	1,199
Transportation expense	30,166	877	-	31,043
Utilities				
TOTAL EXPENSES	\$ 383,669	\$ 60,613	\$ 11,271	\$ 455,553

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SUBJECT TO CHANGE

The accompanying notes are an integral part of these financial statements.

MY FRIEND'S PLACE
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2020

	Program	Management and General	Fundraising	Total
Classified advertising	\$ -	\$ 511	-	\$ 511
and public relations		975	-	26,425
Depreciation expense	25,450			22,055
Employee benefits	15,650	5,598	807	10,597
Insurance	4,239	6,358	-	18,291
Maintenance and repairs	17,677	614	-	2,340
Miscellaneous	101	2,239	-	9,115
Office expense	1,442	4,073	3,600	10,687
Professional fees	-	10,687	-	2,209
Resident support services	2,209	-	-	193,644
Salaries and wages	165,175	22,847	5,622	12,888
Supplies	10,212	2,676	-	14,502
Taxes, payroll	12,370	1,711	421	4,777
Telephone	4,538	239	-	656
Transportation expense	656	-	-	25,175
Utilities	24,405	770	-	
TOTAL EXPENSES	\$ 284,124	\$ 59,298	\$ 10,450	\$ 353,872

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MY FRIEND'S PLACE
STATEMENTS OF CASH FLOWS
Years Ended June 30,

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 157,304	\$ 33,828
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Debt forgiveness	(40,588)	-
Unrealized (gain) loss on investments	(2,774)	12
Investment (income) loss	(44)	497
Depreciation	27,509	26,425
Noncash interest	266	-
(Increase) decrease in:		
Grants receivable	(18,109)	25,765
Inventory	(1,242)	(6,339)
Prepaid expenses	(1,028)	310
Increase (decrease) in:		
Accounts payable	(934)	25,125
Accrued payroll and payroll taxes	(1,805)	2,694
Accrued earned time	2,858	893
Security Deposits	2,400	(406)
Total adjustments	(33,491)	74,976
Net cash provided by operating activities	123,813	108,804
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(35,608)	(16,075)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in borrowings	-	40,322
Net increase in cash	88,205	133,051
Cash at beginning of year	287,221	154,170
CASH AT END OF YEAR	\$ 375,426	\$ 287,221

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SUBJECT TO CHANGE

The accompanying notes are an integral part of these financial statements.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

DRAFT
SUBJECT TO CHANGE

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

My Friend's Place was organized February 3, 1987. The purpose of the organization is to provide safe and supportive emergency and transitional shelter to individuals and families experiencing homelessness in Strafford County, New Hampshire.

Adoption of New Accounting Pronouncements

During the fiscal year ended June 30, 2020, two new accounting pronouncements were adopted by My Friend's Place: Accounting Standards Update No. 2014-09, Revenue from Contracts with Customers (Topic 606) ("ASU 2014-09") and Accounting Standards Update No. 2018-08, Not-for-Profit Entities (Topic 958) Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made ("ASU 2018-08").

ASU 2014-09 outlines a single, comprehensive model for accounting for revenue from contracts with customers. Revenue streams applicable to My Friend's Place that qualify as exchange transactions include the providing of safe and supportive emergency and transitional shelter to individuals and families experiencing homelessness.

Management of My Friend's Place has analyzed the provisions of ASU 2014-09, and has concluded that no changes are necessary to conform with the new standard, therefore the implementation of ASU 2014-09 had no impact on beginning net assets or revenues.

ASU 2018-08 clarifies and improves guidance for contributions received and contributions made, and provides guidance to organizations on how to account for certain exchange transactions. This change is preferable in that it clarifies whether to account for transactions as contributions or as exchange transactions. In addition, it clarifies whether a contribution is conditional. As a result, it enhances comparability of financial information among not-for-profit entities.

The change in accounting principle resulting from ASU 2018-08 was adopted on a modified prospective basis during the year ended June 30, 2020. There was no resulting cumulative-effect adjustment to opening net assets without donor restrictions or opening net assets with donor restrictions.

Basis of Accounting

Income and expenses are reported on the accrual basis, which means that income is recognized as it is earned, and expenses are recognized as they are incurred whether or not cash is received or paid out at that time.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

DRAFT
SUBJECT TO CHANGE

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial Statement Presentation

Under generally accepted accounting principles, My Friend's Place is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. In addition, My Friend's Place is required to present a statement of cash flows.

Cash and Cash Equivalents

For purposes of the statement of cash flows, My Friend's Place considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. For the years ended June 30, 2021 and 2020 cash includes amounts held for security deposits of \$2,800 and \$400, respectively.

Grants Receivable

Grants receivable represents amounts due from federal, state and local governments and from the United Way for grant revenue which has been earned.

Marketable Securities

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets.

Promises to Give

Contributions are recognized when the donor makes a promise to give to My Friend's Place that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. An allowance for uncollectible unconditional promises to give is established based on historical experience and management's evaluation of outstanding unconditional promises to give at the end of each year. As of June 30, 2021 and 2020, the balance of Promises to Give was \$0 and \$0, respectively.

Fair Value of Financial Instruments

Unless otherwise indicated, the fair values of all reported assets and liabilities which represent financial instruments, none of which are held for trading purposes, approximate the carrying values of such amounts.

Inventory

Inventory of Bingo materials and supplies are recorded at the lower of cost (first in, first out basis) or market.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

DRAFT
SUBJECT TO CHANGE

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property, Plant and Equipment

Property and equipment are recorded at cost for those items which have been purchased, and at estimated fair values for those items which have been donated. The cost basis of the land and buildings acquired by My Friend's Place is allocated based on real estate tax valuation. The cost of buildings and improvements is recovered using the straight-line method over estimated useful lives of 10 to 40 years. The cost of furniture, fixtures and equipment is recovered using the straight-line method over estimated useful lives of 5 to 15 years. For the year ended June 30, 2020 buildings and improvements included \$3,509 for a deposit on a fence not yet in service.

Contributions

Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any donor restrictions.

Donated Services

Contributions of services are recognized in the financial statements if the services enhance or create nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. My Friend's Place typically receives contributed services to assist with general administrative and maintenance tasks. For the years ended June 30, 2021 and 2020, no amounts for contributions of services were recognized in the financial statements.

Donated Materials

My Friend's Place records donated materials at fair value. Donations of food, personal care items and household supply items for the use of residents are not recorded in the financial statements because of the difficulty in determining fair value.

Revenue Recognition

Grant revenue represents amounts received from governmental agencies and is typically in the form of support rather than an exchange transaction because the benefits of the services provided are to the general public and not to the grantor. The revenue is typically recognized over time or on a reimbursement basis. Most often grant revenue recognized over time is within the fiscal year of My Friend's Place.

Fee for service revenue represents amounts paid to My Friend's Place by residents and local communities for supportive emergency and transitional shelter for individuals and families experiencing homelessness. Fee for service revenue qualifies as an exchange transaction. This revenue is recognized at a single point when all risks and rewards transfer. Generally, this is the point when payment has been received for the services which were provided.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

DRAFT
SUBJECT TO CHANGE

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited using allocations determined on a reasonable basis which is consistently applied. Salaries and wages, payroll tax expenses, retirement expense, and employee benefits are based on estimates of time spent in the program or supporting function. Square footage is used to determine the allocations for repairs and maintenance, depreciation on the buildings and improvements, and utilities. Allocations for other expenses are based on the best estimate of the program or supporting function benefited.

Income Taxes

My Friend's Place has received a letter of determination dated June 20, 1988 from the Internal Revenue Service advising it that it qualifies as a non-profit organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, it is not subject to income tax. My Friend's Place is classified as other than a private foundation.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent Events

Management has evaluated subsequent events through May 14, 2022 the date that the financial statements were available to be issued.

Management continues to evaluate the recent introduction of the COVID-19 virus and its impact on the not-for-profit industry and has concluded that while it is reasonably possible that the virus could have a negative effect on the fair value of My Friend's Place financial position and results of operations, the specific impact is not readily determinable as of the date of these financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

DRAFT
SUBJECT TO CHANGE

NOTE B - ENDOWMENT INVESTMENTS

My Friend's Place is a beneficiary of an agency endowment fund at The New Hampshire Charitable Foundation. Pursuant to the terms of the resolution establishing this fund, property contributed to The New Hampshire Charitable Foundation is held as a separate fund designated for the benefit of My Friend's Place. In accordance with its spending policy, the Foundation makes distributions from the funds to My Friend's Place. The distributions are approximately four percent of the market value of the fund per year. The estimated value of the future distributions from the fund is included in these financial statements, however, all property in the fund was contributed to The New Hampshire Charitable Foundation to be held and administered for the benefit of My Friend's Place.

NOTE C - ACCRUED EARNED TIME

Accrued earned time consists of a liability for future compensated leave time that is vested with the employees.

NOTE D - NOTE PAYABLE

On April 27, 2020 My Friend's Place was granted a loan of \$40,322 pursuant to the Paycheck Protection Program (PPP) under the CARES Act. Funds received from the PPP loan may only be used for payroll costs, group health care costs, rent, utilities, and interest on debt obligations incurred before February 15, 2020. My Friend's Place used the entire loan amount for qualifying expenses. Under terms of the PPP, certain amounts of the loan were forgiven if they were used for qualifying expenses as described. On December 30, 2020, the Paycheck Protection Program Loan was forgiven as the Organization had used the \$40,322 loan amount for qualifying expenses. Interest expense of \$266 on the note was also forgiven.

NOTE E - NET ASSETS WITH DONOR RESTRICTIONS

As of June 30, 2021 and 2020, My Friend's Place has net assets with donor restrictions of \$11,917 and \$9,263, respectively, invested with The New Hampshire Charitable Foundation.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

DRAFT
SUBJECT TO CHANGE

NOTE F - GAMING REVENUE, NET

Gaming revenue, net primarily represents amounts from weekly Bingo nights. Expenses consist of prizes and awards, hall rental, state taxes, licenses and supplies.

For the year ended June 30, 2021, Bingo revenue, net of \$101,397 consisted of gaming revenue of \$1,485,735 less expenses of \$1,384,338. In addition, My Friend's Place hosted Poker events during the year with revenue of \$5,510 and expenses of \$1,000. Total gaming revenue, net for the year was \$105,907.

For the year ended June 30, 2020, gaming revenue, net of \$57,610 consisted of gaming revenue of \$673,746 less expenses of \$616,136.

NOTE G - RETIREMENT PLAN

My Friend's Place has adopted a 403(b) retirement plan. Under the plan, employees who meet certain age and length of service requirements may elect to defer a percentage of their salary, subject to Internal Revenue Service limits. My Friend's Place matches the employee deferral up to 3% of the employee's salary. For the years ended June 30, 2021 and 2020, retirement expense was \$2,757 and \$1,294, respectively.

NOTE H - LEASING ARRANGEMENTS

My Friend's Place rents property under cancelable leasing arrangements. Lease expense was \$360 and \$360 for the years ended June 30, 2021 and 2020, respectively.

NOTE I - ECONOMIC DEPENDENCY

My Friend's Place contracts are generally with government agencies and, therefore, the majority of its receivables and a significant amount of its revenue are derived from that source.

In addition, My Friend's Place has received a significant amount of its fundraising revenue from the operation of bingo games.

MY FRIEND'S PLACE
 NOTES TO FINANCIAL STATEMENTS

DRAFT
 SUBJECT TO CHANGE

NOTE J - COMMITMENTS AND CONTINGENCIES

During the year ended June 30, 1998, My Friend's Place received a grant from the United States Department of Housing and Urban Development (HUD). The \$99,566 grant was used towards the acquisition of a transitional housing facility located at 21-23 Hough Street in Dover, New Hampshire. Under the terms of the grant, My Friend's Place would have to receive authorization from HUD in order to convert the transitional housing facility to another use. Failure to receive authorization from HUD would result in repayment of the grant to HUD.

My Friend's Place received money under various state and federal grants. Under the terms of these grants, My Friend's Place was required to use the money within the grant period for purposes specified in the grant proposal. If expenditures of the grant were found not to have been made in compliance with the proposals, My Friend's Place might be required to repay the grantor's funds.

NOTE K - LIABILITY AND AVAILABILITY OF FINANCIAL ASSETS

My Friend's Place's financial assets, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date, consisted of the following as of June 30,

	<u>2021</u>	<u>2020</u>
Cash	\$ 372,626	\$ 286,821
Investments	<u>1,326</u>	<u>1,162</u>
	373,952	287,983
Less those unavailable for General expenditures within One year, due to:		
Contractual or donor imposed restrictions	-	-
Board designations	-	-
Financial assets available To meet cash needs for General expenditures within One year	<u>\$ 373,952</u>	<u>\$ 287,983</u>

My Friend's Place is substantially supported by public support. As part of the liquidity management of My Friend's Place, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

Strafford Nutrition Meals on Wheels

Home Delivered Meals Program

APPLICATION: DOVER CDBG FY24

APPLICANT INFORMATION	
Organization Strafford Nutrition Meals on Wheels	Tax ID 26-4545462
Name of Program or Project Homedelivered Meal Program	
Name of Executive Director Jaymie Chagnon	
Mailing Address 25 Bartlett Avenue - Suite A, Somersworth, NH 03878	
Physical Address 25 Bartlett Avenue - Suite A, Somersworth, NH 03878	
Contact Person Jaymie Chagnon	Phone (603) 692-4211
E-Mail ExecutiveDirector@SNMOW.org	Website http://straffordmealsonwheels.org
Please Identify the Type of Organization Applying for Funds (Note: More than one may apply) <input checked="" type="checkbox"/> 501(c)(3) Government <input type="checkbox"/> Faith-based Organization <input type="checkbox"/> Other (Explain): <input type="checkbox"/> For-profit authorized under 570.201(o) <input type="checkbox"/> Institution of Higher Education <input type="checkbox"/> Unit of	
Tax ID # 26-4545462	
SAM UEI # FNENMHYEZJ65	SAM Expiration Date 10/21/2023

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 5,000
Provide a very brief summary of the activity or project for which the funds are requested. Keep responses to one or two sentences (i.e. After School Care for K-4th grade students. Repair of homeless shelter roof.) Funding will be used to help provide meals to homebound, elderly & low-income disabled Dover residents. Approximately 5,000 meals.

PROJECT LOCATION
Location(s) where services will be provided or physical improvements will be made. Meals will be delivered to eligible participants throughout the Dover community.

BENEFICIARIES

Beneficiaries:

For **FY 2024 (7/1/2023 – 6/30/2024)** please provide the *estimated* number of unduplicated Dover beneficiaries that will benefit from this CDBG funded activity or project, not necessarily your entire client population (Note: these numbers will be monitored during the funding year): We serve about 325 Dover residents a year. This funding would help feed an equivalent of 57 people.

For **FY 2022 (7/1/2021 – 6/30/2022)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 369

Were Dover CDBG funds used to fund this activity or project in **FY 2023 (7/1/2022 – 6/30/2023)**: Yes, CARES funding
If so, how much? \$3,000

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) Elderly, most low-income and low-income disabled adults.

CLIENT POPULATION

Does your organization have criteria/protocols in place that are used to determine when clients will or will not receive assistance for this program or activity?: Yes No

If yes, are the criteria/protocols in writing?: OAA & State Regs Yes No

NARRATIVE – PUBLIC SERVICE ACTIVITY OR PROGRAM ONLY

Please provide a detailed description for the proposed activity (*not the organization*). This section should describe the use of funds, why the funds are needed and how the funds will ultimately benefit Dover low-moderate income individuals. The activity we will be providing to qualified Dover's homebound elderly and low-income disabled adults is meals and safety monitoring. Our Federal/State grants only cover about 65% of the cost of a contracted number and requires we raise the match from local sources. Any units served beyond the contracted amounts we must raise 100% of the cost. Requested funds will be combined with other funding sources to pay for the cost of each home delivered meal provided to a Dover resident. It also allows us to meet the actual needs of Rochester residents, since we are serving more meals than allotted in our state contracts.

Although our clientele must meet certain eligibility requirements, they are not charged a fee for the service, based on Older American Act regulations. We do ask for regular donation, but eligibility is not contingent on their ability to donate. This gives the seniors the freedom to use their limited resources on other areas such as rents and medical expenses. Potentially lessening the need for other welfare services that may be offered by the city.

Please indicate who prepared the overall cost estimate for the activity. Jaymie Chagnon

NARRATIVE – PUBLIC FACILITY ACTIVITY OR PROJECT ONLY

Please provide the following information for the proposed project (*not the organization*):

Describe the nature of the project:

Describe how the project will ultimately benefit Dover low/moderate income individuals or Dover presumed benefit populations :

Proposed project starting date:

Proposed project completion date:

Provide a total project cost broken down by major phases of the project (purchase property, clearing & grading, foundation, building construction, etc.):

Note: Written estimates, based upon the information provided above, are required and must be submitted with this application. Estimates must be prepared by qualified individuals/companies. Please include three estimates.

PERFORMANCE OUTCOME MEASURES	
Provide the <u>outcomes</u> proposed & the <u>method of measurement</u> . You may list multiple outcomes.	
Outcome	Measurement
Example 1: Decrease in number of "latch-key kids" Example 2: Decreased dependence on emergency care facilities for non-emergency care of low/mod adults	Example 1: # of children who participate in afterschool program Example 2: Increase in number of low/mod income residents that seek care from health program.
Seniors who need meals to maintain health and independence will receive them.	No one qualified for the meals will be waitlisted for meals.

DESCRIPTION OF ORGANIZATION
<p>Please provide a description for the <u>organization or agency</u> that is undertaking the activity or project. Strafford Nutrition & Meals on Wheels has been providing meals and support services to the elderly and low-income disabled adults in Dover since 1973. Our mission is to help these populations remain independently and safely in their homes by providing them a healthy meal and monitoring for potential issues on a regular, ongoing basis.</p>

AUDIT AND EVALUATION
<p>Does your organization have an annual CPA audit or other financial statement? Yes</p> <p>If yes, please submit most recent audit or financial statements as an attachment to this application.</p> <p>Is your organization evaluated by outside agencies or programs? Yes</p> <p>If yes, please note the agency/program and how often the evaluation occurs. We are annual review by the state, county, several towns, grantors, etc. These evaluations vary in form from reports to in person reviews depending on the source and sometimes the year.</p>

BOARD OF DIRECTORS	
Name	Residence (city/town)
Steve Goff	Somersworth
Chris Maxwell	Somersworth
Jo Bedard	Dover
Sandra O'Leary	Dover
Michelle Robbins	Somersworth
Harry Tagan	Rochester
Lindsey Gagnon	Somersworth

BUDGET: ACTIVITY or PROJECT

Use box 1 or 2 below to provide a budget for the proposed activity or project. Include all proposed expenses. Note: Documentation must be kept that clearly tracks the use of the CDBG funds for the requested activities.

1. Public Services			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Office Supplies			
Utilities			
Repairs/Maintenance			
Travel			
Salaries (List relevant positions)			
Other: Meals	5,000	52,500	57,500
TOTAL PROPOSED BUDGET:			

2. Public Facilities			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Hard Costs <u>Note:</u> Federal wage rates may apply for some projects. Applicants are encouraged to obtain estimates that reflect Davis Bacon wage rates estimates.			
Construction			
Other (list)			
<i>Total Hard Costs</i>			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			
<i>Total Soft Costs</i>			
<i>TOTAL PROPOSED BUDGET:</i>			

* Use the following table (Activity or Project Funding Sources) to identify other funding sources that will be used for this specific activity or project.

ACTIVITY OR PROJECT FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed that will be used for this activity or project, if any. *Do not include Dover CDBG amount requested.*

Funding Source (Name(s) of funding source(s))	Committed, Pending or Proposed Amount (\$):		Total Amount (\$)	Explanation
Federal:	Committed:	49,000	49,000	Federal & State are combined under on contract
	Pending:			
	Proposed:			
State:	Committed:			Federal & State are combined under on contract
	Pending:			
	Proposed:			
Local:	Committed:			
	Pending:			
	Proposed:			
Private:	Committed:			
	Pending:			
	Proposed:			
Portsmouth CDBG:	Committed:			
	Pending:			
	Proposed:			
Rochester CDBG:	Committed:			
	Pending:			
	Proposed:			
Other:	Committed:	3,500	3,500	Combination of client donations, outside donations, and fundraising efforts.
	Pending:			
	Proposed:			
Total:	Committed:			
	Pending:			
	Proposed:			

Organizational Commitment: For public facility projects (building addition, new roof, replacement windows, etc.) – indicate the amount of funds that the organization will be contributing to the project.

Funding Source (Name of Parent Organization)	Committed, Pending or Proposed Amount (\$)		Explanation
	Committed:		
	Pending:		
	Proposed:		
Total:			

BUDGET: ORGANIZATION

Please provide a breakdown of your *organization's* overall annual budget. Please indicate the dates of your budget period, i.e. July 1 to June 30 or January 1 to December 31.

Budget Period: from	to	Current Year	Next Year (projected)
REVENUES			
Federal Funds		922,982	922,982
State Funds		Combined Above	Combined Above
Foundations/Private Contributions		66,021	68,000
United Way			
Fundraising or other income		35,395	38,000
Other (describe) Grants		52,500	59,000
Community Dev. Block Grant (include anticipated request)		3,000	5,000
	TOTAL REVENUE	1,079,898	1,092,982
EXPENSES			
Salaries		368,187	369,000
Fringe Benefits		36,699	37,000
Supplies (include printing/copying)		41,135	40,000
Travel		50,461	50,000
Training		1,500	0
Communications		8,639	8,000
Audit		10,995	10,000
Property Maintenance		9,732	9,732
Service Contracts		3,800	3,500
Construction Supplies/Materials			
Other (describe) Meals		564,856	565,750
	TOTAL EXPENSES	1,096,004	1,092,982
NET (Income - Expenses)		-16,106	0

ORGANIZATION: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity's Identifying Number	Passed Through to Subrecipient	Total Federal Expenditures
<i>This section doesn't not appear applicable to any of our funding sources</i>					
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$

Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
Total Expenditure of Federal Awards				\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
Local Assistance:	[Agency Name]			\$	\$
	[Program Name]				
Total Local Assistance:	[Agency Name]			\$	\$
Total State and Local Awards				\$	\$
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$	\$

I CERTIFY THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND CORRECT AND THAT IT CONTAINS NO FALSIFICATIONS, MISREPRESENTATIONS, INTENTIONAL OMISSIONS, OR CONCEALMENT OF MATERIAL FACTS.



NOVEMBER 16, 2022

SIGNATURE

DATE

JAYMIE CHAGNON

EXECUTIVE DIRECTOR

PRINTED NAME

TITLE

STRAFFORD NUTRITION & MEALS ON WHEELS
FINANCIAL STATEMENTS

June 30, 2021

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ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

46 NORTH STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Strafford Nutrition & Meals on Wheels
Somersworth, New Hampshire

Opinion

We have audited the accompanying financial statements of Strafford Nutrition & Meals on Wheels (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and the related statements of activities and changes in net assets, cash flows and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Strafford Nutrition & Meals on Wheels as of June 30, 2021 and the statements of activities and changes in its net assets, cash flows and functional expenses for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Strafford Nutrition & Meals on Wheels and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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, including omissions, are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

Exercise professional judgement and maintain professional skepticism throughout the audit.

Identify and assess the risks of material misstatement of the 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 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 Strafford Nutrition & Meals on Wheels' 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 financial statements.

Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Strafford Nutrition & Meals on Wheels' 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.

Rowley & Associates, PC

Rowley & Associates, P.C.
Concord, New Hampshire
October 28, 2021

STRAFFORD NUTRITION & MEALS ON WHEELS**STATEMENT OF FINANCIAL POSITION****June 30, 2021**

See Independent Auditors' Report

ASSETS**CURRENT ASSETS**

Cash and cash equivalents	
Operating funds, without donor restriction	\$ 755,891
Operating funds, with donor restriction	1,500
Funds held for others	5,764
Total cash and cash equivalents	<u>763,155</u>
Grants receivable	50,122
Prepaid expenses	4,046
	<u>817,323</u>

FIXED ASSETS

Equipment	8,700
Less accumulated depreciation	(7,613)
	<u>1,087</u>

TOTAL ASSETS 818,410

LIABILITIES AND NET ASSETS**CURRENT LIABILITIES**

Accounts payable	30,530
Accrued expenses	12,317
Funds held for others	5,764
Leases payable - current portion	1,352
	<u>49,963</u>

LONG TERM LIABILITIES

Leases payable	<u>-</u>
----------------	----------

NET ASSETS

Without donor restriction	766,947
With donor restriction	1,500
Total Net Assets	<u>768,447</u>

TOTAL LIABILITIES AND NET ASSETS \$ 818,410

STRAFFORD NUTRITION & MEALS ON WHEELS
STATEMENT OF ACTIVITIES CHANGES IN NET ASSETS
For The Year Ended June 30, 2021
See Independent Auditors' Report

	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	TOTAL
REVENUES & GAINS:			
Contributions, cash	\$ 160,644	\$ -	\$ 160,644
Contributions, in-kind	13,542	-	13,542
Federal grants	562,368	-	562,368
Other grants	291,819	2,500	294,319
Covid-19 grants	206,648	-	206,648
Interest income	538	-	538
TOTAL SUPPORT AND REVENUE	<u>1,235,559</u>	<u>2,500</u>	<u>1,238,059</u>
Net assets released from donor imposed restriction	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>
EXPENSES			
Program expenses:			
Home delivered	85,994	-	85,994
Congregate	771,410	-	771,410
Total program expenses	<u>857,404</u>	<u>-</u>	<u>857,404</u>
Supporting expenses:			
Administrative	102,146	-	102,146
Fundraising	4,442	-	4,442
TOTAL EXPENSES	<u>963,992</u>	<u>-</u>	<u>963,992</u>
Increase in Net Assets	272,567	1,500	274,067
NET ASSETS, BEGINNING OF PERIOD	<u>494,380</u>	<u>-</u>	<u>494,380</u>
NET ASSETS , END OF PERIOD	<u><u>\$ 766,947</u></u>	<u><u>\$ 1,500</u></u>	<u><u>\$ 768,447</u></u>

Notes to Financial Statements

STRAFFORD NUTRITION & MEALS ON WHEELS
STATEMENT OF CASH FLOWS
For The Year Ended June 30, 2021
See Independent Auditors' Report

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 274,067
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	2,175
(Increase) decrease in operating assets	
Accounts receivable	(12,665)
Prepaid expenses	(1,769)
Other current assets	-
Increase (decrease) in operating liabilities	
Accounts payable	21,456
Accrued expenses	(4,997)
Funds held by others	(1,442)
Net cash provided by operating activities	<u>276,825</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Principal paid on long-term debt	<u>(2,453)</u>
Net cash (used) by investing activities	<u>(2,453)</u>

NET INCREASE IN CASH 274,372

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 488,782

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 763,155

SUPPLEMENTAL SCHEDULE OF CASH FLOW INFORMATION

Cash paid for interest	<u><u>\$ 356</u></u>
Contributions, in-kind	<u><u>\$ 13,542</u></u>

STRAFFORD NUTRITION & MEALS ON WHEELS
STATEMENT OF FUNCTIONAL EXPENSES
For The Year Ended June 30, 2021
See Independent Auditors' Report

	Nutrition		Total Program	Administrative	Fundraising	Total
	Congregate	Home Delivered				
Contract food and paper	\$ 45,235	\$ 365,990	\$ 411,225	\$ -	\$ -	\$ 411,225
Salary and wages	32,426	262,355	294,781	71,484	2,211	368,476
Payroll taxes	3,048	24,662	27,710	6,927	-	34,637
Workers compensation	642	5,198	5,840	1,460	-	7,300
Travel	-	43,900	43,900	443	-	44,343
Office supplies	87	706	793	264	-	1,057
Operational supplies	382	3,092	3,474	-	-	3,474
Telephone and internet	396	3,202	3,598	1,199	-	4,797
Postage and shipping	83	667	750	-	-	750
Printing and publications	97	787	884	-	-	884
Dues and donations	-	-	-	2,131	-	2,131
Rent and utilities	2,025	16,383	18,408	4,866	-	23,274
Fundraising expense	-	-	-	-	2,231	2,231
Licenses	103	833	936	-	-	936
Professional fees	222	1,798	2,020	8,080	-	10,100
Payroll service fees	436	3,531	3,967	-	-	3,967
Insurance expense	442	3,582	4,024	4,026	-	8,050
Depreciation expense	120	968	1,088	1,088	-	2,175
Interest expense	20	158	178	178	-	356
Covid-19 food and supply cost:	-	31,734	31,734	-	-	31,734
Miscellaneous	230	1,864	2,094	-	-	2,094
Total Expenses	\$ 85,994	\$ 771,410	\$ 857,404	\$ 102,146	\$ 4,442	\$ 963,992

Notes to Financial Statements

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1. NATURE OF ACTIVITIES & SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Strafford Nutrition & Meals on Wheels (a not-for-profit, IRC 501(c)(3) corporation) is an organization that exists to provide daily noontime meals to people over 60 years of age in a congregate setting in the communities of Strafford County, New Hampshire. The program also provides meals on wheels to elderly and disabled persons in their own homes throughout all of Strafford County. The Organization is supported primarily through government and private grants and contributions.

Significant Accounting Policies

The summary of significant accounting policies of the Organization is presented to assist in understanding the Organization's financial statements. The financial statements and notes are representations of the Organization's management who is responsible for their integrity and objectivity. These accounting policies conform to U.S. generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions - These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services raising contributions, and performing administrative functions.

Net assets with donor restrictions - These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted.

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1. NATURE OF ACTIVITIES & SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. For the year ended June 30, 2021 the Organization had no cash equivalents.

Fixed Assets

The Organization follows the policy of charging to expense annual amounts of depreciation that allocate the cost of capital assets over their estimated useful lives. The Organization employs the straight-line method over the various useful lives of the assets ranging from five to forty years. Depreciation expense was \$2,176 for the year ended June 30, 2021.

Deferred Revenue

Revenue is recognized when earned, however, funds received that are not earned as of year-end are recorded as a liability under deferred revenue. Deferred revenue arises when resources are received by the Organization before it has a legal claim to them, as when grant funds are received prior to incurrence of qualifying expenses. There were no deferred revenues as of June 30, 2021.

Income Taxes

The Organization has been notified by the Internal Revenue Service that it is exempt from federal income tax under Section 501(c) (3) of the Internal Revenue Code. The Organization is further classified as an organization that is not a private foundation under Section 509(a)(3) of the Code. The most significant tax positions of the Organization are its assertion that it is exempt from income taxes and its determination of whether any amounts are subject to unrelated business tax (UBIT). The Organization follows guidance of Accounting Standards Codification (ASC) 740, Accounting for Income Taxes, related to uncertain income taxes, which prescribes a threshold of more likely than not for recognition of tax positions taken or expected to be taken in a tax return. All significant tax positions have been considered by management. It has been determined that it is more likely than not that all tax positions would be sustained upon examination by taxing authorities. Accordingly, no provision for income taxes has been recorded.

Public Support and Revenue

All contributions are considered to be without donor restriction unless specifically restricted by the donor.

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1. NATURE OF ACTIVITIES & SIGNIFICANT ACCOUNTING POLICIES (continued)

Grants Receivable

Grants receivable consist of amounts to be received by the Organization from Federal and State governments. The amounts to be received include receivables for program services already rendered under contract agreements with the government. No allowance for doubtful accounts has been established for accounts receivable.

Donations of long-lived assets

Donations of services and materials which increase long-lived assets are recorded at their fair values and recognize these revenues as increases in net assets without donor restriction.

Operating Revenue and Expenses

Operating revenue and expenses generally result from providing educational and instructional services in connection with the Organization's principle ongoing operations. The principal operating revenues include federal and state grants. Operating expenses include educational costs, administrative costs, and depreciation on capital assets. All other revenue and expenses not meeting this definition are reported as non-operating revenue and expenses.

Use of Estimates

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

Functional and Cost Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on estimates that are based on their relationship to those activities. Those expenses include payroll and payroll related expenses and occupancy costs. Occupancy costs are allocated based on square footage. Payroll and payroll related expenses are based on estimates of time and effort. Other cost allocations are based on the relationship between the expenditure and the activities benefited.

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1. NATURE OF ACTIVITIES & SIGNIFICANT ACCOUNTING POLICIES (continued)

Concentration of Risk

The Organization maintains cash balances in several accounts at local banks. These accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. At various times throughout the year, the Organization may have cash balances at the financial institution that exceeds the insured amount. Management does not believe this concentration of cash results in a high level of risk for the Organization. At June 30, 2021 the Organization had \$507,391 uninsured cash balances.

Financial Instruments

The carrying value of cash and cash equivalents, grants receivable, prepaid expenses, accounts payable and accrued expense are stated at carrying cost at June 30, 2021, which approximates fair value due to the relatively short maturity of these instruments.

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively. Contributions are recognized when cash or other assets are received.

Subsequent Events

Management has considered subsequent events through October 28, 2021, the date on which the financial statements were available to be issued, to determine if any are of such significance to require disclosure. It has been determined that no subsequent events matching this criterion occurred during this period.

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 2. IN-KIND AND NON-CASH CONTRIBUTIONS

Contributed Services

The Organization receives donated services from a substantial number of unpaid volunteers who have made significant contributions of their time to the general operations. No amounts have been recognized in the accompanying statement of activities because the criterion for recognition of such volunteer effort is that services must be specialized skills, which would be purchased if not donated. Service contributed for the year ended June 30, 2021 amounted to 3,012 hours.

The Organization received donated rental space during the year ended June 30, 2021. Footnote 7 describes the arrangements.

Contributed Goods

The Organization receives donated goods throughout the year. Contributed goods can include food supplies and equipment. For financial reporting purposes the items contributed have been recorded at their fair market value at the date of the contribution. Any equipment contributed is capitalized and depreciated over its estimated useful life. There were no contributed goods during the year end June 30, 2021.

NOTE 3. FAIR VALUE MEASUREMENTS

Fair values of assets measured on a recurring basis at June 30, 2021 are as follows:

	<u>Fair Value</u>	Significant Other Observable Inputs <u>Level (2)</u>
Grants Receivable	<u>\$50,122</u>	<u>\$50,122</u>

The fair value of grants receivable is estimated at the present value of expected future cash flows.

NOTE 4. CONTINGENT LIABILITY: ECONOMIC DEPENDENCY

Grants often require the fulfillment of certain conditions as set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. Although the return of the funds is a possibility, the Board of Directors deems the contingency unlikely, since by accepting the grants and their terms, it has made a commitment to fulfill the provisions of the grant.

Approximately 58% of revenues were received through the Division of Elderly and Adult Services for the year ended June 30, 2021.

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 5. COMPENSATED ABSENCES

Employees of the Organization are entitled to paid vacation depending on job classification, length of services and other factors. The statement of financial position reflects accrued compensation earned, but unpaid as of June 30, 2021 in the amount of \$4,458.

NOTE 6. CAPITAL LEASE

The Organization has a four-year lease agreement for office equipment. The assets and liabilities under capital leases are recorded at the lower of the present value of the minimum lease payments or the fair value of the asset. The asset is amortized over its estimated productive life. Amortization of assets under capital leases is included in depreciation expense for the year ended June 30, 2021. Following is a summary of equipment held under capital lease:

Office equipment	\$8,700
Accumulated depreciation	(7,613)
	<u>\$1,087</u>

Future minimum lease payments as of June 30 are:

2022	\$1,352
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NOTE 7. OCCUPANCY AGREEMENTS AND LEASES

The Organization has an occupancy and use agreement with another nonprofit, which holds the lease on the office space. The agreement was entered in May 2021. The lease is for one-year and calls for monthly rental payments of \$811. Total rent related to this space was \$9,732 during the year ended June 30, 2021.

Future minimum rent payments are: 2022: \$9,732.

Donated Leases

There are three facilities where space is donated to the Organization. They are month-to-month verbal agreements. The rent was recorded as in-kind contribution at fair market value. Total rent expense related to these leases was \$13,542 and is included in rent expense in the statement of functional expenses. There are no future minimum rent payments related to these arrangements.

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 8. FUNDS HELD BY OTHERS

The Organization maintains a checking account for the New England Regional Elderly Nutrition Program Conference Committee. The Committee is a group of volunteers that holds an annual conference to support Meals on Wheels programs in New England. The Organization does not own or have control over these assets; but acts as its fiscal agent. The balance in the account at June 30, 2021 was \$5,764.

NOTE 9. NET ASSETS WITH DONOR RESTRICTIONS

As of June 30, 2021 the Organization had the following net assets that were donor-restricted by time:

Town donation for fiscal year 2022:	<u>\$1,500</u>
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NOTE 10. BOARD DESIGNATED NET ASSETS

The Organization had no board designated net assets as of June 30, 2021.

NOTE 11. LIQUIDITY & AVAILABILITY OF FINANCIAL ASSETS

The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Organization's primary source of support is grants and contributions. That support is held for the purpose of supporting the Organization's budget. The Organization had the following financial assets that could be readily made available within one year to fund expenses without limitations as of June 30, 2021:

Cash and cash equivalents	\$763,155
Grants Receivable	50,122
Less amounts:	
With donor restriction	(1,500)
Funds held for others	<u>(5,764)</u>
Total	<u>\$806,013</u>

NOTE 12. RISKS & UNCERTAINTIES: COVID-19

As a result of the spread of the Covid-19 coronavirus, economic uncertainties have arisen which may negatively impact future financial performance. The potential impact of these uncertainties is unknown and cannot be estimated at the present time.

**Weatherization and Energy
Efficiency Program**

APPLICATION: DOVER CDBG FY24

APPLICANT INFORMATION	
Organization Community Action Partnership of Strafford County	Tax ID 02-0268636
Name of Program or Project Weatherization Assistance Program	
Name of Executive Director Betsey Andrews Parker, CEO	
Mailing Address 577 Central Avenue, Suite 10, Dover, NH 03820	
Physical Address 577 Central Avenue, Suite 10, Dover, NH 03820	
Contact Person Bob Arnold	Phone 603-435-2500 ext. 2350
E-Mail barnold@straffordcap.org	Website www.straffordcap.org
Please Identify the Type of Organization Applying for Funds (<i>Note: More than one may apply</i>) <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> For-profit authorized under 570.201(o) <input type="checkbox"/> Unit of Government <input type="checkbox"/> Faith-based Organization <input type="checkbox"/> Institution of Higher Education <input type="checkbox"/> Other (Explain):	
Tax ID # 02-0268636	
SAM UEI # Z3KKLWND4993	SAM Expiration Date 3/28/23

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 25,000
Provide a <u>very brief</u> summary of the <u>activity</u> or <u>project</u> for which the funds are requested. Keep responses to one or two sentences (i.e. <i>After School Care for K-4th grade students. Repair of homeless shelter roof.</i>) Funds will be used to supplement the Weatherization Assistance Program for Dover residents experiencing economic hardship.

PROJECT LOCATION
Location(s) where services will be provided or physical improvements will be made. Dover, NH

BENEFICIARIES

Beneficiaries:

For **FY 2024 (7/1/2023 – 6/30/2024)** please provide the *estimated* number of unduplicated Dover beneficiaries that will benefit from this CDBG funded activity or project, not necessarily your entire client population (Note: these numbers will be monitored during the funding year): 11

For **FY 2022 (7/1/2021 – 6/30/2022)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 77

Were Dover CDBG funds used to fund this activity or project in FY 2023 (7/1/2022 – 6/30/2023): Yes

If so, how much? \$41,641; some funds carried over from the previous cycle.

The total number of Dover households who benefited from Weatherization activity during this period were 22, total residents were 77. Not all jobs were funded with CDBG due to guidelines, inability to obtain an Environmental Review, and other factors. The total program activity in Dover was \$789,771.72 during the indicated time period.

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) Low-Income Households

CLIENT POPULATION

Does your organization have criteria/protocols in place that are used to determine when clients will or will not receive assistance for this program or activity?: Yes No

If yes, are the criteria/protocols in writing?: Yes No

NARRATIVE – PUBLIC SERVICE ACTIVITY OR PROGRAM ONLY

Please provide a detailed description for the proposed activity (not the organization). This section should describe the use of funds, why the funds are needed and how the funds will ultimately benefit Dover low-moderate income individuals.

The Weatherization Assistance Program (WAP) reduces energy costs for low-income households by increasing the energy efficiency of their homes while ensuring their health and safety. Through this project, we aim to serve low-income households in the City of Dover. Our target population are individuals and families most at-risk for high energy costs who do not have the means to make cost-effective energy conservation improvements to their homes. WAP collaborates with the electric and natural gas utilities' energy efficiency programs to enhance the weatherization services provided to low-income households.

The weatherization process begins with an energy audit of the home by a certified energy auditor and includes inspecting and testing of the home and its appliances to determine if improvements can be made to save money on electric and fuel expenses. If improvements are found to be cost-effective, an installation crew performs insulation, air sealing and mechanical improvements which will reduce household energy expenditures and increase comfort, safety and health of the home's occupants.

Activities include using tests and procedures developed with or approved by Eversource, Unitil and the U.S. Department of Energy to determine the combination of appropriate measures such as blower door testing, combustion testing, CO

testing, gas leak testing, and/or ventilation and moisture testing of the building envelope. Weatherization and life safety measures may include:

- Insulation
- Furnace repair or replacement
- Window and door repair or replacement
- Low-flow faucets and shower heads
- Water heater improvements
- Air sealing
- Weatherstripping
- Pipe insulation
- Refrigerator replacement
- LED lighting conversion
- Mechanical ventilation as required by ASHRAE 62.2 (2016)
- Smoke and CO detectors with 10-year battery life
- Incidental repairs as outlined in the NH Weatherization Field Guide, 2019 Edition
- Other Health and Safety measures as outlined in the NH Weatherization Field Guide, 2019 Edition

CDBG funding for WAP benefits Dover residents with low or very low incomes in several ways, including:

1. Allowing CAPSC to make improvements to building systems and structures (e.g. health and safety issues and incidental repairs) that cannot be performed using other funding sources but must be repaired for the site to be eligible for Weatherization funding.
2. Allowing Dover projects to comply with the leveraging requirements mandated by Weatherization funding.
3. Addressing emergency issues not requiring whole-home Weatherization.
4. Allowing CAPSC to provide assistance during times of the year when other funding sources are not available.
5. Increasing affordable housing stock in Dover by reducing the operational costs of housing for low-income Families.
6. Effectively leveraging approximately \$2 for each dollar invested by the City of Dover from other funding sources.

Due to funding limitations, there is currently a higher demand for Weatherization services than can be met. CDBG funding helps supplement the federal and state funds for Weatherization, allowing CAPSC to serve more homes.

Please indicate who prepared the overall cost estimate for the activity. Costs of the project are determined based on the need of Dover residents and the type of job required. The estimate is prepared by the Weatherization Assistance Program Manager and approved in accordance with the funding sources used to complete the project.

NARRATIVE – PUBLIC FACILITY ACTIVITY OR PROJECT ONLY

Please provide the following information for the proposed project (not the organization):

Describe the nature of the project:

Describe how the project will ultimately benefit Dover low/moderate income individuals or Dover presumed benefit populations :

Proposed project starting date:

Proposed project completion date:

Provide a total project cost broken down by major phases of the project (purchase property, clearing & grading, foundation, building construction, etc.):

Note: Written estimates, based upon the information provided above, are required and must be submitted with this application. Estimates must be prepared by qualified individuals/companies. Please include three estimates.

PERFORMANCE OUTCOME MEASURES

Provide the **outcomes** proposed & the **method of measurement**. You may list multiple outcomes.

Outcome	Measurement
Example 1: Decrease in number of “latch-key kids” Example 2: Decreased dependence on emergency care facilities for non-emergency care of low/mod adults	Example 1: # of children who participate in afterschool program Example 2: Increase in number of low/mod income residents that seek care from health program.
1. Improve the financial position of clients by improving the energy efficiency of their homes.	1. Savings-to-investment ratios based on Department of Energy home energy modeling.
2. Decrease the number of homes with safety concerns.	2. # of homes audited and weatherized
3. Increase affordable housing stock in Dover.	3. # of individuals/families remaining in their homes.

DESCRIPTION OF ORGANIZATION

Please provide a description for the **organization or agency** that is undertaking the activity or project.

At Community Action Partnership of Strafford County (CAPSC), we strongly believe no one should go without having their basic needs met. As the leading anti-poverty agency in Strafford County, we strive to empower individuals and families to achieve self-sufficiency by opening the doors to resources and opportunities that offer a hand up, not a hand out. When we achieve this goal, we reduce the impact of poverty and build a stronger community.

Our mission at CAPSC is to reduce barriers to help clients improve their economic stability and well-being through education, advocacy, and partnerships. In accordance with its mission, CAPSC offers over 60+ coordinated programs designed to have a measurable impact on poverty and health status among our community’s most vulnerable residents, specifically children under the age of six, disabled, seniors and those experiencing low incomes. Programs include nutrition, housing, fuel and electric assistance, weatherization, parent and child education, childcare, and transportation, all of which are locally defined, planned and managed in partnership with other community agencies. All programs are designed to increase self-sufficiency and help clients become socially and financially independent. CAPSC’s goal is to interrupt the cycle of poverty and empower at-risk children, working families and seniors to live more secure, stable and healthier lives.

CAPSC is governed by a volunteer Board of Directors, one-third of whom are consumers of services. We have nearly 150 employees and a nearly \$20 million operating budget which includes federal, state, and local funds in addition to foundation and United Way grants, fees for service, and individual and corporate donations.

CAPSC helps individuals to meet basic needs like housing, heat, food, transportation, childcare, and more. In 2021-2022, CAPSC served over 10,000 households and provided nearly \$33 million in goods and services to Strafford County residents, thereby reducing the burden on other County and community services and changing countless lives for the better. Some of what the programs at CAPSC were able to accomplish includes:

- Paying over \$20 million in emergency rental assistance to landlords and utility companies to help 2,450 households avoid eviction and utility disconnections.
- Providing 1,625 safe, accessible rides for seniors
- Providing 1,921 households with fuel assistance, valued at over \$2.7 million.
- Distributing 372,994 pounds of food to pantries throughout Strafford County.
- Providing 43,292 free summer meals to children experiencing food insecurity.
- Weatherizing 137 homes.
- Providing 416 children and their families with services through our Early Childhood Education programs.

Together, these programs provide a holistic approach to self-sufficiency, and offer clients the resources needed to move out of poverty.

AUDIT AND EVALUATION

Does your organization have an annual CPA audit or other financial statement? Yes

If yes, please submit most recent audit or financial statements as an attachment to this application. *Attached*

Is your organization evaluated by outside agencies or programs? Yes

If yes, please note the agency/program and how often the evaluation occurs. CAPSC is evaluated by the Region One Office of Head Start; Department of Health and Human Services; NH Office of Strategic Initiatives (OSI); Eversource; Unitol; and the United Way for program and financial performance. Evaluations occur annually at minimum. The Weatherization program is evaluated annually to ensure the program is following all federal guidelines. Each Weatherization job is audited to ensure all Weatherization measures are done correctly. The most recent Weatherization audit occurred in June 2022.

BOARD OF DIRECTORS

Name	Residence (city/town)
Alan Brown	Rochester, NH
Terry Jarvis	New Durham, NH
Jean Miccolo	Rochester, NH
Alison Dorow	Barrington, NH
Hope Morrow Flynn	Portsmouth, NH
Don Chick	East Rochester
Maureen Staples	Dover, NH
Petros Lazos	Dover, NH
Thomas F. Levasseur	Dover, NH
Tori Bird	Rochester, NH
Mark Brave	Dover, NH
Leah Crouser	Dover, NH
Nikki Gearwar	Dover, NH
Captain Andrew Swanberry	Rochester, NH
Mark Toussaint	Rochester, NH
Robert Harrington	Dover, NH
Brylye Collins	Rochester, NH
Robert Hinkel	Dover, NH

BUDGET: ACTIVITY or PROJECT

Use box 1 or 2 below to provide a budget for the proposed activity or project. Include all proposed expenses. Note: Documentation must be kept that clearly tracks the use of the CDBG funds for the requested activities.

1. <u>Public Services</u>			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Office Supplies		\$3,700	\$3,700
Utilities		\$2,200	\$2,200
Repairs/Maintenance		\$1,000	\$1,000

Travel		\$5,400	\$5,400
Salaries (List relevant positions)			
Director		\$74,000	\$74,000
Auditor		\$42,000	\$42,000
Inspector		\$54,000	\$54,000
Coordinator		\$46,000	\$46,000
Other:			
Equipment		\$10,000	\$10,000
Training and Technical Support		\$10,200	\$10,200
Direct Client Support	\$25,000	\$1,017,800	\$1,042,800
Vehicle Operation		\$2,500	\$2,500
Administration		\$24,200	\$24,200
TOTAL PROPOSED BUDGET:	\$25,000	\$1,293,000	\$1,318,000

2. Public Facilities			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Hard Costs <i>Note:</i> Federal wage rates may apply for some projects. Applicants are encouraged to obtain estimates that reflect Davis Bacon wage rates estimates.			
Construction			
Other (list)			
<i>Total Hard Costs</i>			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			
<i>Total Soft Costs</i>			
<i>TOTAL PROPOSED BUDGET:</i>			

* Use the following table (*Activity or Project Funding Sources*) to identify other funding sources that will be used for this specific activity or project.

ACTIVITY OR PROJECT FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed that will be used for this activity or project, if any. *Do not include Dover CDBG amount requested.*

Funding Source (Name(s) of funding source(s))	Committed, Pending or Proposed Amount (\$):		Total Amount (\$)	Explanation
Federal:	Committed:	\$143,000	\$532,000	\$143,000 (DOE) \$345,000 (BIL) \$44,000 (BWP)
	Pending:	\$345,000		
	Proposed:	\$44,000		
State:	Committed:		\$720,000	\$720,000 (HEA)
	Pending:	\$720,000		
	Proposed:			
Local:	Committed:			
	Pending:			
	Proposed:			
Private:	Committed:		\$20,000	\$20,000 (Thomas Haas Fund)
	Pending:	\$20,000		
	Proposed:			
Portsmouth CDBG:	Committed:			
	Pending:			
	Proposed:			
Rochester CDBG:	Committed:		\$65,000	\$65,000 (Rochester CDBG)
	Pending:	\$65,000		
	Proposed:			
Other:	Committed:			
	Pending:			
	Proposed:			
Total:	Committed:	\$143,000	\$1,337,000	
	Pending:	\$1,150,000		
	Proposed:	\$44,000		

Organizational Commitment: For public facility projects (building addition, new roof, replacement windows, etc.) – indicate the amount of funds that the organization will be contributing to the project.

Funding Source (Name of Parent Organization)	Committed, Pending or Proposed Amount (\$)		Explanation
	Committed:		
	Pending:		
	Proposed:		
Total:			

BUDGET: ORGANIZATION

Please provide a breakdown of your *organization's* overall annual budget. Please indicate the dates of your budget period, i.e. July 1 to June 30 or January 1 to December 31.

Budget Period: from January 1 to December 31	Current Year	Next Year (projected)
REVENUES		
Federal Funds	\$17,961,961.12	\$17,561,251.62
State Funds		
Foundations/Private Contributions	Included w/ Fundraising	Included w/ Fundraising
United Way	\$30,000.00	\$30,000.00
Fundraising or other income	\$598,816.35	\$435,785.50
Other (describe) In-Kind Donations, Fees for Service, Interest Income	\$1,713,515.00	\$1,512,256.68
Community Dev. Block Grant (include anticipated request)	\$65,000.00	\$65,000.00
TOTAL REVENUE	\$20,369,292.47	\$19,604,293.80
EXPENSES		
Compensation	\$5,485,490.47	\$5,156,666.76
Payroll Taxes	\$410,462.05	\$398,090.94
Employee Benefits	\$683,957.38	\$472,712.70
Retirement	\$47,398.69	\$49,344.58
Direct Client Assistance	\$8,336,003.16	\$9,048,739.76
In-Kind	\$1,013,429.00	\$1,337,886.68
Professional Fees	\$409,709.66	\$500,549.13
Supplies	\$265,204.31	\$426,647.77
Occupancy	\$694,949.66	\$824,035.08
Repairs and Maintenance	\$93,705.32	\$23,945.69
Insurance	\$232,701.81	\$84,324.80
Training and Conferences	\$111,028.00	\$114,122.01
Depreciation	\$7,740.00	\$180,000.00
Travel and Transportation	\$76,878.80	\$74,400.42
Printing and Postage	\$16,757.00	\$16,265.00
Equipment	\$30,605.09	\$51,379.00
Interest Expense	\$20,847.09	\$23,318.59
Other Program Support	\$850,945.61	\$816,931.88
Indirect Costs	\$1,335,846.00	
TOTAL EXPENSES	\$20,123,659.10	\$19,599,360.80
NET (Income - Expenses)	\$245,633.37	\$4,933.00

ORGANIZATION: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – Please see next page.

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<u>U.S. Department of Agriculture</u>				
Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education	4300-ZZZ	\$ 76,320
Child Nutrition Cluster				
Summer Food Service Program for Children	10.559	State of New Hampshire Department of Education	4300-ZZZ	\$ 281,458
National School Lunch Program	10.555	State of New Hampshire Department of Education	At-Risk After School Care Centers	<u>21,153</u>
				302,611
Food Distribution Cluster				
Emergency Food Assistance Program (Food Commodities)	10.569	Belknap-Merrimack Community Action Partnership	None	<u>594,404</u>
Total U.S. Department of Agriculture				<u>\$ 973,335</u>
<u>U.S. Department of Housing and Urban Development</u>				
Supportive Housing for the Elderly	14.157	Dover Housing Authority	Dover Housing Authority	\$ 30,454
Community Development Block Grants / Entitlement Grants	14.228	Strafford County, NH CDFA	20-409-CDPS-CV	214,109
CDBG Entitlement Grants Cluster				
Community Development Block Grants / Entitlement Grants	14.218	City of Dover, New Hampshire	City of Dover	41,587
Community Development Block Grants / Entitlement Grants	14.218	City of Rochester, New Hampshire	City of Rochester	<u>9,670</u>
				51,257
Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	05-95-42-423010-7927-102-500731	81,334
CV-Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	05-95-42-423010-7927	<u>123,581</u>
				204,915
Continuum of Care	14.267	State of New Hampshire Department of Health and Human Services		78,879
Continuum of Care	14.267	State of New Hampshire Department of Health and Human Services		<u>38,342</u>
				117,221
Supportive Housing Program	14.235	State of New Hampshire Department of Health and Human Services	010-092-7176-102-0415	43,737
Total U.S. Department of Housing and Urban Development				<u>\$ 661,693</u>
<u>U.S. Department of Labor</u>				
WIOA Cluster				
WIOA Adult Program	17.258	Southern New Hampshire Services, Inc.	2016-0003	\$ 3,256
WIOA Dislocated Worker Formula Grants	17.278	Southern New Hampshire Services, Inc.	2016-0003	<u>80</u>
Total U.S. Department of Labor/WIOA Cluster				<u>\$ 3,336</u>
<u>U.S. Department of Energy</u>				
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	\$ 161,472
Total U.S. Department of Energy				<u>\$ 161,472</u>
<u>U.S. Department of the Treasury</u>				
Coronavirus Relief Fund	21.019	Governor's Office of Emergency Relief & Recovery	Housing Stabilization Fund	\$ 20,076
Emergency Rental Assistance Program	21.023	Governor's Office of Emergency Relief & Recovery		<u>9,937,469</u>
Total U.S. Department of the Treasury				<u>\$ 9,957,545</u>

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<u>U.S. Department of Health & Human Services</u>				
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	290,167
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	36,842
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	64,988
Low-Income Home Energy Assistance	93.568	State of New Hampshire Governor's Office of Energy & Planning	01-02-02-024010-77050000-074-500587	2,292,407
Low-Income Home Energy Assistance	93.568	State of New Hampshire Governor's Office of Energy & Planning	01-02-02-024010-77050000-074-500587	<u>230,110</u>
Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA	010-045-7148-093-0415	438,097
CV-Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA	G-19B1NHCOSR	<u>308,294</u>
Head Start Cluster				
Head Start	93.600	Direct Funding	01CH01149601 & 602, 01HP00025002	3,296,126
CV-Head Start	93.600	Direct Funding	01CH01149601C3, 01HE00051501C6	<u>189,912</u>
Maternal and Child Health Services Block Grant to States	93.994	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-090-51900000-102-500731-90004009	9,826
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	1,458
Social Services Block Grant	93.667	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29660000-102-500734-42106603	<u>138,194</u>
Total U.S. Department of Health & Human Services				<u>\$ 7,296,421</u>
TOTAL				<u>\$ 19,053,802</u>
NON-FEDERAL				
Home Energy Assistance Program		Public Utilities Company		\$ 1,707,441
Electrical Assistance Program		Public Utilities Company		\$ 183,160

DRAFT

I CERTIFY THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND CORRECT AND THAT IT CONTAINS NO FALSIFICATIONS, MISREPRESENTATIONS, INTENTIONAL OMISSIONS, OR CONCEALMENT OF MATERIAL FACTS.


SIGNATURE


DATE

BETSEY ANDREWS PARKER
PRINTED NAME

CHIEF EXECUTIVE OFFICER
TITLE

FFATA Checklist (contracts \$30,000 and over)

The Federal Funding Accountability and Transparency Act (FFATA) require the Office of Management and Budget (OMB) to maintain a single, searchable website that contains information on all Federal spending awards. As part of this, the City of Dover's CDBG program requires all agencies that meet the following thresholds to report when the agencies:

- had a gross income, from all sources, over \$300,000 in the agency's previous tax year, and
- have been awarded \$30,000 and over.

Please check box, sign and date below and return form if your agency does not meet the above thresholds. **X**

To Be Filled Out By Dover CDBG Staff	
Award title descriptive of the funding action	
CFDA program number for grant	14.218
Program source	CDBG
Amount of award	
To Be Filled Out By Agency	
Name of agency receiving award	
Address of the entity including:	
Place of performance including:	
Congressional district	
Total compensation and names of top five executives*	1.
	2.
	3.
	4.
	5.
DUNS number	
Central Contractors Registration (CCR) number**	

***Must give total compensation and names of top five executives if:**

(1) More than 80% of annual gross revenues are from the federal government, and those revenues are greater than \$25M annually, and (2) Compensation information is not already available through reporting to the SEC. **Note: Because CCR registration expires annually, grantees are required to update their CCR information annually.

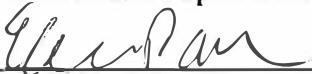
How do you get a DUNS number?

The unique identifier used in reporting to FFATA is the entity's Dun & Bradstreet (D&B) Data Universal Numbering System (DUNS) Number. For subgrantees, OMB has issued interim final guidance requiring such recipients to obtain a valid DUNS number. DUNS numbers may be requested via the web at: <http://fedgov.dnb.com/webform>

****What is a CCR and how do you register?**

CCR stands for Central Contractor Registration, which is the primary registrant database for the U.S. Federal Government. CCR collects, validates, stores, and disseminates data in support of agency acquisition missions. The link to information needed to register and become familiar with CCR is provided below.

Registration information: <http://www.ccr.gov/startregistration.aspx>



 Signature of Authorized Person

11/15/22

 Date

 Chief Executive Officer
 Title

COMMUNITY ACTION PARTNERSHIP OF
STRAFFORD COUNTY AND AFFILIATE

FOR THE YEARS ENDED
DECEMBER 31, 2020 AND 2019
AND
INDEPENDENT AUDITORS' REPORTS

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

DECEMBER 31, 2020 AND 2019

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

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

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, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Community Action Partnership of Strafford County and Affiliate as of December 31, 2020 and 2019, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the 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 information 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 November 4, 2021, on our consideration of Community Action Partnership of Strafford County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Partnership of Strafford County's internal control over financial reporting and compliance.

Leon, McDonnell & Roberts
Professional Association

November 4, 2021
Wolfeboro, New Hampshire

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2020 AND 2019**

	<u>ASSETS</u>	<u>2020</u>	<u>2019</u>
CURRENT ASSETS			
Cash and cash equivalents		\$ 1,316,311	\$ 1,068,744
Accounts receivable		2,268,903	1,525,775
Contributions receivable		38,400	68,100
Inventory		226,233	19,510
Prepaid expenses		<u>36,318</u>	<u>12,570</u>
Total current assets		<u>3,886,165</u>	<u>2,694,699</u>
NONCURRENT ASSETS			
Security deposits		5,326	5,350
Property, net of accumulated depreciation		5,273,321	4,815,150
Other noncurrent assets		<u>27,500</u>	<u>27,500</u>
Total noncurrent assets		<u>5,306,147</u>	<u>4,848,000</u>
TOTAL ASSETS		<u>\$ 9,192,312</u>	<u>\$ 7,542,699</u>
	<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES			
Demand note payable		\$ 105,377	\$ 105,432
Current portion of long term debt		18,343	-
Accounts payable		1,497,685	455,276
Accrued payroll and related taxes		88,682	193,430
Accrued compensated absences		131,108	84,272
Deferred revenue		107,606	-
Refundable advances		473,291	491,025
Paycheck Protection Program		97,500	-
Other current liabilities		<u>1,318</u>	<u>4,955</u>
Total current liabilities		<u>2,520,910</u>	<u>1,334,390</u>
NONCURRENT LIABILITIES			
Long term debt, less current portion shown above		<u>2,775,919</u>	<u>2,566,846</u>
Total liabilities		<u>5,296,829</u>	<u>3,901,236</u>
NET ASSETS			
Without donor restrictions		3,593,917	3,330,373
With donor restrictions		<u>301,566</u>	<u>311,090</u>
Total net assets		<u>3,895,483</u>	<u>3,641,463</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$ 9,192,312</u>	<u>\$ 7,542,699</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
CHANGE IN NET ASSETS			
REVENUES AND OTHER SUPPORT			
Grant revenue	\$ 11,412,231	\$ -	\$ 11,412,231
Fees for service	1,544,770	-	1,544,770
Rent revenue	15,255	-	15,255
Public support	451,985	255,657	707,642
In-kind donations	630,948	-	630,948
Interest	103	-	103
Fundraising	64,423	-	64,423
Gain on sale of equipment	2,000	-	2,000
	<hr/>	<hr/>	<hr/>
Total revenues and support	14,121,715	255,657	14,377,372
NET ASSETS RELEASED FROM RESTRICTIONS			
	<hr/>	<hr/>	<hr/>
	265,181	(265,181)	-
Total revenues, support, and net assets released from restrictions	<hr/>	<hr/>	<hr/>
	14,386,896	(9,524)	14,377,372
EXPENSES			
Program services			
Child services	4,470,403	-	4,470,403
Community services	2,258,463	-	2,258,463
Energy assistance	2,063,659	-	2,063,659
Housing	2,920,930	-	2,920,930
Weatherization	1,347,740	-	1,347,740
Workforce development	92,113	-	92,113
	<hr/>	<hr/>	<hr/>
Total program services	13,153,308	-	13,153,308
Supporting activities			
Management and general	894,695	-	894,695
Fundraising	75,349	-	75,349
	<hr/>	<hr/>	<hr/>
Total expenses	14,123,352	-	14,123,352
CHANGE IN NET ASSETS	263,544	(9,524)	254,020
NET ASSETS, BEGINNING OF YEAR	<hr/>	<hr/>	<hr/>
	3,330,373	311,090	3,641,463
NET ASSETS, END OF YEAR	<hr/>	<hr/>	<hr/>
	\$ 3,593,917	\$ 301,566	\$ 3,895,483

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

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

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

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Child Services</u>	<u>Community Services</u>	<u>Energy Assistance</u>	<u>Housing</u>	<u>Weatherization</u>	<u>Workforce Development</u>	<u>Total Program Services</u>	<u>Intermediate (Allocation) Pools</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Payroll	\$ 2,297,109	\$ 540,856	\$ 227,785	\$ 229,407	\$ 120,813	\$ 47,695	\$ 3,463,665	\$ 102,841	\$ 561,412	\$ 28,548	\$ 4,156,466
Payroll taxes	184,239	44,388	17,229	18,357	8,211	3,599	276,023	7,997	26,065	2,153	312,238
Fringe benefits	226,396	14,882	32,476	11,346	15,430	6,999	307,529	5,789	25,605	1,890	340,813
Weatherization material, fuel and client assistance	41,758	84,176	1,651,570	2,502,856	1,143,419	4,266	5,428,045	-	-	-	5,428,045
In-kind expenses	200,585	430,363	-	-	-	-	630,948	-	-	-	630,948
Consultants and contract labor	252,203	119,717	10,453	32,780	4,516	515	420,184	22,527	82,335	4,410	529,456
Consumable supplies	226,999	745,567	1,208	2,043	6,439	89	982,345	192,667	23,971	3,551	1,202,534
Rent	465,693	85,822	58,320	31,382	8,404	20,860	670,481	(526,032)	30,688	2,394	177,531
Repairs and maintenance	72,495	47,814	13,378	11,090	6,409	752	151,938	214,923	10,523	8,880	386,264
Utilities	120,444	12,453	12,220	23,703	2,569	3,250	174,639	(24,910)	21,270	760	171,759
Insurance	78,188	6,499	1,234	28,753	3,677	854	119,205	13,988	7,688	158	141,039
Meetings, events and training	60,027	21,508	204	180	8,638	-	90,557	215	7,122	1,276	99,170
Depreciation	74,321	26,863	391	4,621	4,328	2,320	112,844	-	69,956	-	182,800
Travel	35,896	6,534	202	477	3,722	500	47,331	(18,292)	1,145	158	30,342
Copying and postage	31,050	592	6,612	262	260	217	38,993	-	4,334	5,201	48,528
Retirement	11,943	3,321	1,015	1,271	314	177	18,041	257	4,764	113	23,175
Equipment and computer	10,001	41,181	11,161	20,307	1,664	20	84,334	2,350	2,276	70	89,030
Interest expense	79,974	5,128	17,816	2,005	8,849	-	113,772	2,168	15,343	1,056	132,339
Other program support	1,082	20,799	385	90	78	-	22,434	3,512	198	14,731	40,875
Total expenses	\$ 4,470,403	\$ 2,258,463	\$ 2,063,659	\$ 2,920,930	\$ 1,347,740	\$ 92,113	\$ 13,153,308	\$ -	\$ 894,695	\$ 75,349	\$ 14,123,352

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Child Services</u>	<u>Community Services</u>	<u>Energy Assistance</u>	<u>Housing</u>	<u>Weatherization</u>	<u>Workforce Development</u>	<u>Total Program Services</u>	<u>Intermediate (Allocation) Pools</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Payroll	\$ 2,189,019	\$ 354,869	\$ 277,226	\$ 61,885	\$ 110,799	\$ 78,252	\$ 3,072,050	\$ 106,649	\$ 441,704	\$ 36,580	\$ 3,656,983
Payroll taxes	164,122	27,441	20,586	4,333	7,274	5,911	229,667	8,416	48,879	2,813	289,775
Fringe benefits	188,748	25,710	36,852	6,034	12,536	9,765	279,645	7,497	22,254	4,853	314,249
Weatherization material, fuel and client assistance	46,338	16,514	1,950,305	158,775	1,685,131	1,499	3,858,562	-	-	-	3,858,562
In-kind expenses	290,676	404,468	-	-	500	-	695,644	-	-	3,939	699,583
Consultants and contract labor	263,688	23,990	3,026	15,403	1,110	819	308,036	17,231	93,118	4,995	423,380
Consumable supplies	372,577	115,909	1,105	5,413	5,023	1,607	501,634	25,407	30,977	1,768	559,786
Rent	410,129	26,747	53,052	28,011	6,739	24,103	548,781	(439,922)	28,681	1,649	139,189
Repairs and maintenance	29,287	14,801	9,078	3,639	359	1,478	58,642	132,983	12,568	134	204,327
Utilities	111,389	6,161	12,460	11,403	2,072	5,753	149,238	(12,262)	17,018	517	154,511
Insurance	96,469	5,697	1,699	5,036	1,959	1,128	111,988	11,349	15,137	207	138,681
Meetings, events and training	98,054	17,231	2,915	180	14,722	195	133,297	5,029	21,668	2,385	162,379
Depreciation	64,288	29,918	391	4,621	3,607	2,320	105,145	-	69,956	-	175,101
Travel	98,098	9,027	1,157	1,255	5,852	1,158	116,547	(23,504)	10,948	148	104,139
Copying and postage	22,053	528	9,177	115	40	118	32,031	76	3,336	18,958	54,401
Retirement	13,004	1,578	1,331	280	377	192	16,762	267	11,129	252	28,410
Equipment and computer	8,130	452	2,453	1,197	24,129	189	36,550	10,224	4,190	-	50,964
Interest expense	-	-	-	-	10,439	-	10,439	150,560	2,156	-	163,155
Indirect costs	-	-	-	-	-	-	-	-	945	-	945
Other program support	1,892	3,893	55	34	2,135	-	8,009	-	66	14,554	22,629
Total expenses	\$ 4,467,961	\$ 1,084,934	\$ 2,382,868	\$ 310,583	\$ 1,894,803	\$ 134,487	\$ 10,275,636	\$ -	\$ 834,730	\$ 93,752	\$ 11,204,118

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 254,020	\$ 1,678,297
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	182,800	175,101
Donated property and equipment	-	(1,003,996)
Gain on the sale of equipment	(2,000)	-
(Increase) decrease in assets:		
Accounts receivable	(743,128)	(419,051)
Contributions receivable	29,700	(4,300)
Tax credits receivable	-	250,000
Inventory	(206,723)	(6,090)
Prepaid expenses	(23,748)	45,696
Security deposits	24	-
Increase (decrease) in liabilities:		
Accounts payable	1,042,409	46,317
Accrued payroll and related taxes	(104,748)	31,864
Accrued compensated absences	46,836	(9,812)
Deferred revenue	107,606	-
Refundable advances	(17,734)	75,690
Paycheck Protection Program	97,500	-
Other current liabilities	(3,637)	(74,466)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>659,177</u>	<u>785,250</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(640,971)	(158,292)
Proceeds on sale of equipment	<u>2,000</u>	<u>-</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(638,971)</u>	<u>(158,292)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Borrowings of long-term debt	485,181	-
Payments made on long-term debt	(257,765)	(247,844)
Net repayments on demand note payable	<u>(55)</u>	<u>(60,000)</u>
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	<u>227,361</u>	<u>(307,844)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	247,567	319,114
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,068,744</u>	<u>749,630</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,316,311</u>	<u>\$ 1,068,744</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid during the year for interest	<u>\$ 130,185</u>	<u>\$ 160,999</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Donated property and equipment	<u>\$ -</u>	<u>\$ 1,003,996</u>

See Notes to Financial Statements

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization and Principles of Consolidation

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

Academy Street Family Housing, LLC (Academy Street) is a limited liability company which is consolidated because the Agency controls 100% of the voting power of Academy Street. Academy Street leases property from the Agency under a lease agreement for an annual rent amount of \$1. The lease commenced on April 21, 2020 and expires 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. All significant intercompany items and transactions have been eliminated from the basic financial statements.

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

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)**

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, 2020 and 2019, the Agency had net assets without donor and with donor restrictions.

Refundable Advances

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

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Contributions

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

Contributed Services

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

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

Fair Value of Financial Instruments

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

Inventory

Inventory materials are fixtures for installation and recorded at cost or contributed value, using the first-in, first-out method.

Property and Depreciation

Property and equipment, which have a cost greater than \$5,000, are capitalized at cost or, if donated, at the approximate fair value at the date of donation. Specific grants and awards may have a threshold lower than this amount and that program will abide by those guidelines. Assets are depreciated over their estimated useful lives using the straight-line method as follows:

Buildings and improvements	15 - 40 years
Furniture, equipment and machinery	3 - 10 years
Vehicles	5 - 7 years

Depreciation expense aggregated \$182,800 and \$175,101 for the years ended December 31, 2020 and 2019, respectively.

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)**

Accrued Earned Time

The Agency has accrued a liability of \$131,108 and \$84,272 at December 31, 2020 and 2019, 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.

Revenue Recognition Policy

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

Use of Estimates

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

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Advertising Expenses

The Agency expenses advertising costs as they are incurred. Total advertising costs for the years ended December 31, 2020 and 2019 amounted to \$27,725 and \$12,558, respectively.

Debt Issuance Costs

As required under FASB Accounting Standards Update No. 2015-03, amortization expense for the years ended December 31, 2020 and 2019 amounted to \$2,156 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 9).

In-kind Donations

The Agency pays below-market rent for the use of certain facilities. In accordance with generally accepted accounting principles, the difference between amounts paid for the use of the facilities and the fair value of the rental space has been recorded as an in-kind donation and as an in-kind expense in the accompanying financial statements. The estimated fair value of the donation was determined to be \$177,617 and \$177,529 for the years ended December 31, 2020 and 2019, respectively.

The Agency also receives contributed professional services that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these services was determined to be \$17,812 and \$33,857 for the years ended December 31, 2020 and 2019, 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 \$415,835 and \$17,665, respectively, for the year ended December 31, 2020. For the year ended December 31, 2019, the estimated fair value of these food commodities and goods was determined to be \$397,292 and \$91,175, respectively.

Functional Allocation of Expenses

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

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)**

Functional Allocation of Expenses (Continued)

The expenses that are allocated include the following:

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

New Accounting Pronouncement

In May 2014, FASB issued ASU 2014-09 (Topic 606) – Revenue from Contracts with Customers. The ASU and all subsequently issued clarifying ASUs replaced the most existing revenue recognition guidance in U.S. GAAP. The ASU also requires expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue from cash flows arising from contracts with customers. The Agency adopted the new standard effective January 1, 2020, the first day of the Agency’s fiscal year using the modified retrospective approach. The adoption did not result in a change to the accounting for any of the applicable revenue streams; as such, no cumulative effect adjustment was recorded. See revenue recognition policy above.

NOTE 2. PROPERTY

As of December 31, 2020 and 2019, property consisted of the following:

	<u>2020</u>	<u>2019</u>
Land, buildings and improvements	\$ 5,499,660	\$ 5,039,871
Furniture, equipment and machinery	646,283	600,526
Vehicles	<u>350,136</u>	<u>327,137</u>
Total	6,496,079	5,967,534
Less accumulated depreciation	<u>1,222,758</u>	<u>1,152,384</u>
Net property	<u>\$ 5,273,321</u>	<u>\$ 4,815,150</u>

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 3. LIQUIDITY AND AVAILABILITY

The following represents the Agency's financial assets as of December 31, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 1,316,311	\$ 1,068,744
Accounts receivable	2,268,903	1,525,775
Contributions receivable	<u>38,400</u>	<u>68,100</u>
Total financial assets	3,623,614	2,662,619
Less amounts not available to be used within one year:		
Board designated funds	<u>307,315</u>	<u>307,315</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 3,316,299</u>	<u>\$ 2,355,304</u>

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

NOTE 4. ACCOUNTS RECEIVABLE

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at December 31, 2020 and 2019. The Agency has no policy for charging interest on overdue accounts.

NOTE 5. CONTRIBUTIONS RECEIVABLE

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

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 5. CONTRIBUTIONS RECEIVABLE (continued)

Total unconditional promises to give were as follows at December 31, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Within one year	\$ 34,307	\$ 38,057
In two to five years	<u>4,093</u>	<u>30,043</u>
	<u>\$ 38,400</u>	<u>\$ 68,100</u>

NOTE 6. TAX CREDIT PROGRAM

The New Hampshire Community Development Finance Authority's Tax Credit Program allows New Hampshire businesses to contribute to not-for-profit community, housing and economic development projects and receive a 75% New Hampshire state tax credit that can be applied against New Hampshire business profits, business enterprise and insurance premium taxes. The Agency did not recognize any revenue through this Tax Credit Program during the years ended December 31, 2020 and 2019. The total cumulative contribution revenue raised to date is \$250,000 as of December 31, 2020.

NOTE 7. PLEDGED ASSETS

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

NOTE 8. DEMAND NOTE PAYABLE

The Agency has available a revolving line of credit with a bank in the amount of \$250,000. The note is payable upon demand. Interest is stated at the prime rate plus 1% which resulted in an interest rate of 4.25% and 5.75% at December 31, 2020 and 2019, respectively. The note is collateralized by all the assets of the Agency.

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 9. LONG TERM DEBT

The long term debt at December 31, 2020 and 2019 consisted of the following:

	<u>2020</u>	<u>2019</u>
4.90% mortgage payable to Kennebunk Savings Bank with interest only payments for 36 months followed by principal and interest payments for 264 months for the first ten years. In 2028 principal and interest payments will adjust to 1.50% above the highest five-year Federal Home Loan Bank of Boston interest rate. The mortgage note payable is collateralized by the building and leases and rents of 577 Central Ave.	\$ 1,929,978	\$ 2,143,096
5.00% mortgage payable to the New Hampshire Community Loan Fund of interest only payments for 36 months followed by principal and interest payments for 264 months. The mortgage note payable is collateralized by the building and leases and rents of 577 Central Ave.	427,975	474,778
Non-interest bearing note payable to the New Hampshire Housing Finance Authority in annual payments in the amount of 50% of annual surplus cash through May 2060 at which time the remaining balance is due. The note is collateralized by certain real estate located at 22-24 Academy Street.	<u>485,181</u>	<u>-</u>
Total long term debt before current portion of long term debt and unamortized debt issuance costs	2,843,134	2,617,874
Current portion of long term debt	(18,343)	-
Unamortized debt issuance costs	<u>(48,872)</u>	<u>(51,028)</u>
Total long term debt	<u>\$ 2,775,919</u>	<u>\$ 2,566,846</u>

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 9. LONG TERM DEBT (continued)

The schedule of maturities of long term debt at December 31, 2020 is as follows:

<u>Year Ended December 31</u>	<u>Amount</u>
2021	\$ 18,343
2022	75,657
2023	79,448
2024	83,430
2025	87,612
Thereafter	<u>2,498,644</u>
Total	<u>\$ 2,843,134</u>

NOTE 10. NET ASSETS

At December 31, 2020 and 2019, net assets with donor restrictions consisted of the following:

	<u>2020</u>	<u>2019</u>
Summer meals	\$ 44,438	\$ 11,914
Building campaign	44,712	27,891
Security deposits	-	51,584
Whole family	25,846	163,738
COVID related	111,100	-
Homeless outreach	5,091	-
Fuel assistance	55,902	33,995
Weatherization	14,477	3,434
Coordinated entry	-	8,147
Holiday baskets	-	3,985
Food pantry	-	2,521
Special events	<u>-</u>	<u>3,881</u>
Total	<u>\$ 301,566</u>	<u>\$ 311,090</u>

At December 31, 2020 and 2019, net assets without donor restrictions consisted of the following:

	<u>2020</u>	<u>2019</u>
Undesignated	\$ 3,286,602	\$ 3,023,058
Board designated	<u>307,315</u>	<u>307,315</u>
Total net assets without donor restrictions	<u>\$ 3,593,917</u>	<u>\$ 3,330,373</u>

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 11. LEASE COMMITMENTS

Facilities occupied by the Agency for its community service programs are rented under the terms of various leases. For the years ended December 31, 2020 and 2019, the annual lease/rent expense for the leased facilities was \$143,308 and \$111,043, respectively. Certain equipment is leased by the Agency under the terms of various leases.

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

<u>Year Ended December 31</u>	<u>Amount</u>
2021	\$ 63,001
2022	31,501
2023	1
2024	1
2025	1
Thereafter	<u>10</u>
Total	<u>\$ 94,515</u>

NOTE 12. RETIREMENT PLAN

The Agency maintains a 403(b) Plan and Trust (the Plan) covering substantially all employees. Employee contributions to the Plan are made at predetermined rates elected by employees. Additionally, the Agency provides a matching contribution equal to 25% of the employee's contribution up to 5% of the employee's compensation. Effective April 1, 2016, the Agency instituted an auto enrollment feature mandating a minimum 1% employee contribution; however, employees reserve the right to decline the auto enrollment. Employer matching contributions for the years ended December 31, 2020 and 2019 totaled \$23,170 and \$28,408, respectively.

NOTE 13. CONCENTRATION OF RISK

The Agency receives a majority of its support from federal and state governments. For the years ended December 31, 2020 and 2019, approximately 90% and 88%, respectively, of the Agency's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have a significant effect on the Agency's programs and activities.

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 14. CONCENTRATION OF CREDIT RISK

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

NOTE 15. CONTINGENCIES

The Agency receives grant funding from various sources. Under the terms of these agreements, the Agency is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Agency might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of December 31, 2020 and 2019.

NOTE 16. NONCASH CONTRIBUTION

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

NOTE 17. RENTAL INCOME RECEIVABLE

Subsequent to December 31, 2020, Academy Street entered into four separate rental agreements for use of their four apartments. The rental agreements commence in May of 2021 and expire during April of 2022. Monthly payments for the agreements range from \$1,168 to \$1,394 and are due the first day of each month.

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

<u>Year Ended December 31</u>	<u>Amount</u>
2021	\$ 42,800
2022	<u>21,400</u>
Total	<u>\$ 64,200</u>

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 18. PAYCHECK PROTECTION PROGRAM (PPP) LOAN

During the year ended December 31, 2020 the Agency was able to secure a loan from the Payroll Protection Program (PPP) offered under the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The Agency received loan proceeds in the amount of \$97,500.

Subsequent to year end, on July 1, 2021, the Agency received notification of forgiveness of the Agency's PPP loan in full. The Agency classified the loan as a current liability in the accompanying consolidated statements of financial position as of December 31, 2020.

NOTE 19. OTHER MATTERS

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

NOTE 20. RECLASSIFICATIONS

Certain reclassifications have been made to the prior year's financial statements, which was taken from the December 31, 2019 financial statements, to conform to the current year presentation.

NOTE 21. SUBSEQUENT EVENTS

Subsequent to year end, the Agency acquired all of the assets and liabilities of Dover Daycare Learning Center (the Center). Total assets and liabilities acquired were approximately \$369,000 and \$264,000, respectively. Since the date of acquisition, the Agency has been running the operations of the Center. Prior to December 31, 2020, the Agency received \$107,606 from the Center relating to the sale. This is included in deferred revenue in the accompanying consolidated statements of financial position.

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

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 20. SUBSEQUENT EVENTS (continued)

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 November 4, 2021, the date the consolidated financial statements were available for issuance.

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATING STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2020**

	<u>CAPSC</u>	<u>Academy Street Family Housing, LLC</u>	<u>Total</u>	<u>Consolidating Adjustments</u>	<u>Consolidated</u>
<u>ASSETS</u>					
CURRENT ASSETS					
Cash and cash equivalents	\$ 1,115,739	\$ 200,572	\$ 1,316,311	\$ -	\$ 1,316,311
Accounts receivable	2,268,903	-	2,268,903	-	2,268,903
Contributions receivable	38,400	-	38,400	-	38,400
Due from affiliate	15,000	-	15,000	(15,000)	-
Inventory	226,233	-	226,233	-	226,233
Prepaid expenses	36,318	-	36,318	-	36,318
	<u>3,700,593</u>	<u>200,572</u>	<u>3,901,165</u>	<u>(15,000)</u>	<u>3,886,165</u>
NONCURRENT ASSETS					
Security deposits	5,326	-	5,326	-	5,326
Property, net of accumulated depreciation	4,792,919	480,402	5,273,321	-	5,273,321
Other noncurrent assets	27,500	-	27,500	-	27,500
	<u>4,825,745</u>	<u>480,402</u>	<u>5,306,147</u>	<u>-</u>	<u>5,306,147</u>
TOTAL ASSETS	<u>\$ 8,526,338</u>	<u>\$ 680,974</u>	<u>\$ 9,207,312</u>	<u>\$ (15,000)</u>	<u>\$ 9,192,312</u>
<u>LIABILITIES AND NET ASSETS</u>					
CURRENT LIABILITIES					
Demand note payable	\$ 105,377	\$ -	\$ 105,377	\$ -	\$ 105,377
Current portion of long term debt	18,343	-	18,343	-	18,343
Accounts payable	1,313,764	183,921	1,497,685	-	1,497,685
Accrued payroll and related taxes	88,682	-	88,682	-	88,682
Accrued compensated absences	131,108	-	131,108	-	131,108
Due to affiliate	-	15,000	15,000	(15,000)	-
Deferred revenue	107,606	-	107,606	-	107,606
Refundable advances	473,291	-	473,291	-	473,291
Paycheck Protection Program	97,500	-	97,500	-	97,500
Other current liabilities	1,318	-	1,318	-	1,318
	<u>2,336,989</u>	<u>198,921</u>	<u>2,535,910</u>	<u>(15,000)</u>	<u>2,520,910</u>
NONCURRENT LIABILITIES					
Long term debt, less current portion shown above	2,290,738	485,181	2,775,919	-	2,775,919
	<u>4,627,727</u>	<u>684,102</u>	<u>5,311,829</u>	<u>(15,000)</u>	<u>5,296,829</u>
NET ASSETS					
Without donor restrictions	3,597,045	(3,128)	3,593,917	-	3,593,917
With donor restrictions	301,566	-	301,566	-	301,566
	<u>3,898,611</u>	<u>(3,128)</u>	<u>3,895,483</u>	<u>-</u>	<u>3,895,483</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 8,526,338</u>	<u>\$ 680,974</u>	<u>\$ 9,207,312</u>	<u>\$ (15,000)</u>	<u>\$ 9,192,312</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>CAPSC</u>	<u>Academy Street Family Housing, LLC</u>	<u>Consolidated</u>
CHANGE IN NET ASSETS			
REVENUES AND OTHER SUPPORT			
Grant revenue	\$ 11,412,231	\$ -	\$ 11,412,231
Fees for service	1,544,770	-	1,544,770
Rent revenue	15,255	-	15,255
Public support	707,642	-	707,642
In-kind donations	630,948	-	630,948
Interest	93	10	103
Fundraising	64,423	-	64,423
Gain on sale of equipment	2,000	-	2,000
	<u>14,377,362</u>	<u>10</u>	<u>14,377,372</u>
Total revenues and support			
EXPENSES			
Program services			
Child services	4,470,403	-	4,470,403
Community services	2,258,463	-	2,258,463
Energy assistance	2,063,659	-	2,063,659
Housing	2,917,792	3,138	2,920,930
Weatherization	1,347,740	-	1,347,740
Workforce development	92,113	-	92,113
	<u>13,150,170</u>	<u>3,138</u>	<u>13,153,308</u>
Total program services			
Supporting activities			
Management and general	894,695	-	894,695
Fundraising	75,349	-	75,349
	<u>14,120,214</u>	<u>3,138</u>	<u>14,123,352</u>
Total expenses			
CHANGE IN NET ASSETS	257,148	(3,128)	254,020
NET ASSETS, BEGINNING OF YEAR	<u>3,641,463</u>	<u>-</u>	<u>3,641,463</u>
NET ASSETS, END OF YEAR	<u>\$ 3,898,611</u>	<u>\$ (3,128)</u>	<u>\$ 3,895,483</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<u>U.S. Department of Agriculture</u>				
Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education	4300-ZZZ	\$ 56,817
Child Nutrition Cluster				
Summer Food Service Program for Children	10.559	State of New Hampshire Department of Education	4300-ZZZ	\$ 1,020,802
National School Lunch Program	10.555	State of New Hampshire Department of Education	At-Risk After School Care Centers	<u>32,522</u> 1,053,324
Food Distribution Cluster				
Emergency Food Assistance Program (Food Commodities)	10.569	Belknap-Merrimack Community Action Partnership	None	<u>415,835</u>
Total U.S. Department of Agriculture				<u>\$ 1,525,976</u>
<u>U.S. Department of Housing and Urban Development</u>				
Supportive Housing for the Elderly	14.157	Dover Housing Authority	Dover Housing Authority	\$ 28,212
CDBG Entitlement Grants Cluster				
Community Development Block Grants / Entitlement Grants	14.218	City of Dover, New Hampshire	City of Dover	20,046
Community Development Block Grants / Entitlement Grants	14.218	City of Rochester, New Hampshire	City of Rochester	87,224
CV-Community Development Block Grants/Entitlement Grants	14.218	City of Rochester, New Hampshire	City of Rochester	<u>25,000</u> 132,270
Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	05-95-42-423010-7927-102-500731	58,101
CV-Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	05-95-42-423010-7927	<u>16,522</u> 74,623
Supportive Housing Program	14.235	State of New Hampshire Department of Health and Human Services	010-092-7176-102-0415	41,062
Supportive Housing Program	14.235	Community Partners / Behavioral Health / Services	Community Partners	<u>-</u> 41,062
Total U.S. Department of Housing and Urban Development				<u>\$ 276,167</u>
<u>U.S. Department of Labor</u>				
WIOA Cluster				
WIOA Adult Program	17.258	Southern New Hampshire Services, Inc.	2016-0003	\$ 45,669
WIOA Dislocated Worker Formula Grants	17.278	Southern New Hampshire Services, Inc.	2016-0003	<u>11,725</u>
Total U.S. Department of Labor/WIOA Cluster				<u>\$ 57,394</u>
<u>U.S. Department of Energy</u>				
Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Services	01-02-02-024010-7706-074-500587	<u>\$ 119,687</u>
Total U.S. Department of Energy				<u>\$ 119,687</u>
<u>U.S. Department of the Treasury</u>				
Coronavirus Relief Fund	21.019	Governor's Office of Emergency Relief & Recovery	NHHFA Winter Shelter	\$ 125,187
Coronavirus Relief Fund	21.019	Governor's Office of Emergency Relief & Recovery	Housing Stabilization Fund	<u>2,526,945</u> \$ 2,652,132
Total U.S. Department of the Treasury				<u>\$ 2,652,132</u>
<u>U.S. Department of Transportation</u>				
Transit Services Programs Cluster				
Enhanced Mobility of Seniors & Individuals with Disabilities	20.513	State of New Hampshire Department of Transportation	Small Cutaway Bus	<u>\$ 62,050</u>
Total U.S. Department of Transportation				<u>\$ 62,050</u>
<u>U.S. Department of Health & Human Services</u>				
Aging Cluster				
Special Programs for the Aging - Title III, Part B - Grants for Senior Energy	93.044	State of New Hampshire Division of Elderly and Adult services	010-048-7872-512-0352	\$ -
Senior Transportation	93.044	State of New Hampshire Department of Health and Human Services, Nutrition & Trans. Services	05-95-48-48010-78720000-512-500352	<u>9,832</u> \$ 9,832

See Notes to Schedule of Expenditures of Federal Awards

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
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	235,465
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	28,899
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	162,645
Temporary Assistance for Needy Families	93.558	Southern New Hampshire Services, Inc.	13-DHHS-BWW-CSP-05	<u>33,389</u>
Low-Income Home Energy Assistance	93.568	State of New Hampshire Governor's Office of Energy & Planning	01-02-02-024010-77050000-074-500587	1,919,616
Low-Income Home Energy Assistance	93.568	State of New Hampshire Governor's Office of Energy & Planning	01-02-02-024010-77050000-074-500587	<u>99,978</u>
Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA	010-045-7148-093-0415	282,528
CV-Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA	G-19B1NHCOSR	<u>75,925</u>
Head Start Cluster				
Head Start	93.600	Direct Funding	01CH996002 & 01HP000702	3,291,776
CV-Head Start	93.600	Direct Funding	01CH996002 & 01HP000702	<u>152,000</u>
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	2,741
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	3,830
Social Services Block Grant	93.667	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29660000-102-500734-42106603	<u>71,371</u>
Total U.S. Department of Health & Human Services				\$ <u>6,369,995</u>
TOTAL				\$ <u>11,063,401</u>
NON-FEDERAL				
Home Energy Assistance Program		Eversource Energy Service Company		\$ <u>1,324,112</u>

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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, 2020. 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, 2020.

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Partnership of Strafford County (a New Hampshire nonprofit organization), which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows, and the related notes to the financial statements, and have issued our report thereon dated November 4, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action Partnership of Strafford County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action Partnership of Strafford County's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Strafford County's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

*Leon, McDonnell & Roberts
Professional Association*

November 4, 2021
Wolfeboro, New Hampshire

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

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

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

Report on Compliance for Each Major Federal Program

We have audited Community Action Partnership of Strafford County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Partnership of Strafford County's major federal programs for the year ended December 31, 2020. Community Action Partnership of Strafford County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Community Action Partnership of Strafford County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

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

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

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

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

*Leon, McDonnell & Roberts
Professional Association*

November 4, 2021
Wolfeboro, New Hampshire

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Partnership of Strafford County were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Community Action Partnership of Strafford County, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Community Action Partnership of Strafford County expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The programs tested as major were: U.S. Department of Health and Human Services, Low-Income Home Energy Assistance Program, CFDA 93.568, Community Services Block Grant, CFDA 93.569 and U.S. Department of the Treasury, Coronavirus Relief Fund, CFDA 21.019.
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

**Jenny Thompson Pool
ADA Access Project**

APPLICATION: DOVER CDBG FY24

APPLICANT INFORMATION	
Organization City of Dover Recreation Department	Tax ID 02-6000-230
Name of Program or Project Jenny Thompson Pool ADA Access Project	
Name of Executive Director Gary Bannon	
Mailing Address 61 Locust Street Dover, NH 03820	
Physical Address 61 Locust Street Dover, NH 03820	
Contact Person Gary Bannon	603-516-6410
E-Mail g.bannon@dover.nh.gov	Website www.dover.nh.gov
Please Identify the Type of Organization Applying for Funds <i>(Note: More than one may apply)</i> <input type="checkbox"/> 501(c)(3) Government <input type="checkbox"/> For-profit authorized under 570.201(o) <input checked="" type="checkbox"/> Unit of <input type="checkbox"/> Faith-based Organization <input type="checkbox"/> Institution of Higher Education <input type="checkbox"/> Other (Explain):	
Tax ID # 02-6000-230	
SAM UEI # CJFFYJTK9TE5	SAM Expiration Date 5/22/23

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 125,000
Provide a very brief summary of the activity or project for which the funds are requested. Keep responses to one or two sentences (<i>i.e. After School Care for K-4th grade students. Repair of homeless shelter roof.</i>) ADA access improvements at Jenny Thompson Pool.

PROJECT LOCATION
Location(s) where services will be provided or physical improvements will be made. 150 Portland Ave. Dover, NH 03820

BENEFICIARIES

Beneficiaries:

For **FY 2024 (7/1/2023 – 6/30/2024)** please provide the *estimated* number of unduplicated Dover beneficiaries that will benefit from this CDBG funded activity or project, not necessarily your entire client population (Note: these numbers will be monitored during the funding year): 3,000

For **FY 2022 (7/1/2021 – 6/30/2022)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: NA

Were Dover CDBG funds used to fund this activity or project in FY 2023 (7/1/2022 – 6/30/2023): No

If so, how much?

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) Elderly and persons with disabilities

CLIENT POPULATION

Does your organization have criteria/protocols in place that are used to determine when clients will or will not receive assistance for this program or activity?: Yes No

If yes, are the criteria/protocols in writing?: Yes No

NARRATIVE – PUBLIC SERVICE ACTIVITY OR PROGRAM ONLY

Please provide a detailed description for the proposed activity (*not the organization*). This section should describe the use of funds, why the funds are needed and how the funds will ultimately benefit Dover low-moderate income individuals.

Please indicate who prepared the overall cost estimate for the activity.

NARRATIVE – PUBLIC FACILITY ACTIVITY OR PROJECT ONLY

Please provide the following information for the proposed project (*not the organization*):

Describe the nature of the project: The project entails providing ADA compliant parking and access to the pool building at Jenny Thompson Pool. New compliant parking spaces will be provided in close proximity to the pool building. The existing bus shelter will be relocated closer to the pool building. Compliant walkways and striping will be installed to provide access to the building from the new parking spaces and relocated bus shelter. The existing access drive will be widened to accommodate proposed improvements.

Describe how the project will ultimately benefit Dover low/moderate income individuals or Dover presumed benefit populations : This project provides a missing piece of the Jenny Thompson Pool facility which is a safe handicap accessible route closely located to the pool entrance and also adjacent to a COAST bus stop that serves that area. The population that will greatly benefit from this project are those with limited mobility and those that will use the public transportation that may be available.

Proposed project starting date: 7/1/23

Proposed project completion date: 9/1/24

Provide a total project cost broken down by major phases of the project (purchase property, clearing & grading, foundation, building construction, etc.): Design \$25,000, Construction \$100,000

Note: Written estimates, based upon the information provided above, are required and must be submitted with this application. Estimates must be prepared by qualified individuals/companies. Please include three estimates. Project Estimate provided by City of Dover Community Services Department.

PERFORMANCE OUTCOME MEASURES

Provide the outcomes proposed & the method of measurement. You may list multiple outcomes.

Outcome	Measurement
Example 1: Decrease in number of "latch-key kids" Example 2: Decreased dependence on emergency care facilities for non-emergency care of low/mod adults	Example 1: # of children who participate in afterschool program Example 2: Increase in number of low/mod income residents that seek care from health program.
Improved access for seniors and persons with disabilities.	Installation of infrastructure that provides ADA compliant access to the pool building.

DESCRIPTION OF ORGANIZATION

Please provide a description for the organization or agency that is undertaking the activity or project. The City of Dover is a local Municipal Governmental agency.

AUDIT AND EVALUATION

Does your organization have an annual CPA audit or other financial statement? Yes
 If yes, please submit most recent audit or financial statements as an attachment to this application.
 Is your organization evaluated by outside agencies or programs? Yes
 If yes, please note the agency/program and how often the evaluation occurs. Annually

BOARD OF DIRECTORS

Name	Residence (city/town)
Robert Carrier, Mayor	Dover
Dennis Shanahan, Deputy Mayor	Dover
Lindsey Williams	Dover
Michelle Muffet-Lipinski	Dover
Deborah Thibodeaux	Dover
Fergus Cullen	Dover
Deborah Hackett	Dover

Linnea Nemeth	Dover
Robert Hinkel	Dover

BUDGET: ACTIVITY or PROJECT

Use box 1 or 2 below to provide a budget for the proposed activity or project. Include all proposed expenses. Note: Documentation must be kept that clearly tracks the use of the CDBG funds for the requested activities.

1. Public Services			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Office Supplies			
Utilities			
Repairs/Maintenance			
Travel			
Salaries (List relevant positions)			
Other:			
TOTAL PROPOSED BUDGET:			

2. Public Facilities			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Hard Costs <u>Note:</u> Federal wage rates may apply for some projects. Applicants are encouraged to obtain estimates that reflect Davis Bacon wage rates estimates.			
Construction	\$100,000		\$100,000
Other (list)			
<i>Total Hard Costs</i>	\$100,000		\$100,000
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering	\$25,000		\$25,000
Other(list):			

<i>Total Soft Costs</i>		<i>\$25,000</i>	<i>\$25,000</i>
<i>TOTAL PROPOSED BUDGET:</i>		\$125,000	\$125,000

* Use the following table (*Activity or Project Funding Sources*) to identify other funding sources that will be used for this specific activity or project.

ACTIVITY OR PROJECT FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed that will be used for this activity or project, if any. *Do not include Dover CDBG amount requested.*

Funding Source (Name(s) of funding source(s))	Committed, Pending or Proposed Amount (\$):	Total Amount (\$)	Explanation
Federal:	Committed: Pending: Proposed:		
State:	Committed: Pending: Proposed:		
Local:	Committed: Pending: Proposed:		In Kind. Project oversight by Community Services and the Recreation Department
Private:	Committed: Pending: Proposed:		
Portsmouth CDBG:	Committed: Pending: Proposed:		
Rochester CDBG:	Committed: Pending: Proposed:		
Other:	Committed: Pending: Proposed:		
Total:	Committed: Pending: Proposed:		

Organizational Commitment: For public facility projects (building addition, new roof, replacement windows, etc.) – indicate the amount of funds that the organization will be contributing to the project.

Funding Source (Name of Parent Organization)	Committed, Pending or Proposed Amount (\$)		Explanation
	Committed:		In Kind. Project oversight by Community Services and the Recreation Department
	Pending:		
	Proposed:		
Total:			

BUDGET: ORGANIZATION

Please provide a breakdown of your *organization's* overall annual budget. Please indicate the dates of your budget period, i.e. July 1 to June 30 or January 1 to December 31.

Budget Period: from	to	Current Year	Next Year (projected)
REVENUES			
Federal Funds			
State Funds			
Foundations/Private Contributions			
United Way			
Fundraising or other income			
Other (describe)			
Community Dev. Block Grant (include anticipated request)			
TOTAL REVENUE			
EXPENSES			
Salaries			
Fringe Benefits			
Supplies (include printing/copying)			
Travel			
Training			
Communications			
Audit			
Property Maintenance			
Service Contracts			
Construction Supplies/Materials			
Other (describe)			
TOTAL EXPENSES			
NET (Income - Expenses)			

ORGANIZATION: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

	Federal Grantor/Pass-Through	Federal CDFA Number	Pass-Through Entity's	Passed Through to Subrecipient	Total Federal Expenditures
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	Grantor/Program or Cluster Title		Identifying Number		
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
				\$	\$
Total Expenditure of Federal Awards				\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
Local Assistance:	[Agency Name]			\$	\$
	[Program Name]				
Total Local Assistance:	[Agency Name]			\$	\$
Total State and Local Awards				\$	\$
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$	\$

I CERTIFY THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND CORRECT AND THAT IT CONTAINS NO FALSIFICATIONS, MISREPRESENTATIONS, INTENTIONAL OMISSIONS, OR CONCEALMENT OF MATERIAL FACTS.

GARY S. BANNON
SIGNATURE

11-18-2022
DATE

GARY S. BANNON
PRINTED NAME

RECREATION DIRECTOR
TITLE

Rental Unit Rehab

APPLICATION: DOVER CDBG FY24

APPLICANT INFORMATION	
Organization City of Dover	Tax ID 02-6000230
Name of Program or Project Rental Unit Rehab FY24	
Name of Executive Director J.Michael Joyal. Jr., City Manager	
Mailing Address 288 Central Ave, Dover NH 03820	
Physical Address 288 Central Ave, Dover NH 03820	
Contact Person Donna Benton	Phone 603-516-6008
E-Mail d.benton@dover.nh.gov	Website http://www.dover.nh.gov/
Please Identify the Type of Organization Applying for Funds (Note: More than one may apply) <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> For-profit authorized under 570.201(o) <input checked="" type="checkbox"/> Unit of Government <input type="checkbox"/> Faith-based Organization <input type="checkbox"/> Institution of Higher Education <input type="checkbox"/> Other (Explain):	
Tax ID # 02-6000230	
SAM UEI # 099359168	SAM Expiration Date 2/22/23

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 30,000.00
Provide a <u>very brief</u> summary of the <u>activity</u> or <u>project</u> for which the funds are requested. Keep responses to one or two sentences (i.e. <i>After School Care for K-4th grade students. Repair of homeless shelter roof.</i>) Rehab of existing rental units in order to achieve, at a minimum, units that become eligible for housing voucher or similar programs.

PROJECT LOCATION
Location(s) where services will be provided or physical improvements will be made. Within the City of Dover. Location to be determined

BENEFICIARIES

Beneficiaries:

For **FY 2024 (7/1/2023 – 6/30/2024)** please provide the *estimated* number of unduplicated Dover beneficiaries that will benefit from this CDBG funded activity or project, not necessarily your entire client population (Note: these numbers will be monitored during the funding year): Three Households

For **FY 2022 (7/1/2021 – 6/30/2022)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 0

Were Dover CDBG funds used to fund this activity or project in FY 2023 (7/1/2022 – 6/30/2023): Yes

If so, how much? \$41,000.00

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) Low-Moderate Income Households

CLIENT POPULATION

Does your organization have criteria/protocols in place that are used to determine when clients will or will not receive assistance for this program or activity?: Yes No Under Development

If yes, are the criteria/protocols in writing?: Yes No Under Development

NARRATIVE – PUBLIC SERVICE ACTIVITY OR PROGRAM ONLY

Please provide a detailed description for the proposed activity (*not the organization*). This section should describe the use of funds, why the funds are needed and how the funds will ultimately benefit Dover low-moderate income individuals. NA

Please indicate who prepared the overall cost estimate for the activity. NA

NARRATIVE – PUBLIC FACILITY ACTIVITY OR PROJECT ONLY

Please provide the following information for the proposed project (*not the organization*):

Describe the nature of the project: Grant or loan program that provides funding that would be used to bring existing rental units up to certain housing quality standards that then make the units eligible for housing voucher or similar programs for moderate, low or very low income households.

Describe how the project will ultimately benefit Dover low/moderate income individuals or Dover presumed benefit populations : Rental units that participate in the program would be restricted, for a certain time frame, to occupancy by households/individuals that qualify as moderate, low or very low income with rent capped at certain levels.

Proposed project starting date: Fall 2023

Proposed project completion date: Fall 2025

Provide a total project cost broken down by major phases of the project (purchase property, clearing & grading, foundation, building construction, etc.): Required improvements will vary from unit to unit. The bulk of the funds will be used for construction related costs. If the nature of the improvements require that occupants be temporarily relocated, all costs associated with relocation will be paid from this allocation.

Note: Written estimates, based upon the information provided above, are required and must be submitted with this application. Estimates must be prepared by qualified individuals/companies. Please include three estimates. Costs

BUDGET: ACTIVITY or PROJECT

Use box 1 or 2 below to provide a budget for the proposed activity or project. Include all proposed expenses. Note: Documentation must be kept that clearly tracks the use of the CDBG funds for the requested activities.

1. Public Services			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Office Supplies			
Utilities			
Repairs/Maintenance			
Travel			
Salaries (List relevant positions)			
Other:			
TOTAL PROPOSED BUDGET:			

2. Public Facilities			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Hard Costs <u>Note:</u> Federal wage rates may apply for some projects. Applicants are encouraged to obtain estimates that reflect Davis Bacon wage rates estimates.			
Construction	\$30,000.00		\$30,000.00
Other (list)			
<i>Total Hard Costs</i>			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			
<i>Total Soft Costs</i>			
<i>TOTAL PROPOSED BUDGET:</i>	\$30,000.00		\$30,000.00

* Use the following table (*Activity or Project Funding Sources*) to identify other funding sources that will be used for this specific activity or project.

ACTIVITY OR PROJECT FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed that will be used for this activity or project, if any. *Do not include Dover CDBG amount requested.*

Funding Source (Name(s) of funding source(s))	Committed, Pending or Proposed Amount (\$):		Total Amount (\$)	Explanation
Federal:	Committed:		NA	
	Pending:			
	Proposed:			
State:	Committed:		NA	
	Pending:			
	Proposed:			
Local:	Committed:		NA	
	Pending:			
	Proposed:			
Private:	Committed:		NA	
	Pending:			
	Proposed:			
Portsmouth CDBG:	Committed:		NA	
	Pending:			
	Proposed:			
Rochester CDBG:	Committed:		NA	
	Pending:			
	Proposed:			
Other:	Committed:		NA	
	Pending:			
	Proposed:			
Total:	Committed:		NA	
	Pending:			
	Proposed:			

Organizational Commitment: For public facility projects (building addition, new roof, replacement windows, etc.) – indicate the amount of funds that the organization will be contributing to the project.

Funding Source (Name of Parent Organization)	Committed, Pending or Proposed Amount (\$)		Explanation
	Committed:	\$41,000.00	From FY23 Allocation for Rental Unit Rehab.
	Pending:		
	Proposed:		
Total:		41,000.00	

BUDGET: ORGANIZATION

Please provide a breakdown of your *organization's* overall annual budget. Please indicate the dates of your budget period, i.e. July 1 to June 30 or January 1 to December 31.

Budget Period: from	to	Current Year	Next Year (projected)
REVENUES			
Federal Funds			
State Funds			
Foundations/Private Contributions			
United Way			
Fundraising or other income			
Other (describe)			
Community Dev. Block Grant (include anticipated request)			
TOTAL REVENUE			
EXPENSES			
Salaries			
Fringe Benefits			
Supplies (include printing/copying)			
Travel			
Training			
Communications			
Audit			
Property Maintenance			
Service Contracts			
Construction Supplies/Materials			
Other (describe)			
TOTAL EXPENSES			
NET (Income - Expenses)			

ORGANIZATION: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity's Identifying Number	Passed Through to Subrecipient	Total Federal Expenditures
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
Total Expenditure of Federal Awards				\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
Local Assistance:	[Agency Name]			\$	\$
	[Program Name]				
Total Local Assistance:	[Agency Name]			\$	\$
Total State and Local Awards				\$	\$
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$	\$

I CERTIFY THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND CORRECT AND THAT IT CONTAINS NO FALSIFICATIONS, MISREPRESENTATIONS, INTENTIONAL OMISSIONS, OR CONCEALMENT OF MATERIAL FACTS.

DocuSigned by:

Donna Benton

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SIGNATURE

12/21/2022

DATE

DONNA BENTON

PRINTED NAME

DIRECTOR OF PLANNING AND COMMUNITY DEVELOPMENT

TITLE