



City of Dover, NH
FY23 CDBG Action Plan

Approved: 3/9/2022
Resolution R – 2022.02.23



CITY OF DOVER

CITY OF DOVER - RESOLUTION

Agenda Item#: 12.C.1.

Resolution Number: R – 2022.02.23 – 049
Resolution Re: Acceptance of the FY23 Action Plan and the expenditures for FFY22 CDBG Entitlement Funds, FY22 Program Income and FY23 Program Income

- WHEREAS: The City of Dover will have available funds for appropriation from the FFY22 Entitlement Grant, FY22 Program Income and FY23 Program Income; and
- WHEREAS: The Planning Department is required by HUD to prepare, and the Governing Body adopt an “Action Plan” which is a needs assessment and detailed expenditure plan for the use of Community Development funds in meeting the needs of very-low, low, and moderate income households of Dover; and
- WHEREAS: The Planning Board has reviewed proposed projects for said funds and has held a public hearing for the purpose of obtaining citizens' viewpoints on the proposed projects; and
- WHEREAS: Administration and the Planning Board have reviewed the proposals and derived a recommended expenditure plan; and
- WHEREAS: The recommended disbursements of funds have been reviewed for compliance with HUD statutory requirements and for meeting national objectives;

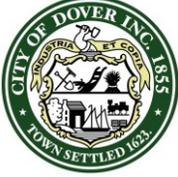
NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND DOVER CITY COUNCIL THAT:

The FY23 Action Plan is adopted and the City Manager is authorized to enter into sub-recipient contracts as part of this Action Plan for expenditure of FFY22 CDBG Entitlement Funds, FY22 Program Income and FY23 Program Income.

AND, FURTHER BE IT RESOLVED;

Should Congress adopt a budget that results in a grant amount that is different than anticipated in the Action Plan, or should the return to fund pool amounts be different than anticipated in the Action Plan, the City Manager is authorized to adjust the amounts of the Action Plan allotments per HUD guidance and as described in the Action Plan.

NOTE: This resolution requires public hearing prior to City Council vote. Resolution to be referred to public hearing on March 9, 2022 with vote to occur on that date.



CITY OF DOVER

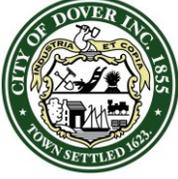
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Financing Estimated Revenue		
Account	Description	Appropriation
2100.1.180.46311.3311.06311.23.000.000.R30	FFY23 Federal Grant	\$290,000.00
2100.1.180.46525.3599.06621.23.000.000.R50	FY23 DELP Misc Revenue	\$4,800.00
2100.1.180.46311.3421.06311.23.000.000.R40	FY23 CDBG Parking Income	\$6,000.00
2115.1.180.46525.3599.06810.00.000.000.R50	FY23 CARES Loan Program Income	\$6,540.00
2100.1.180.46525.3599.06621.22.000.000.R50	FY22 DELP Misc Revenue	\$27,739.00
2100.1.180.46311.3421.06311.22.000.000.R40	FY22 CDBG Parking Income	\$3,000.00
2115.1.180.46525.3599.06810.00.000.000.R50	FY22 CARES Loan Program Income	\$6,000.00
2120.1.180.46323.3599.00000.22.000.000.R50	HRL Program Income	\$3,261.00
TOTAL		\$347,340.00

Financing Appropriations		
Account	Description	Appropriation
2100.1.180.46348.4835.06367.23.000.000.800	AIDS Response	\$6,000.00
2100.1.180.46348.4835.06398.23.000.000.800	Alliance for Community Transportation	\$4,000.00
2100.1.180.46348.4835.xxxxx.23.000.000.800	CASA of NH	\$3,000.00
2100.1.180.46348.4835.06333.23.000.000.800	Community Partners	\$4,000.00
2100.1.180.46348.4835.06377.23.000.000.800	Cross Roads House	\$9,000.00
2100.1.180.46348.4835.06360.23.000.000.800	Dover Welfare Sec Deposit	\$3,000.00
2100.1.180.46348.4835.06361.23.000.000.800	HAVEN	\$5,000.00
2100.1.180.46348.4835.06380.23.000.000.800	Homeless Center for Strafford County	\$7,000.00
2100.1.180.46348.4835.06342.23.000.000.800	My Friends Place	\$10,000.00
	Strafford Nutrition Meals on Wheels	\$0.00
	SOS Recovery Community Organization	\$0.00
2100.1.180.46525.4835.xxxxx.23.000.000.800	Dover Econ Loan Pool & Job Training	\$47,260.00
2100.1.180.46525.4110.06621.23.000.000.800	Dover Econ Loan Pool & Job Training Servicing	\$5,000.00
2100.1.180.46323.4835.06335.23.000.000.800	CAP Weatherization	\$27,000.00
2100.1.180.46323.4110.06314.23.000.000.100	Weatherization Activity Admin	\$2,000.00
2100.1.180.46341.4835.06346.23.000.000.800	MFP Transitional Housing Windows	\$40,000.00
2100.1.180.46323.4110.06314.23.000.000.100	MFP Transitional Housing Windows Activity Admin	\$3,000.00
2100.1.180.46341.4835.06388.23.000.000.800	Rental Unit Rehab FFY23	\$90,000.00
2100.1.180.46341.4110.06314.23.000.000.100	Rental Unit Rehab FFY23 Activity Admin	\$20,000.00
2100.1.180.46311.4110.06311.23.000.000.800	Gen Administration & Planning	\$62,080.00
TOTAL		\$347,340.00



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AUTHORIZATION

Approved as to Funding: Daniel R. Lynch
Finance Director

Sponsored by: Councilor Fergus Cullen
Ward 6

Approved as to Legal Form and Compliance: Joshua Wyatt
City Attorney

Recorded by: Susan Mistretta
City Clerk

DOCUMENT HISTORY:

First Reading Date: 02/23/2022	Public Hearing Date: 03/09/2022
Approved Date: 03/09/2022	Effective Date: 03/09/2022

DOCUMENT ACTIONS:

Deputy Mayor Shanahan moved for its adoption; seconded by Councilor Thibodeaux.
Roll Call Vote: 8/0. Councilor Hackett recused herself.

VOTING RECORD		
Date of Vote: 03/09/2022	YES	NO
Mayor Robert Carrier	X	
Deputy Mayor Dennis Shanahan	X	
Councilor Michelle Muffett-Lipinski, Ward 1	X	
Councilor Robert Hinkel, Ward 2	X	
Councilor Deborah Thibodeaux, Ward 3	X	
Councilor Debra Hackett, Ward 4	Recused	
Councilor Fergus Cullen, Ward 6	X	
Councilor Linnea Nemeth, At Large	X	
Councilor Lindsey Williams, At Large	X	
Total Votes:	8	0
Ordinance does pass.		



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RESOLUTION BACKGROUND MATERIAL:

FY23 Action Plan

The Action Plan (AP) identifies the Activities that will receive CDBG funding for the next fiscal year. Per HUD regulations, the maximum amount of funding that can be provided for all Public Services allocations combined, and for General Administration and Planning, is capped as follows:

- Public Services: Fifteen percent of the anticipated FY23 grant amount plus fifteen percent of the anticipated FY22 program income: \$51,000.00
- General Administration & Planning: Twenty percent of the anticipated FY23 grant amount plus twenty percent of the anticipated FY23 program income: \$62,080.00

PUBLIC SERVICES

AIDS Response Seacoast

Amount Requested: \$10,000.00

Recommended Allocation: \$6,000.00

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

Alliance for Community Transportation

Amount Requested: \$4,000.00

Recommended Allocation: \$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.

CASA of New Hampshire

Amount Requested: \$5,000.00

Recommended Allocation: \$3,000.00

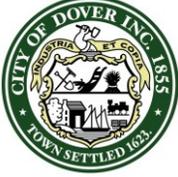
Provide training and support for three additional CASA volunteer advocates so that they may serve Dover children who are the victims of abuse and neglect.

Community Partners

Amount Requested: \$10,080.00

Recommended Allocation: \$4,000.00

Provide rental assistance including security deposits, and first month's rent assistance for individuals and families in Dover with mental illness or a developmental disability who are in threat of becoming homeless.



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Cross Roads House

Amount requested: \$15,000.00

Recommended Allocation: \$9,000.00

Support the delivery of our emergency and transitional shelter programs accomplished in part by the Direct Care Staff who work 27/7/365 at our shelter and in conjunction with our Social Work Team.

Dover Welfare Security Deposit Program

Amount requested: \$6,000.00

Recommended Allocation: \$3,000.00

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

HAVEN

Amount Requested: \$5,000.00

Recommended Allocation: \$5,000.00

Funds requested will pay for a portion of the shelter manager's salary.

Homeless Center for Strafford County

Amount requested: \$10,000.00

Recommended Allocation: \$7,000.00

Operational support to cover staffing and utilities

My Friend's Place

Amount requested: \$30,000.00

Recommended Allocation: \$10,000.00

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

Strafford Nutrition & Meals on Wheels

Amount requested: \$3,000.00

Recommended Allocation: \$0.00

Help provide meals to homebound, elderly & low-income disabled Dover residents. Approximately 3,000 meals.



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SOS Recovery Community Organization

Amount Requested: \$75,000.00

Recommended Allocation: \$0.00

Funding to support community care coordination team of 4 to provide care coordination of individuals experiencing homelessness, unstable housing and transitions to support and connect with basic needs.

ECONOMIC DEVELOPMENT

City of Dover - Economic Development Activities:

Amount Requested: \$47,260.00

Recommended Allocation: \$47,260.00

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

PUBLIC FACILITIES PROJECTS

Community Action Partnership of Strafford County - Weatherization & Energy Efficiency

Amount Requested: \$25,000.00

Recommended Allocation: \$27,000.00

Funding to supplement the Weatherization Assistance Program for Dover residents.

My Friend's Place – Transitional Housing Windows replacement

Amount Requested: \$30,000.00

Recommended Allocation: \$40,000.00

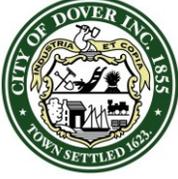
Replacement of windows at both transitional units located at 21/23 Hough Street (30 windows) and 25 East Concord Street (33 Windows).

City of Dover – Rental Unit Rehab FY23

Amount Requested: \$90,000.00

Recommended Allocation: \$90,000.00

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.



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ADMINISTRATION

General Administration & Planning

Amount Requested: \$62,080.00

Recommended Allocation: \$62,080.00

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.

Activity Administration & Servicing

Amount Requested: \$30,000.00

Recommended Allocation: \$30,000.00

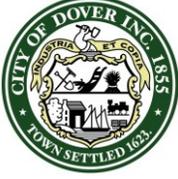
Administrative costs associated with individual Activities. Activity specific costs include contract development & administration, processing requests for reimbursement, site visits, subrecipient monitoring and environmental review.

Economic Development:	\$5,000.00
Rental Unit Rehab Project:	\$20,000.00
MFP Windows Project:	\$3,000.00
CAP Weatherization & Energy Efficiency Program:	<u>\$2,000.00</u>
	\$30,000.00

CONSOLIDATED PLAN GOALS

The City of Dover has identified 5 Goals that serve as the core of the Dover CDBG Consolidated Plan and identify the priorities for allocations within the Annual Action Plan.

- | | | |
|----------|-------------------------|--|
| 1 | Goal Name | Access to Services |
| | Goal Description | To provide increased opportunities to residents of the City who require education, health, recreation, shelter, transportation and related human services. |
| 2 | Goal Name | Renter and Homeowner Assistance |
| | Goal Description | Weatherization and energy efficiency, Housing unit rehab, security deposit assistance, Lead based paint hazard. |
| 3 | Goal Name | Public Improvements |



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- | | | |
|----------|-------------------------|--|
| | Goal Description | Development and improvements related to facilities and housing units utilized by qualifying populations and individuals. |
| 4 | Goal Name | Economic Development |
| | Goal Description | Improvements, and the support of efforts, intended to promote economic development and to enhance economic opportunities for qualifying business, populations and individuals. |
| 5 | Goal Name | Accessibility and Transportation |
| | Goal Description | Access to social services and employment and removal of architectural barriers. |

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: | Access to Services |
| Goal Description: | To provide increased opportunities to residents of the City who require education, health, recreation, shelter, transportation and related human services. |
| | |
| Goal #2: | Renter and Homeowner Assistance |
| Goal Description: | Weatherization and energy efficiency, Housing unit rehab, security deposit assistance, Lead based paint hazard. |
| | |
| Goal #3: | Public Improvements |
| Goal Description: | Development and improvements related to facilities and housing units utilized by qualifying populations and individuals. |
| | |
| Goal #4: | Economic Development |
| Goal Description: | Improvements, and the support of efforts, intended to promote economic development and to enhance economic opportunities for qualifying business, populations and individuals. |
| | |
| Goal #5: | Accessibility and Transportation |
| Goal Description: | 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 third 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. There are two ADC categories in this year's Action Plan: Public Facility ADC and Weatherization ADC.

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

Available Funding, 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 FY23 Annual Allocation from HUD: \$290,000.00
2. Anticipated FY23 Program Income available for FY23 AP: \$17,340.00
3. Anticipated FY22 Program Income available for FY23 AP: \$40,000.00

Based upon items 1, 2 & 3 above, the total anticipated funding pool for the FY23 Action Plan is **\$347,340.00**

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* FY23 grant amount plus fifteen percent of the *anticipated* FY22 program income: **\$51,000.00**

General Administration & Planning: The maximum amount of funding that can be allocated for *General Administration & Planning* equals twenty percent of the *anticipated* FY23 grant amount plus twenty percent of the *anticipated* FY23 program income: **\$62,080.00**

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

PROPOSED FUNDING BY CATEGORY

Public Services: \$51,000.00

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

Economic Development: \$47,260.00

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

Public Facilities: \$157,000.00

- Funding for construction based activities and implementation of the public facilities portion of the program.

Administration: \$92,080.00

- General Administration & Planning: \$62,080.00
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: \$30,000.00
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 FY23 Entitlement Grant amount and/or the FY22 & FY23 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 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 FY23 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 - 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 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: \$6,000.00

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. CASA of New Hampshire

Amount Requested: \$5,000.00

Staff Recommendation: \$3,000.00

Provide training and support for three additional CASA volunteer advocates so that they may serve Dover children who are the victims of abuse and neglect.

4. Community Partners

Amount Requested: \$10,080.00

Staff Recommendation: \$4,000.00

Provide rental assistance including security deposits, and first month's rent assistance for individuals and families in Dover with mental illness or a developmental disability who are in threat of becoming homeless.

5. Cross Roads House

Amount requested: 15,000.00

Staff Recommendation: \$9,000.00

Support the delivery of our emergency and transitional shelter programs accomplished in part by the Direct Care Staff who work 27/7/365 at our shelter and in conjunction with our Social Work Team.

6. Dover Welfare

Amount requested: \$6,000.00
Staff Recommendation: \$3,000.00

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

7. HAVEN

Amount Requested: \$5,000.00
Staff Recommendation: \$5,000.00

Funds requested will pay for a portion of the shelter manager's salary.

8. Homeless Center for Strafford County

Amount requested: \$10,000.00
Staff Recommendation: \$7,000.00

Operational support to cover staffing and utilities

9. My Friend's Place

Amount requested: \$30,000.00
Staff Recommendation: \$10,000.00

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

10. Strafford Nutrition & Meals on Wheels

Amount requested: \$3,000.00
Staff Recommendation: \$0.00

Help provide meals to homebound, elderly & low-income disabled Dover residents. Approximately 3,000 meals.

11. SOS Recovery Community Organization

Amount Requested: \$75,000.00
Staff Recommendation: \$0.00

Funding to support community care coordination team of 4 to provide care coordination of individuals experiencing homelessness, unstable housing and transitions to support and connect with basic needs.

ECONOMIC DEVELOPMENT

1. City of Dover - Economic Development Activities:

Amount Requested: \$47,260.00

Staff Recommendation: \$47,260.00

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: \$27,000.00

Funding to supplement the Weatherization Assistance Program for Dover residents.

2. My Friend' Place – Transitional Housing Windows replacement

Amount Requested: \$30,000.00

Staff Recommendation: \$40,000.00

Replacement of windows at both transitional units located at 21/23 Hough Street (30 windows) and 25 East Concord Street (33 Windows).

3. City of Dover – Rental Unit Rehab FY23

Amount Requested: \$90,000.00

Staff Recommendation: \$90,000.00

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: \$62,080.00

Staff Recommendation: \$62,080.00

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: \$30,000.00

Staff Recommendation: \$30,000.00

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

Economic Development:	\$5,000.00
Rental Unit Rehab Project:	\$20,000.00
MFP Windows Project:	\$3,000.00
CAP Weatherization & Energy Efficiency:	<u>\$2,000.00</u>
	\$30,000.00

Section 4

Applications

Proposed FY23 Funding Sources, Requests and & Allocations

FY23 Funding Pool

Anticipated FY23 Federal Grant	\$290,000.00
Anticipated FY23 PI available for FY23 AP:	\$17,340.00
Anticipated FY22 PI available for FY23 AP:	\$40,000.00
Available for FY23 Funding Pool:	\$347,340.00

Activities

Public Services	Amount Requested	Current Year Allocation	Recommended Allocation
AIDS Responses	\$10,000.00	\$6,500.00	\$6,000.00
Alliance for Community Transportation	\$4,000.00	\$4,000.00	\$4,000.00
CASA of NH	\$5,000.00	\$0.00	\$3,000.00
Community Partners	\$10,080.00	\$5,500.00	\$4,000.00
Cross Roads House	\$15,000.00	\$9,000.00	\$9,000.00
Dover Welfare Sec Deposit	\$6,000.00	\$3,000.00	\$3,000.00
HAVEN	\$5,000.00	\$0.00	\$5,000.00
Homeless Center for Strafford County	\$10,000.00	\$7,500.00	\$7,000.00
My Friend's Place	\$30,000.00	\$11,000.00	\$10,000.00
Strafford Nutrition Meals on Wheels	\$3,000.00	\$0.00	\$0.00
SOS Recovery Community Organization	\$75,000.00	\$0.00	\$0.00
Total	\$173,080.00	\$46,500.00	\$51,000.00

Economic Development	Amount Requested	Current Year Allocation	Recommended Allocation
Loan Pool & Job Training	\$47,260.00	\$16,618.00	\$47,260.00
Total	\$47,260.00	\$16,618.00	\$47,260.00

Public Facilities	Amount Requested	Current Year Allocation	Recommended Allocation
CAP Weatherization & Energy Efficiency Program	\$25,000.00	\$40,000.00	\$27,000.00
MFP Transitional Housing Windows	\$30,000.00	-	\$40,000.00
Rental Unit Rehab FY23	\$90,000.00	\$46,000.00	\$90,000.00
Total	\$145,000.00	\$86,000.00	\$157,000.00

Administration	Amount Requested	Current Year Allocation	Recommended Allocation
General Administration & Planning	\$62,080.00	\$60,600.00	\$62,080.00
Activity Administration			
- Economic Development Administration	\$5,000.00	\$3,000.00	\$5,000.00
- Rental Unit Rehab FY23 Activity Delivery	\$20,000.00	\$4,000.00	\$20,000.00
- MFP Transitional Housing Windows Activity Delivery	\$3,000.00	-	\$3,000.00
- CAP Weatherization Activity Delivery	\$2,000.00	\$3,000.00	\$2,000.00
Total	\$92,080.00	\$70,600.00	\$92,080.00

Grand Total	\$457,420.00		\$347,340.00
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AIDS Response

APPLICATION

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 tamara@arsnh.org	Website www.aidsresponse.org
<p>Please Identify the Type of Organization Applying for Funds (<i>Note: More than one may apply</i>)</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 </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 # 22-2884488	
*DUNS # 78-013-3013	*SAM Expiration Date 3/3/2022

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>i.e. 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 2023 (7/1/2022 – 6/30/2023)** 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): **22**

For **FY 2021 (7/1/2020 – 6/30/2021)** 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 2022 (7/1/2021 – 6/30/2022)**:

If so, how much? \$6500.00

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

Persons living with HIV/AIDS: Low-Income households.

NARRATIVE – PUBLIC SERVICE ACTIVITY 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 87% 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 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.

**AIDS RESPONSE SEACOAST
PROJECTED OTHER FUNDING SOURCES - CLIENT SERVICES DEPARTMENT PROGRAM
FOR FISCAL YEAR ENDING JUNE 30, 2023
All Pending**

FEDERAL GRANTS

Boston Public Health Ryan White Funding	\$ 130,000	
UW EFSP - Rockingham	\$ 2,000	
UW EFSP - Strafford	\$ 1,000	
HOPWA - Housing Opportunities for People With AIDS	\$ 24,000	
Portsmouth CDBG	\$ 10,000	
Dover CDBG (<i>Not Included</i>)	\$ -	
	<u> </u>	\$ 167,000

STATE GRANTS & MUNICIPALITIES

Taskforce - NH DHHS Client Services	\$ 127,500	
Portsmouth Social Services	\$ 5,000	
Local Municipalities	\$ 15,000	
	<u> </u>	\$ 147,500

FOUNDATIONS :

Broadway Cares	\$ 5,000	
Bretton Woods Tele Co.	\$ 2,000	
PhRMA & Gilead	\$ 4,000	
	<u> </u>	\$ 11,000

DONATIONS -Restricted

In Kind Donation Food	\$ 10,000	
In Kind - Other Client Support	\$ 3,000	
	<u> </u>	\$ 13,000

TOTALS

\$ 338,500

NOTE:

Does not include funds that would be requested from Dover CDBG

AGENCY BUDGET-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	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)			

AIDS Response Seacoast
 Dover CDBG F/Y 2023
 Measurement Goal 1

Goal 1	Less than 2% of clients self-identified as Homeless or Unstably Housed in the 12-month measurement period		
Measurement Dates:	4/1/2021 – 6/30/2021		
Your Agency Achieved:	0.78 %	Statewide ASOs Achieved:	2.06 %
Numerator:	Number of clients who were homeless or unstable housed in the 12-month measurement period		1
Denominator:	Number of persons receiving HIV services in the last 12 months		129
Agency Narrative:			
ARS 99.22 % of ARS clients remained stably housed over a 12-month period			
<input type="checkbox"/> Technical Assistance Requested			

AIDS Response Seacoast

Dover CDBG F/Y 2023

Measurement Goal 2

Goal 2	90% of clients will have had a HIV Viral Load <200 copies/mL at last HIV viral load test during the measurement year		
Measurement Dates:	4/1/2021 – 6/30/2021		
Your Agency Achieved:	93.55 %	Statewide ASOs Achieved:	93.01 %
Numerator:	Number of patients in the denominator with a HIV viral load <200 copies/mL at last HIV viral load test during the measurement year		87
Denominator:	Number of patients, regardless of age, with a diagnosis of HIV with at least one HIV viral load test in the measurement year		93
Agency Narrative:			
<input type="checkbox"/> Technical Assistance Requested			

AIDS RESPONSE - SEACOAST

FINANCIAL REPORT

JUNE 30, 2020 AND 2019

AIDS RESPONSE - SEACOAST

JUNE 30, 2020 AND 2019

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AIDS RESPONSE - SEACOAST
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2019

	<u>WITHOUT DONOR RESTRICTIONS</u>	<u>WITH DONOR RESTRICTIONS</u>	<u>2019 TOTAL</u>
OPERATING REVENUE			
Grant revenue	\$ 279,323	\$ -	\$ 279,323
Event revenue	18,626	-	18,626
Municipal revenue	13,698	-	13,698
	<u>311,647</u>	<u>-</u>	<u>311,647</u>
SUPPORT			
Cash donations	19,296	7,500	26,796
Donated materials and services	19,993	-	19,993
	<u>39,289</u>	<u>7,500</u>	<u>46,789</u>
NET ASSETS RELEASED FROM RESTRICTIONS			
Satisfaction of program restrictions	996	(996)	-
	<u>996</u>	<u>(996)</u>	<u>-</u>
TOTAL REVENUE AND SUPPORT	<u>351,932</u>	<u>6,504</u>	<u>358,436</u>
OPERATING EXPENSES			
Program services:			
Client services	331,068	-	331,068
Education	6,108	-	6,108
Total program services	<u>337,176</u>	<u>-</u>	<u>337,176</u>
Fundraising	9,953	-	9,953
Management and general	29,602	-	29,602
	<u>376,731</u>	<u>-</u>	<u>376,731</u>
TOTAL OPERATING EXPENSES	<u>376,731</u>	<u>-</u>	<u>376,731</u>
INCREASE (DECREASE) IN NET ASSETS FROM OPERATING ACTIVITIES	<u>(24,799)</u>	<u>6,504</u>	<u>(18,295)</u>
NONOPERATING ACTIVITIES			
Interest income	<u>28</u>	<u>-</u>	<u>28</u>
INCREASE (DECREASE) IN NET ASSETS	(24,771)	6,504	(18,267)
NET ASSETS - BEGINNING	150,605	30,021	180,626
 PRIOR PERIOD ADJUSTMENT	<u>36,525</u>	<u>(36,525)</u>	<u>-</u>
NET ASSETS - ENDING	<u>\$ 162,359</u>	<u>\$ -</u>	<u>\$ 162,359</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, 2020 AND 2019*

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 1,837	\$ (18,267)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	-	-
Changes in assets and liabilities:		
(Increase) decrease in grants receivable	(23,569)	(8,895)
(Increase) decrease in prepaid expenses	(2,034)	240
Increase (decrease) in inventory	-	-
Increase (decrease) in accrued expenses	<u>(6,848)</u>	<u>560</u>
Net cash provided by (used in) operating activities	(30,614)	(26,362)
Cash and cash equivalents:		
Beginning	<u>126,313</u>	<u>152,675</u>
Ending	<u>\$ 95,699</u>	<u>\$ 126,313</u>

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, 2020 AND 2019*

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.

AIDS RESPONSE - SEACOAST
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

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, 2020 and 2019, the Organization maintained cash equivalents of \$95,699 and \$126,313, respectively.

1-H Property and Equipment

Property and equipment are recorded at cost when purchased and fair market value when donated. Equipment purchases at a cost greater than \$1,500 are capitalized, and equipment purchases 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:

	<u>Years</u>
Office equipment and computers	3 - 7
Furniture and fixtures	3 - 5
Leasehold 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 on 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*.

APPLICATION

APPLICANT INFORMATION	
Organization Cooperative Alliance for Seacoast Transportation (COAST)	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 www.communityrides.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) 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 # 02-0362579	
*DUNS # 005905067	*SAM Expiration Date 11/16/2022

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ \$4,000
Provide a <u>very brief 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.)</u> 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.

	Proposed:			including COAST, CAP, Ready Rides, and RNMO
Portsmouth CDBG:	Committed: Pending: Proposed:			
Rochester CDBG:	Committed: Pending: Proposed:			
Total:	Committed: Pending: Proposed:	\$48,184 \$5,546	\$53,730	

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:		

AGENCY BUDGET

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	\$439,091	\$450,238
State Funds		
Foundations/Private Contributions	\$21,096	\$28,442
United Way		
Fundraising or other income		
Other (describe) TripLink Partner Support	\$21,458	\$16,968
Community Dev. Block Grant (include anticipated request)	\$4,000	\$4,000
NonCash Revenue	\$47,250	\$47,250
TOTAL REVENUE	\$548,864	\$562,797

CASA of NH

BOARD OF DIRECTORS

Name	Residence (city/town)
Amy Covenov	Groton, MA
David Eby	Bedford, NH
Michael Burns	Hollis, NH
Terry Heinzemann	Manchester, NH
Kathleen Thomas	Falmouth, MA
Evelyn Aissa	Concord, NH
Mike Ambrogi	North Hampton, NH
Adele Boufford Baker	Manchester, NH
Karen Borgstrom	Lyme, NH
Paul Chant	Chocorua, NH
Sue Chollet	Peterborough, NH
Pat Clancy	Nashua, NH
Sabrina Dunlap	Hopkinton, NH
Chief David Goldstein	Auburn, NH
Ellen Koenig	Concord, NH
Nancy Sampo	Londonderry, NH
Tom Stevens	Manchester, NH

BUDGET

Use box 1 or 2 below to provide a budget. 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> (Non-Construction Projects)			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding	Total Proposed Budget
Office Supplies			
Utilities			
Repairs/Maintenance			
Travel			
Salaries (List relevant positions)			
Dover Program Manager Salary	4631	46219	50850
Taxes and Benefits	368	3675	4043
Other:			
TOTAL PROPOSED BUDGET:	5000	49894	54894

2. <u>Public Facilities:</u> (Project)			
	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 wage rates estimates.			
Construction			
Other (list)			
<i>Total Hard Costs</i>			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			
<i>Total Soft Costs</i>			
TOTAL PROPOSED BUDGET:			

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] VOCA			\$	\$643848
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$543848
U.S. Dept. of	[Agency Name] NCASA			\$	\$17000
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$17000
U.S. Dept. of	[Agency Name] Title IVE			\$	\$26064
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$26064
Total Expenditure of Federal Awards				\$	\$686912
NH Dept. of	NEW HAMPSHIRE JUDICIAL COUNCIL			\$	\$926550
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$926550
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:	Cities & Towns			\$	\$80000
	[Program Name]				
Total Local Assistance:	[Agency Name]			\$	\$80000
Total State and Local Awards				\$	\$1006550
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$	\$1693462

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.

Tarah Bergeron
SIGNATURE

December 17, 2021
DATE

Tarah Bergeron
PRINTED NAME

Development Assistant
TITLE

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

FINANCIAL STATEMENTS

JUNE 30, 2021

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To the Board of Directors
Court Appointed Special Advocates of New Hampshire, Inc.

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.

Report on Summarized Comparative Information

We have previously audited CASA's 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 15, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Manchester, NH
November 8, 2021

Hessim & Paule pc

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net assets

The financial statements report net assets and changes in net assets that are based upon the existence or absence of restrictions on use that are placed by its donors, as follows:

Net assets without donor restrictions – Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting from the nature of CASA, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net assets with donor restrictions – Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; CASA must continue to use the resources in accordance with the donor's restrictions.

Investments

CASA carries investments in marketable securities with readily determinable fair values based upon quoted market prices. Unrealized and realized gains and losses are included in the accompanying statement of activities and changes in net assets with investment income. Purchased and gifted securities are recorded at fair value on the date of the acquisition or gift date, net of any brokerage fees. CASA's investments do not have a significant concentration of credit risk within any industry, geographic location or specific location.

Sponsorships receivable

Sponsorships receivable consist of amounts billed to event sponsors for events that have already occurred, but for which amounts have not yet been paid. CASA establishes its allowance for uncollectible accounts based on prior collection experience. It is CASA's policy to charge-off uncollectible accounts receivable when management determines the receivable will not be collected. Management does consider a variety of factors, including risk characteristics of the selected accounts, number of days outstanding and current economic conditions.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Grants and fundraising events are recognized ratably over the period each service is provided on a straight-line basis in an amount that reflects the consideration CASA expects to be entitled to in exchange for those services. All CASA's revenue from contracts with customers are from performance obligations satisfied over time. Prices are specific to a distinct performance obligation and do not consist of multiple transactions.

Contributions and grants

Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions. Contributions restricted by the donor are reported as increases in net assets without donor restrictions if the restriction expires in the fiscal year in which the contributions are recognized. When a restriction expires, donor restricted net assets are reclassified to net assets without donor restrictions.

Donated goods and services

A significant portion of CASA's functions are conducted by unpaid officers, board members and volunteers. The value of this contributed time is not reflected in the accompanying financial statements since it does not meet the criteria necessary for recognition under U.S. GAAP. Donated materials and equipment are reflected as in-kind donations at their estimated fair value at the date of receipt.

Functional allocation of expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the accompanying statement of activities and changes in net assets and in the statement of functional expenses. Accordingly, certain costs have been allocated among program services, supporting activities and fundraising as benefited.

Advertising costs

CASA charges advertising costs to operating expenses as incurred.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 10. CONCENTRATION OF CREDIT RISK

CASA maintains its cash at various institutions insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor at each financial institution. At June 30, 2021, CASA's uninsured cash balance at one financial institution totaled \$3,119,207.

Note 11. OPERATING LEASE COMMITMENTS

CASA has operating lease agreements for various office space in Laconia, Dover, Claremont, Berlin and Keene, New Hampshire. These lease agreements require monthly rental payments ranging from approximately \$400 to \$1,900 and expire between November 2021 and October 2025.

There is currently no rent requirement other than utilities for CASA's Colebrook office. The estimated fair value of the monthly rental for this space was \$7,800.

Minimum future commitments under non-cancelable operating leases are as follows:

Year ending <u>June 30,</u>	<u>Amount</u>
2022	\$ 51,717
2023	42,217
2024	23,217
2025	23,217
2026	<u>3,600</u>
Total	<u>\$ 143,968</u>

For the years ended June 30, 2021 and 2020, rent expense was \$63,870 and \$57,736, respectively.

Note 12. RETIREMENT PLAN

CASA has a defined contribution plan covering all eligible employees. CASA makes no contributions to the plan, but employees may make contributions to the plan up to the maximum amount allowed by the Internal Revenue Code.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 13. COMMITMENTS AND CONTINGENCIES

CASA has entered into grant agreements that are recognized when qualifying costs are incurred for cost-reimbursement grants or when a unit of service is provided for performance grants. Revenue from government agencies are subject to review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grants or reductions of future grant awards.

Note 14. SUBSEQUENT EVENTS

CASA has evaluated subsequent events through November 8, 2021, the date which the financial statements were available to be issued, and has not evaluated subsequent events after that date. No subsequent events were identified that would require disclosure in the financial statements for the year ended June 30, 2021.

Community Partners

APPLICATION

APPLICANT INFORMATION	
Organization Behavioral Health and Developmental Services of Strafford County, Inc. d/b/a Community Partners	Tax ID 02-0366120
Name of Program or Project Rental Assistance	
Name of Executive Director Brian Collins	
Mailing Address 113 Crosby Road, Suite 1, Dover, NH 03820	
Physical Address 113 Crosby Road, Suite 1, Dover, NH 03820	
Contact Person Elizabeth Fourar-Laidi	Phone (603) 516-9321
E-Mail eflaidi@communitypartnersnh.org	Website www.communitypartnersnh.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) 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 # 02-0366120	
*DUNS # 149406691	*SAM Expiration Date 1/18/22

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 10,080
<p>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. <i>After School Care for K-4th grade students. Repair of homeless shelter roof.</i>) Community Partners is requesting CDBG funds to provide rental assistance including security deposits, and first month's rent assistance for individuals and families in Dover with mental illness or a developmental disability who are in threat of becoming homeless. This population is low-to-moderate income and often deals with mental illness or developmental disability. The goal of this program is to aid the target population in obtaining and maintaining permanent housing in Dover.</p>

PROJECT LOCATION
Location(s) where services will be provided or physical improvements will be made. Community Partners main office: 113 Crosby Road, Dover, NH 03820

BENEFICIARIES

Beneficiaries:

For FY 2023 (7/1/2022 – 6/30/2023) 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): 10-15

For FY 2021 (7/1/2020 – 6/30/2021) please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: Seven families (25 Dover residents)

Were Dover CDBG funds used to fund this activity or project in FY 2022 (7/1/2021 – 6/30/2022): Yes

If so, how much? \$3,413

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) **Homeless, disabled, low-to-moderate income households**

NARRATIVE – PUBLIC SERVICE ACTIVITY 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. CDBG funds are critical in financing Community Partners' rental assistance services which affect low-to-moderate income households. Funds will be used to assist households in danger of losing housing and those who may need to find new housing. This may take the form of rental assistance, first month's rent and/or security deposits. Funds are needed for these households who may have lost jobs or experienced a health crisis preventing them from paying these bills. The funds will help Dover residents in need to stay in their homes, preventing the homelessness of an individual or a family with children and taking financial pressure off the city's welfare department. We continue to experience requests due to the pandemic and landlords who can no longer hold back on evictions. Funds may be distributed unevenly throughout the year as they are disbursed as the need arises.

These funds will be administered through the Behavioral Health Adult Services and Developmental Services Case Management. The former works with individuals with severe and persistent mental illness who may need assistance in managing their daily lives. Services provided in this program include budgeting and financial management, including Representative Payee services if needed, nutrition planning and grocery shopping, vocational services and supports, social skills, supportive counseling, medication monitoring, home care and other life skills, and benefits planning.

Many of the clients in Behavioral Health Adult Services receive assistance with housing-related issues, including help with negotiation and communication with landlords, help with arranging seasonal payment plans to offset utility increases during the winter months, or education and guidance on appropriate tenant behavior (such as making timely rent payments and keeping the apartment clean).

The Developmental Services Case Management program works with adults and parents of children with developmental disabilities, helping them to manage and coordinate benefits, residential and day programs and activities, and connecting them to mainstream resources. For individuals living independently, Case Managers will advocate for Community Support Services, which assist them with cleaning, shopping, budgeting, and other independent living skills.

All program participants will receive vocational assessments. If employment is a viable option, they will work with vocational staff and Vocational Rehabilitation, to find and secure a job. Vocational staff will assist with job development,

job placement, and job coaching, and individuals with mental illness will utilize Supported Employment, an evidence-based practice currently in use at community mental health centers throughout the state.

In addition to employment, program participants will be required to apply for benefits. Their case manager will assist them with determining what benefits they are eligible to receive and will facilitate the application process. These resources may include, but are not limited to, Section 8, Fuel Assistance, Social Security Disability, Medicaid, TANF, and food stamps. Community Partners regularly makes coordinated referrals to the Dover Adult Learning Center, Community Action Partnership of Strafford County, and Goodwin Community Health Center, and can make referrals for education, child-care/parenting, and health programs.

The Agency staff has a positive relationship with the area homeless shelters and city welfare offices, and there is open communication regarding clients who may benefit from CDBG funds. The program continues to be a valuable source of financial support for people who need assistance in obtaining permanent housing. When one lacks safe and affordable housing, the experience has a significant impact on their mental and emotional health. Community Partners' Dover CDBG program helps to ensure that a vulnerable population will be at less risk.

Community Partners is grateful for the long-standing CDBG support of its Dover program, dating back to 2003. With CDBG funding, Community Partners has been able to effect great positive change for our homeless consumers and those at risk of homelessness in Dover. Over the past 16 years, our Dover CDBG program has impacted nearly 500 individuals, aiding them in securing permanent and affordable housing. We hope that we will be able to continue this important work in FY2022 with CDBG support.

Description of Need: CDBG dollars are critical in financing Community Partners' rental assistance services. The majority of our consumers are in the low to very low-income bracket, and many struggle to find decent, affordable housing for themselves or their family. The need for more affordable housing in Strafford County and Dover, NH is well documented. The 2021 New Hampshire Housing Finance Authority Residential Rental Cost Survey found that the median rent for a two-bedroom apartment, necessary for a family, was \$1,498, an increase of 6% over last year for the state, and a 28.7% increase for Strafford County. According to the Cost Survey data, this is the seventh year there has been an increase in the median gross rent for a two-bedroom apartment in Strafford County. Increased rental rates, coupled with only a .9% vacancy rate, have converged to make affordable housing nearly impossible for vulnerable populations in our county. A vacancy rate of 4 to 5% is considered a balanced market for supply and demand. Income level in Strafford County required to afford a two-bedroom apartment is \$55,800. This is 118% of the renter household median income. Thus, only 14% of two-bedroom units in New Hampshire are affordable to median income households. Figures are not available for low to very low-income families.

When affordable housing is not available, many are forced into homelessness. According to the 2020 New Hampshire Coalition to End Homelessness report, the overall number of homeless people in New Hampshire had increased 21% in 2019 before the pandemic. This increase coupled with a decrease in median household income, an increase in gross rent and a reduced vacancy rate paints a concerning picture for the homeless of Strafford County.

Even in a better economic climate, the affordability of permanent housing is a constant struggle for the clients served by Community Partners. Most of these individuals are reliant on Social Security Disability benefits as many are unable to work due to their disability. In 2020, the average monthly disability benefit was \$1,234; this is barely enough to keep an individual above the poverty level (Social Security Administration) and not enough to cover even the rent portion of their expenses. Individuals and families who are chronically homeless typically have complex and long-term health conditions, such as mental illness, substance use disorders, or physical disabilities. Once they become homeless, they may experience longer or repeated episodes of homelessness and have an increased difficulty returning to stable, long-term housing. This population which usually experiences chronic homelessness has increased by 67% from 2017 to 2019. The ever-increasing and staggering costs of an apartment can, oftentimes, exacerbate symptoms of mental illness and lead to further distress for people with disabilities. Providing a specialized funding stream for the populations that Community Partners serves alleviates the burden on City Welfare, leaving those funds for the general public, more of whom are finding they need assistance.

Community Partners' CDBG program will work to ensure that our Dover consumers are placed in sustainable, long-term housing. Consumers will work with Case Managers to establish realistic housing goals, and secure placement in affordable housing. In addition, program participants will utilize CDBG funded security deposits and/or first month's rental payments to help establish themselves in their new residence. Consumers at risk of homelessness will be given the support needed to prevent eviction.

Please indicate who prepared the overall cost estimate for the activity. Suzanne Bagdasarian

NARRATIVE – PUBLIC FACILITY PROJECT ONLY

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

Describe the nature of the project: N/A

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
<p>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</p>	<p>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.</p>
Decrease the number of people with mental illness or a disability at risk for homelessness	Number of people/families helped to retain their homes

DESCRIPTION OF ORGANIZATION

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

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

Community Partners has been in operation since September of 1982 as the Area Agency for Developmental Services in Strafford County. In 2001, we were also designated by the State of New Hampshire as the Community Health Center. and the Servicelink location for Strafford County. In 2018 we began providing case management for the Choices for Independence waiver program.

The organization is overseen by the Board of Directors and executive officers with directors and managers in each department. The agency is now three years into a five-year strategic plan with the intention of increasing the efficient delivery and quality of its programming. This agency wide examination has already proven to be valuable in developing innovative programming to our clients and their families during the pandemic.

Our mission is to connect our clients and their families to the opportunities and possibilities for full participation in their communities. This feeds our vision to serve those who experience emotional distress, mental illnesses, substance use

disorders, developmental disabilities, chronic health needs, acquired brain disorder, as well as those in need of information and referral to access long term supports and services. We strive to be an organization that consistently delivers outstanding services and supports that are person-focused and dedicated to full participation in communities. We take leadership roles in educating our community network, families, and the public to reduce stigma and to increase self-determination and personal empowerment. We are committed to evidence-based and outcome-driven practices and invest in our staff to further professional development and foster an environment of innovation.

Behavioral Health Services include 24/7 crisis intervention services, group, individual and family therapy, youth and family services, community support programs for persons with severe and persistent illness, psychiatry, and medication monitoring. Developmental Services include case management; adult residential and day programs; community support services; and family support, including respite and transition planning, vocational supports, and nursing. Family Centered Early Supports and Services are also available for children from birth to age three with a developmental disability or delay and their families. The Partners in Health program is available for children with chronic health conditions.

Community Partners served over 4,468 individuals and families in Fiscal Year 2020; of this total, 465 (10%) were Dover residents.

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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. Community Partners is evaluated by the New Hampshire Bureau of Behavioral Health through quarterly billing reports, annual work plan submission, contractual outcomes and a formal re-approval process every five years, completed and approved through August 2021. The New Hampshire Bureau of Developmental Services requires monthly billing and attendance reports, strategic plan submission, and a formal re-designation process. In the past, this process occurred every five years, but it has recently shifted to an annual procedure. We are also required to achieve client outcomes for each funded program.

BOARD OF DIRECTORS

Name	Residence (city/town)
Kathleen Boisclair	E. Rochester, NH
Anthony Demers	Newfields, NH
Ann Landry	Dover, NH
Ken Muske	Portsmouth, NH
Phillip Vancelette	Rochester, NH
Kristine Baber	Dover, NH
Judge Daniel Cappiello	Barrington, NH
Wayne Goss	Dover, NH
Kerri Larkin	Dover, NH
Bryant Hardwick	Dover, NH
Tracy Hayes	Dover, NH
Sharon Reynolds	Dover, NH
Gary Gletow	Dover, NH

Mark Santoski	Dover, NH
Maggie Wallace	Dover, NH

BUDGET

Use box 1 or 2 below to provide a budget. 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
	Dover CDBG Funds Requested	Other Funding	Total Proposed Budget
Office Supplies			
Utilities			
Repairs/Maintenance			
Travel			
Salaries (List relevant positions)			
Other: Rental assistance/Security Deposits/Utilities/Necessities	9,000	9,000	18,000
Administrative Overhead – Staff time to work with Clients, Accounting staff for record keeping and budget submissions (12%)	1,080	1,080	2,160
TOTAL PROPOSED BUDGET:	10,080	10,080	20,160

2. Public Facilities: (Project)			
	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 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>			

FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed for this 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:			Rental Assistance /Security Deposits /Utilities for Rochester Residents
	Pending:		\$10,080	
	Proposed:	X		
Other:	Committed:			
	Pending:			
	Proposed:			
Total:	Committed:			
	Pending:		\$10,080	
	Proposed:	X		

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. **N/A**

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

AGENCY BUDGET

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 07/01/2020 to 06/30/2021	Current Year	Next Year (projected)
REVENUES		
Federal Funds	1,348,397	1,348,397
State Funds	40,494,610	40,494,610
Foundations/Private Contributions	967,443	967,443
United Way	12,000	12,000
Fundraising or other income	5,000	5,000
Other (describe) Program Fees, Comm Ins.	5,390,630	5,390,630
Community Dev. Block Grant (include anticipated request)	0	10,080
TOTAL REVENUE	48,218,080	48,228,160
EXPENSES		
Salaries	18,121,033	18,121,033
Fringe Benefits	5,525,314	5,525,314
Supplies (include printing/copying)	270,500	270,500
Travel	593,410	593,410
Training	132,200	132,200
Communications	310,600	310,600
Audit	90,000	90,000
Property Maintenance	293,600	293,600
Service Contracts	10,711,334	10,711,334
Construction Supplies/Materials	84,800	84,800
Other (describe)	12,085,289	12,095,369
TOTAL EXPENSES	48,218,080	48,228,160
NET (Income - Expenses)	0	0

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

	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
ProHealth NH	NH DHHS	93.243		\$	\$395,307
Cessation Breathe Well	NH Tobacco	93.305			\$6,590
Dover CDBG	City of Dover	14.218		\$	\$3,413
Partners in Health (PIH)	Bureau of Developmental Services	93.667			\$40,341
PIH - Camperships	Bureau of Developmental Services	93.667		\$	\$2,506
Passenger Vehicle	State of NH – Dept of Transportation	20.513			\$69,784

Part C – ESS	Bureau of Developmental Services	84.181A		\$	\$107,900
Part C – ESS – Autism Proposal & Training	Bureau of Developmental Services	84.181			\$14,338
NH Disability & Public Health Project	University of New Hampshire	93.184		\$	\$10,000
Rochester CDBG – CARES Act	City of Rochester	14.218			\$4,102
No Wrong Door	University of New Hampshire	93.048			\$21,000
Provider Relief Fund	US HHS Stimulus	93.498		\$	\$271,086
Aging & Disability Resource Center Covid Funding	University of New Hampshire	93.048			\$30,169
Covid-19 Emergency Relief & Recovery	GOFERR	21.019		\$	\$5,000
Vocational Rehab – Project SEARCH	State of NH – Dept of Education	84.126A			\$100,000
Long Term Care Stabilization	New Hampshire Employment Security	29.019		\$	\$820,200
SAMSHA – NH Rapid Response	NH DHHS	93.665			\$86,087
Total Expenditure of Federal Awards				\$	\$2,059,076
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				\$	\$2,059,076

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

 Suzanne Bagdasarian

SIGNATURE

 11/19/21

DATE

SUZANNE BAGDASARIAN _____

PRINTED NAME

 CHIEF FINANCIAL OFFICER

TITLE



CONSOLIDATED FINANCIAL STATEMENTS

and

SUPPLEMENTARY INFORMATION

June 30, 2020 and 2019

With Independent Auditor's Report





INDEPENDENT AUDITOR'S REPORT

Board of Directors
Behavioral Health & Developmental Services of Strafford County, Inc.
d/b/a Community Partners and Subsidiaries

We have audited the accompanying consolidated financial statements of Behavioral Health & Developmental Services of Strafford County, Inc. d/b/a Community Partners and Subsidiaries (the Organization), which comprise the consolidated statements of financial position as of June 30, 2020 and 2019, and the related consolidated statements of activities, functional revenue and expenses without donor restrictions and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with U.S. generally accepted accounting principles; 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit 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 auditor's 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 consolidated financial position of the Organization, as of June 30, 2020 and 2019, and the changes in their net assets and their cash flows for the years then ended in accordance with U.S. generally accepted accounting principles.

Other Matters

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating statements of financial position and consolidating statements of activities are presented for purposes of additional analysis, rather than to present the financial position and changes in net assets of the individual entities, and are 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 audits 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 U.S. generally accepted auditing standards. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole

Changes in Accounting Principles

As discussed in Note 1 to the consolidated financial statements, the Organization adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-18, *Restricted Cash*, and FASB ASU No. 2018-08, *Clarifying the Scope of the Accounting Guidance for Contributions Received and Contributions Made*, during the year ended June 30, 2020. Our opinion is not modified with respect to these matters.

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire
November 3, 2020

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS AND SUBSIDIARIES**

Consolidated Statements of Financial Position

June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Cash and cash equivalents	\$ 6,801,286	\$ 4,023,971
Restricted cash	112,525	112,436
Accounts receivable, net of allowance for doubtful accounts	2,092,725	1,171,501
Grants receivable	591,940	162,264
Prepaid expenses	485,267	401,402
Property and equipment, net	<u>2,231,627</u>	<u>2,118,838</u>
Total assets	<u>\$12,315,370</u>	<u>\$ 7,990,412</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	\$ 2,842,555	\$ 2,540,469
Estimated third-party liability	1,031,569	1,202,701
Operating lease payable	72,230	40,785
Loan fund	89,562	89,473
Notes payable	<u>4,159,036</u>	<u>884,773</u>
Total liabilities	8,194,952	4,758,201
Net assets		
Net assets without donor restrictions	4,018,670	3,232,211
With donor restrictions	<u>101,748</u>	<u>-</u>
Total net assets	<u>4,120,418</u>	<u>3,232,211</u>
Total liabilities and net assets	<u>\$12,315,370</u>	<u>\$ 7,990,412</u>

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

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS AND SUBSIDIARIES**

Consolidated Statements of Activities

Years Ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Changes in net assets without donor restrictions		
Public support and revenue		
Medicaid revenue	\$31,378,211	\$29,163,571
Medicare revenue	175,540	196,444
Client resources	2,176,062	1,934,005
Contract revenue	1,632,156	1,546,526
Grant income	1,700,264	1,111,668
Interest income	37,074	8,454
Other program revenue	1,340,942	722,753
Public support	119,432	123,304
Other revenue	<u>736,918</u>	<u>198,539</u>
Total public support and revenue	<u>39,296,599</u>	<u>35,005,264</u>
Expenses		
Program services		
Case management	1,040,686	1,041,170
Day programs and community support	5,160,769	5,034,457
Early support services and youth and family	4,513,949	4,196,063
Family support	643,257	634,699
Residential services	12,328,472	10,799,339
Consolidated services	4,023,490	3,599,405
Adult services	2,899,359	2,665,698
Emergency services	660,072	654,437
Other	<u>3,730,957</u>	<u>2,655,420</u>
Total program expenses	<u>35,001,011</u>	31,280,688
Supporting services		
General management	<u>3,509,129</u>	<u>3,438,646</u>
Total expenses	<u>38,510,140</u>	<u>34,719,334</u>
Change in net assets without donor restrictions	786,459	285,930
Changes in net assets with donor restrictions		
Grants and contributions	<u>101,748</u>	-
Change in net assets	888,207	285,930
Net assets, beginning of year	<u>3,232,211</u>	<u>2,946,281</u>
Net assets, end of year	<u>\$ 4,120,418</u>	<u>\$ 3,232,211</u>

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

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS AND SUBSIDIARIES**

Consolidated Statements of Cash Flows

Years Ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities		
Change in net assets	\$ 888,207	\$ 285,930
Adjustments to reconcile change in net assets to net cash (used) provided by operating activities		
Depreciation	265,788	482,088
Change in allowance for doubtful accounts	50,900	20,859
Increase in		
Accounts receivable	(972,124)	(303,973)
Grants receivable	(429,676)	(104,042)
Prepaid expenses	(83,865)	(21,843)
Increase (decrease) in		
Accounts payable and accrued expenses	302,086	405,683
Estimated third-party liability	(171,132)	81,650
Operating lease payable	31,445	40,785
Loan fund	89	90
	<u>(118,282)</u>	<u>887,227</u>
Net cash (used) provided by operating activities		
Cash flows from investing activities		
Acquisition of property and equipment	<u>(378,577)</u>	<u>(536,486)</u>
Cash flows from financing activities		
Proceeds from long-term borrowings	3,464,095	300,000
Principal payments on long-term borrowings	<u>(189,832)</u>	<u>(261,109)</u>
Net cash provided by financing activities	<u>3,274,263</u>	<u>38,891</u>
Net increase in cash, cash equivalents and restricted cash	2,777,404	389,632
Cash, cash equivalents and restricted cash, beginning of year	<u>4,136,407</u>	<u>3,746,775</u>
Cash, cash equivalents and restricted cash, end of year	\$ <u>6,913,811</u>	\$ <u>4,136,407</u>
Reconciliation of cash, cash equivalents and restricted cash, end of year:		
Cash and cash equivalents	\$ 6,801,286	\$ 4,023,971
Restricted cash	<u>112,525</u>	<u>112,436</u>
	\$ <u>6,913,811</u>	\$ <u>4,136,407</u>

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

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

June 30, 2020 and 2019

Nature of Activities

Behavioral Health & Developmental Services of Strafford County, Inc. d/b/a Community Partners (Community Partners) is a New Hampshire nonprofit corporation providing a wide range of community-based services (see consolidated statement of functional revenue and expenses for programs offered) for individuals with developmental disabilities and/or mental illness and their families. Community Partners also supports families with children who have chronic health needs. Community Partners is currently operating as two divisions: Developmental Services and Behavioral Health Services.

Community Partners is the sole shareholder of Lighthouse Management Services, Inc., which was organized to perform accounting and management functions for other not-for-profit entities.

Community Partners is the sole beneficiary of the Community Partners Foundation (the Foundation), which was established exclusively for the benefit and support of Community Partners. To that end, the Foundation receives and accepts gifts and funds.

The Foundation received and disbursed the following funds:

	<u>2020</u>	<u>2019</u>
Funds received	\$ 153,805	\$ 58,259
Funds disbursed	<u>38,327</u>	<u>40,064</u>
	<u>\$ 115,478</u>	<u>\$ 18,195</u>

The Foundation has received and disbursed the following funds since its inception in 2007:

Funds received	\$ 582,844
Funds disbursed	<u>355,700</u>
	<u>\$ 227,144</u>

1. Summary of Significant Accounting Policies

Principles of Consolidation

The consolidated financial statements include the accounts of Community Partners, Lighthouse Management Services, Inc., and the Foundation (collectively, the Organization). All material intercompany balances and transactions have been eliminated in consolidation.

The Organization prepares its consolidated financial statements in accordance with U.S. generally accepted accounting principles (U.S. GAAP) established by the Financial Accounting Standards Board (FASB). References to U.S. GAAP in these notes are to the FASB Accounting Standards Codification (ASC).

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

June 30, 2020 and 2019

Newly Adopted Accounting Principles and Reclassifications

During 2020, the Organization adopted FASB Accounting Standards Update (ASU) No. 2016-18, *Restricted Cash*. This ASU requires an entity to present restricted cash with cash and cash equivalents on the consolidated statement of cash flows, rather than reporting the change as operating activities. A reconciliation of the cash and cash equivalents and amounts generally described as restricted cash in the consolidated statement of cash flow to the consolidated statement of financial position is also required. The impact of adoption to the consolidated statement of cash flows for the year ended June 30, 2019 is an increase in cash used from operating activities of \$19,011 and an increase to cash, cash equivalents and restricted cash, beginning of year of \$93,425.

In July 2018, FASB issued ASU No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, to clarify and improve the accounting guidance for contributions received and contributions made. The amendments in this ASU assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of FASB ASC Topic 958, *Not-for-Profit Entities*, or as exchange (reciprocal) transactions subject to other accounting guidance, and (2) distinguishing between conditional contributions and unconditional contributions. This ASU was adopted by the Organization during the year ended June 30, 2020 and is reflected in the accompanying consolidated financial statements. Adoption of the ASU did not have a material impact on the Organization's financial reporting.

Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. GAAP 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 consolidated financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Presentation

The consolidated financial statements of the Organization have been prepared in accordance with U.S. GAAP, which require the Organization to report information regarding its consolidated 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 Organization. These net assets may be used at the discretion of the Organization's management and the Board of Directors.

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

June 30, 2020 and 2019

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 Organization or by the 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 a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Contributions

Contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for a specific purpose 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 and reported in the consolidated statement of activities as net assets released from restrictions. The Organization records donor-restricted contributions whose restrictions are met in the same reporting period as support without donor restrictions in the year of the gift.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code to operate as a not-for-profit organization.

FASB ASC Topic 740, *Income Taxes*, establishes financial accounting and disclosure requirements for recognition and measurement of tax positions taken or expected to be taken. Management has reviewed the tax provisions for the Organization under FASB ASC Topic 740 and determined it did not have a material impact on the Organization's consolidated financial statements.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with an original maturity date of less than three months to be cash equivalents. The cash equivalents represent money market accounts and repurchase agreements as of June 30, 2020 and 2019.

The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. It has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk on cash and cash equivalents.

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

June 30, 2020 and 2019

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Management provides for probable uncollectible accounts after considering each category of receivable individually, and estimates an allowance according to the nature of the receivable. Allowances are estimated from historical performance and projected trends. 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 trade accounts receivable. As of June 30, 2020 and 2019, allowances were recorded in the amount of \$487,805 and \$436,905, respectively.

Property and Equipment

Property and equipment are recorded at cost, while donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Expenditures for repairs and maintenance are charged against operations. Renewals and betterments which materially extend the life of the assets are capitalized. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the asset is placed into service. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Depreciation is provided on the straight-line method in amounts designed to amortize the costs of the assets over their estimated lives as follows:

Buildings and improvements	5-39 years
Equipment and furniture	3-7 years
Vehicles	5 years

Estimated Third-Party Liability

The Organization's estimated third-party liability consists of funds received in advance for services to be performed at a later date, amounts due to Medicaid and estimated amounts due to Medicaid from eligibility, certification and other audits, and certain pass-through funds.

Functional Allocation of Expenses

The Organization's expenses are presented on a functional basis, showing basic program activities and support services. The Organization allocates expenses based on the organizational cost centers in which expenses are incurred. In certain instances, expenses are allocated between support functions and program services based on personnel time and space utilized for the related services.

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2020 and 2019

2. **Availability and Liquidity of Financial Assets**

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to optimize its available funds. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents and a line of credit.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing operating activities as well as the conduct of services undertaken to support those operating activities.

In addition to financial assets available to meet general expenditures over the next 12 months, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover expenditures not covered by donor-restricted resources or, where appropriate, borrowings. Refer to the consolidated statements of cash flows, which identifies the sources and uses of the Organization's cash and cash equivalents and the generation of positive cash from operations for fiscal year 2020 and 2019.

The following financial assets are expected to be available within one year of the statement of financial position date to meet general expenditures as of June 30:

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 6,699,538	\$ 4,023,971
Accounts receivable, net	2,092,725	1,171,501
Grants receivable	<u>591,940</u>	<u>162,264</u>
Financial assets available to meet general expenditures within one year	<u>\$ 9,384,203</u>	<u>\$ 5,357,736</u>

3. **Restricted Cash**

The Organization serves as a pass-through entity for the Council for Children and Adolescents with Chronic Health Conditions Loan Guaranty Program. This program is operated and administered by a New Hampshire bank. As of June 30, 2020 and 2019, the Organization held cash totaling \$89,562 and \$89,473, respectively, which was restricted for this program. A corresponding amount has been recorded as a liability.

Additionally, the Organization administers the Council for Children and Adolescents with Chronic Health Conditions Program. As of June 30, 2020 and 2019, the Organization held cash totaling \$22,963, which was restricted for this program. A corresponding amount has been recorded as a liability.

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

June 30, 2020 and 2019

4. Property and Equipment

Property and equipment consisted of the following:

	<u>2020</u>	<u>2019</u>
Land and buildings	\$ 2,218,893	\$ 2,218,893
Building improvements	2,106,939	1,818,475
Vehicles	860,237	844,502
Equipment and furniture	<u>2,939,058</u>	<u>2,909,242</u>
	8,125,127	7,791,112
Less accumulated depreciation	<u>5,893,500</u>	<u>5,672,274</u>
	<u>\$ 2,231,627</u>	<u>\$ 2,118,838</u>

5. Line of Credit

The Organization has a revolving line of credit agreement with a bank amounting to \$1,500,000, collateralized by a security interest in all business assets. Monthly interest payments on the unpaid principal balance are required at the rate of 0.5%-1% over the bank's stated index, which was 4.25% at June 30, 2020. The Organization is required to annually observe 30 consecutive days without an outstanding balance. At June 30, 2020 and 2019, there was no outstanding balance on the line of credit.

The Organization has an equipment line of credit agreement with a bank amounting to \$250,000, collateralized by a security interest in equipment obtained by advances on the line. Advances are limited to 80% of the invoice price. Monthly interest payments on the unpaid principal balance are required at the rate of .5% over the Federal Home Loan Bank of Boston (FHLB) five-year index through October 6, 2019, at which time it increased to 1.75% over the FHLB index, which was 3.75% at June 30, 2020. The line of credit has a maturity date of October 6, 2024. At June 30, 2020 and 2019, there was no outstanding balance on the line of credit.

6. Notes Payable

Notes payable consisted of the following:

	<u>2020</u>	<u>2019</u>
Note payable to a bank, payable in monthly installments of \$4,029, including interest at 3.92%, through July 2022; collateralized by certain real estate. The note is a participating loan with the New Hampshire Health and Education Facilities Authority (NHHEFA).	\$ 95,635	\$ 139,608

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

June 30, 2020 and 2019

Note payable to a bank, paid in full during 2020.	-	29,961
Note payable to NHHEFA, payable in monthly installments of \$3,419, including interest at 1.00%, paid in 2020.	44,249	74,560
Mortgage note payable to a bank, payable in monthly installments of \$1,580, including interest at 4.12%, through April 2026 with one final payment which shall be the unpaid balance at maturity; collateralized by certain real estate.	96,413	111,028
Note payable to a bank, payable in monthly principal and interest payments totaling \$2,413 are due through February 2023; the note bears interest at 4.50%; collateralized by all assets.	63,379	90,940
Note payable to a bank, payable in monthly installments totaling \$1,882, including interest at 3.49%, through August 2026; collateralized by all the rights and benefits under the leases attached to the related real estate.	124,756	142,559
Note payable to a bank, payable in monthly installments totaling \$3,162, including interest at 4.85%, through April 2029; collateralized by certain real estate.	272,136	296,117
Note payable to a bank, payable in monthly installments totaling \$789, including interest at 7.69%, through March 2025; collateralized by a certain vehicle.	37,468	-
Non-interest bearing note payable to the State of New Hampshire, Department of Health and Human Services (DHHS). A portion or all of the note payable will be forgiven if the Organization meets certain requirements. Any amount not forgiven is to be repaid 180 days after the expiration of the State of Emergency declared by Governor of New Hampshire. Subsequent to June 30, 2020, the State of Emergency was extended through August 7, 2020. Management intends to apply for forgiveness once it becomes available. This loan is unsecured, but is guaranteed by the U.S. Small Business Administration.	50,000	-

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

June 30, 2020 and 2019

Payroll Protection Program (PPP) loan to a Bank borrowed in April 2020. A portion or all of the PPP loan will be forgiven if the Organization meets certain requirements. Any amount not forgiven is to be repaid over two years at a fixed interest rate of 1%. Management intends to apply for forgiveness once it becomes available. At June 30, 2020, the Organization has not yet applied for forgiveness. This loan is unsecured.

	<u>3,375,000</u>	<u>-</u>
	<u>\$ 4,159,036</u>	<u>\$ 884,773</u>

The scheduled maturities of long-term debt are as follows:

2021	\$ 1,336,614
2022	1,847,393
2023	652,928
2024	77,240
2025	76,593
Thereafter	<u>168,268</u>
	<u>\$ 4,159,036</u>

Cash paid for interest approximates interest expense.

7. Commitments and Contingencies

Operating Leases

The Organization leases various office facilities and equipment under operating lease agreements. Expiration dates range from August 2018 through March 2033. Total rent expense charged to operations was \$401,284 in 2020 and \$376,670 in 2019.

Future minimum operating lease payments are as follows:

2021	\$ 426,200
2022	401,560
2023	384,589
2024	347,614
2025	283,355
Thereafter	<u>2,211,640</u>
	<u>\$ 4,054,958</u>

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

June 30, 2020 and 2019

Litigation

The Organization is involved in litigation from time to time arising in the normal course of business. After consultation with legal counsel, management estimates these matters will be resolved without a material adverse effect on the Organization's future financial position or results of operations.

8. Concentrations

For the years ended June 30, 2020 and 2019, approximately 80% and 83%, respectively, of public support and revenue of the Organization was derived from Medicaid. The future existence of the Organization is dependent upon continued support from Medicaid.

Accounts receivable due from Medicaid were as follows:

	<u>2020</u>	<u>2019</u>
Developmental Services	\$ <u>1,532,231</u>	\$ 681,243
Behavioral Health Services	<u>82,757</u>	<u>133,889</u>
	<u>\$ <u>1,614,988</u></u>	<u>\$ <u>815,132</u></u>

In order for the Developmental Services division of the Organization to receive this support, it must be formally approved by the State of New Hampshire, DHHS, Bureau of Developmental Services, as the provider of services for developmentally disabled individuals for Strafford County in New Hampshire. This designation is received by the Organization every five years. The current designation expires in September 2022.

In order for the Behavioral Health Services division of the Organization to receive this support, it must be formally approved by the State of New Hampshire, DHHS, Bureau of Behavioral Health, as the community mental health provider for Strafford County in New Hampshire. This designation is received by the Organization every five years. The current designation expires in August 2021.

9. Retirement Plan

The Organization maintains a tax-sheltered annuity plan that is offered to all eligible employees. The plan includes a discretionary employer contribution equal to 3% of each eligible employee's salary. During 2020 and 2019, the Organization made an additional discretionary contribution equal to 1% of each eligible employee's salary. Total costs incurred for the plan during the year ended June 30, 2020 were \$404,476 and during the year ended June 30, 2019 were \$377,307. The total expense for the year ended June 30, 2020 for the Developmental Services division was \$241,646, and for the Behavioral Health Services division was \$162,830. The total expense for the year ended June 30, 2019 for the Developmental Services division was \$226,774, and for the Behavioral Health Services division was \$150,533.

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

June 30, 2020 and 2019

10. Subsequent Events

For purposes of the preparation of these consolidated financial statements in conformity with U.S. GAAP, management has considered transactions or events occurring through November 3, 2020, which is the date that the consolidated financial statements were available to be issued.

11. Uncertainty

On March 11, 2020, the World Health Organization declared coronavirus disease (COVID-19) a global pandemic. Local, U.S., and world governments encouraged self-isolation to curtail the spread of COVID-19 by mandating the temporary shut-down of business in many sectors and imposing limitations on travel and the size and duration of group gatherings. Most sectors are experiencing disruption to business operations and may feel further impacts related to delayed government reimbursement. The Coronavirus Preparedness and Response Supplemental Appropriations Act of 2020 provides several relief measures to allow flexibility to providers to deliver critical care. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and additional government actions to mitigate them. Accordingly, while management expects this matter to impact operating results, the related financial impact and duration cannot be reasonably estimated.

The U.S. government has responded with three phases of relief legislation, as a response to the COVID-19 outbreak. Recent legislation was enacted into law on March 27, 2020, called the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), a statute to address the economic impact of the COVID-19 outbreak. The CARES Act, among other things, 1) authorizes emergency loans to distressed businesses by establishing, and providing funding for, forgivable bridge loans, 2) provides additional funding for grants and technical assistance, and 3) delays due dates for employer payroll taxes and estimated tax payments for organizations. Management has evaluated the impact of the CARES Act on the Organization, including its potential benefits and limitations that may result from additional funding.

SUPPLEMENTARY INFORMATION

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS AND SUBSIDIARIES

Consolidating Statements of Financial Position

June 30, 2020 and 2019

	2020					2019						
	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals
ASSETS												
Cash and cash equivalents	\$ 4,852,149	\$ 1,822,616	\$ 1,125	\$ 125,396	\$ -	\$ 6,801,286	\$ 2,426,960	\$ 1,484,207	\$ 1,138	\$ 111,666	\$ -	\$ 4,023,971
Restricted cash	112,525	-	-	-	-	112,525	112,436	-	-	-	-	112,436
Accounts receivable, net of allowance for doubtful accounts	1,754,753	732,514	34	101,748	(496,324)	2,092,725	939,082	718,471	76	-	(486,128)	1,171,501
Grants receivable	319,109	272,831	-	-	-	591,940	18,998	143,266	-	-	-	162,264
Prepaid expenses	267,588	217,679	-	-	-	485,267	222,496	178,906	-	-	-	401,402
Interest in net assets of subsidiaries	225,181	-	-	-	(225,181)	-	109,646	-	-	-	(109,646)	-
Property and equipment, net	<u>1,883,374</u>	<u>348,253</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,231,627</u>	<u>1,746,611</u>	<u>372,227</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,118,838</u>
Total assets	<u>\$ 9,414,679</u>	<u>\$ 3,393,893</u>	<u>\$ 1,159</u>	<u>\$ 227,144</u>	<u>\$ (721,505)</u>	<u>\$ 12,315,370</u>	<u>\$ 5,576,229</u>	<u>\$ 2,897,077</u>	<u>\$ 1,214</u>	<u>\$ 111,666</u>	<u>\$ (595,774)</u>	<u>\$ 7,990,412</u>
LIABILITIES AND NET ASSETS (DEFICIT)												
Liabilities												
Accounts payable and accrued expenses	\$ 2,705,799	\$ 629,958	\$ 3,122	\$ -	\$ (496,324)	\$ 2,842,555	\$ 2,479,415	\$ 543,949	\$ 3,233	\$ -	\$ (486,128)	\$ 2,540,469
Estimated third-party liability	662,676	368,893	-	-	-	1,031,569	754,211	448,490	-	-	-	1,202,701
Operating lease payable	17,884	54,346	-	-	-	72,230	10,098	30,687	-	-	-	40,785
Loan fund	89,562	-	-	-	-	89,562	89,473	-	-	-	-	89,473
Notes payable	<u>4,114,787</u>	<u>44,249</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,159,036</u>	<u>810,213</u>	<u>74,560</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>884,773</u>
Total liabilities	<u>7,590,708</u>	<u>1,097,446</u>	<u>3,122</u>	<u>-</u>	<u>(496,324)</u>	<u>8,194,952</u>	<u>4,143,410</u>	<u>1,097,686</u>	<u>3,233</u>	<u>-</u>	<u>(486,128)</u>	<u>4,758,201</u>
Net assets (deficit)												
Net assets (deficit) without donor restrictions	1,722,223	2,296,447	(1,963)	125,396	(123,433)	4,018,670	1,432,819	1,799,391	(2,019)	111,666	(109,646)	3,232,211
With donor restrictions	<u>101,748</u>	<u>-</u>	<u>-</u>	<u>101,748</u>	<u>(101,748)</u>	<u>101,748</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net assets (deficit)	<u>1,823,971</u>	<u>2,296,447</u>	<u>(1,963)</u>	<u>227,144</u>	<u>(225,181)</u>	<u>4,120,418</u>	<u>1,432,819</u>	<u>1,799,391</u>	<u>(2,019)</u>	<u>111,666</u>	<u>(109,646)</u>	<u>3,232,211</u>
Total liabilities and net assets (deficit)	<u>\$ 9,414,679</u>	<u>\$ 3,393,893</u>	<u>\$ 1,159</u>	<u>\$ 227,144</u>	<u>\$ (721,505)</u>	<u>\$ 12,315,370</u>	<u>\$ 5,576,229</u>	<u>\$ 2,897,077</u>	<u>\$ 1,214</u>	<u>\$ 111,666</u>	<u>\$ (595,774)</u>	<u>\$ 7,990,412</u>

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS AND SUBSIDIARIES

Consolidating Statements of Activities

Years Ended June 30, 2020 and 2019

	2020					2019						
	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals
Changes in net assets (deficit) without donor restrictions												
Public support and revenue												
Medicaid revenue	\$ 23,575,343	\$ 7,802,868	\$ -	\$ -	\$ -	\$ 31,378,211	\$ 22,008,443	\$ 7,155,128	\$ -	\$ -	\$ -	\$ 29,163,571
Medicare revenue	-	175,540	-	-	-	175,540	-	196,444	-	-	-	196,444
Client resources	1,583,678	592,384	-	-	-	2,176,062	1,503,668	430,337	-	-	-	1,934,005
Contract revenue	675,812	956,344	-	-	-	1,632,156	683,560	862,966	-	-	-	1,546,526
Grant income	278,171	1,422,093	-	-	-	1,700,264	302,778	808,890	-	-	-	1,111,668
Interest income	21,184	15,890	-	-	-	37,074	4,289	4,165	-	-	-	8,454
Other program income	1,340,942	-	-	-	-	1,340,942	722,753	-	-	-	-	722,753
Public support	65,464	2,647	-	51,321	-	119,432	55,233	9,905	-	58,166	-	123,304
Other revenue	681,502	68,411	9,060	736	(22,791)	736,918	53,570	163,070	9,057	93	(27,251)	198,539
Total public support and revenue	<u>28,222,096</u>	<u>11,036,177</u>	<u>9,060</u>	<u>52,057</u>	<u>(22,791)</u>	<u>39,296,599</u>	<u>25,334,294</u>	<u>9,630,905</u>	<u>9,057</u>	<u>58,259</u>	<u>(27,251)</u>	<u>35,005,264</u>
Expenses												
Program services												
Case management	1,040,686	-	-	-	-	1,040,686	1,041,170	-	-	-	-	1,041,170
Day programs and community support	4,169,526	991,243	-	-	-	5,160,769	4,117,219	917,238	-	-	-	5,034,457
Early support services and youth and family	1,892,618	2,621,331	-	-	-	4,513,949	1,614,339	2,581,724	-	-	-	4,196,063
Family support	643,257	-	-	-	-	643,257	634,699	-	-	-	-	634,699
Residential services	12,328,472	-	-	-	-	12,328,472	10,799,339	-	-	-	-	10,799,339
Consolidated services	4,023,490	-	-	-	-	4,023,490	3,599,405	-	-	-	-	3,599,405
Adult services	212,701	2,686,658	-	-	-	2,899,359	123,658	2,542,040	-	-	-	2,665,698
Emergency services	-	660,072	-	-	-	660,072	-	654,437	-	-	-	654,437
Other	1,709,045	1,983,585	9,004	38,327	(9,004)	3,730,957	1,133,366	1,481,990	9,164	40,064	(9,164)	2,655,420
Total program expenses	<u>26,019,795</u>	<u>8,942,889</u>	<u>9,004</u>	<u>38,327</u>	<u>(9,004)</u>	<u>35,001,011</u>	<u>23,063,195</u>	<u>8,177,429</u>	<u>9,164</u>	<u>40,064</u>	<u>(9,164)</u>	<u>31,280,688</u>
Supporting services												
General management												
	<u>1,912,897</u>	<u>1,596,232</u>	-	-	-	<u>3,509,129</u>	<u>1,916,368</u>	<u>1,522,278</u>	-	-	-	<u>3,438,646</u>
Total expenses	<u>27,932,692</u>	<u>10,539,121</u>	<u>9,004</u>	<u>38,327</u>	<u>(9,004)</u>	<u>38,510,140</u>	<u>24,979,563</u>	<u>9,699,707</u>	<u>9,164</u>	<u>40,064</u>	<u>(9,164)</u>	<u>34,719,334</u>
Change in net assets (deficit) without donor restrictions	289,404	497,056	56	13,730	(13,787)	786,459	354,731	(68,802)	(107)	18,195	(18,087)	285,930
Changes in net assets with donor restrictions												
Grants and contributions												
	<u>101,748</u>	-	-	<u>101,748</u>	<u>(101,748)</u>	<u>101,748</u>	-	-	-	-	-	-
Change in net assets (deficit)	391,152	497,056	56	115,478	(115,535)	888,207	354,731	(68,802)	(107)	18,195	(18,087)	285,930
Net assets (deficit), beginning of year	<u>1,432,819</u>	<u>1,799,391</u>	<u>(2,019)</u>	<u>111,666</u>	<u>(109,646)</u>	<u>3,232,211</u>	<u>1,078,088</u>	<u>1,868,193</u>	<u>(1,912)</u>	<u>93,471</u>	<u>(91,559)</u>	<u>2,946,281</u>
Net assets (deficit), end of year	<u>\$ 1,823,971</u>	<u>\$ 2,296,447</u>	<u>\$ (1,963)</u>	<u>\$ 227,144</u>	<u>\$ (225,181)</u>	<u>\$ 4,120,418</u>	<u>\$ 1,432,819</u>	<u>\$ 1,799,391</u>	<u>\$ (2,019)</u>	<u>\$ 111,666</u>	<u>\$ (109,646)</u>	<u>\$ 3,232,211</u>

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 <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>

Elizabeth Fourar-Laidi
Signature of Authorized Person

11/19/21
Date

Grant Coordinator
Title

Cross Roads House

APPLICATION

APPLICANT INFORMATION	
Organization Cross Roads House, Inc.	Tax ID 22-2549963
Name of Program or Project Cross Roads House emergency and transitional shelter programs	
Name of Executive Director Will Arvelo	
Mailing Address 600 Lafayette Road, Portsmouth, NH 03801	
Physical Address 600 Lafayette Road, Portsmouth, NH 03801	
Contact Person Jessica Parker, Development Director	Phone 603-436-2218, ext. 112
E-Mail j.parker@crossroadshouse.org	Website https://www.crossroadshouse.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) 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 # 22-2549963	
*DUNS # 171774979	*SAM Expiration Date 07.15.2022

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 15,000
<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>) To provide emergency shelter and supportive services for families and individuals from Dover who are experiencing homelessness.</p>

PROJECT LOCATION
Location(s) where services will be provided or physical improvements will be made. 600 Lafayette Road, Portsmouth, NH 03801

BENEFICIARIES

Beneficiaries:

For FY 2023 (7/1/2022 – 6/30/2023) 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): 50

For FY 2021 (7/1/2020 – 6/30/2021) please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 60 Dover residents, for 3,660 bed nights of service

Were Dover CDBG funds used to fund this activity or project in FY 2022 (7/1/2021 – 6/30/2022): Yes

If so, how much? \$9,000

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) Low- to No-Income families and individuals experiencing homelessness, and newly housed (formerly homeless individuals).

NARRATIVE – PUBLIC SERVICE ACTIVITY 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.

Cross Roads House is seeking funding to support the delivery of our emergency and transitional shelter programs accomplished in part by the Direct Care Staff who work 27/7/365 at our shelter and in conjunction with our Social Work Team. Cross Roads House is funded by a patchwork of public and private sources, and other funds come from a variety of fundraising activities. Roughly 40% of our revenue is received from federal funding (HUD, EFSP, USDA and CDBG), State of NH funding through the State-Grant-in-Aid, and municipality funding through town warrant appropriations. Income from our rental facility located at Greenleaf Ave in Portsmouth provides 5% of our revenue. Fundraising events, private grants, and donations from individuals, businesses, foundations, and civic groups cover the remainder of our costs representing nearly 60%. Given the substantial amount that we need to raise from private fundraising efforts, CDBG funds from the City of Dover (and other cities) remain a valuable source of revenue.

Magnitude of Need: Last year we provided 27,578 bed nights of shelter to 368 people, including 23 families with 50 children. Among those, **60 were residents of Dover who stayed for 3,660 bed nights.**

People experiencing homelessness have always been a difficult population to quantify, but our shelter operating at or over capacity virtually year-round speaks to the demand for services.

Dover low-moderate income individuals will benefit from CDBG funds granted to Cross Roads House through the availability of the programs described below. If shelter beds were not available to meet the needs of Dover residents experiencing homelessness, the City Welfare office would need to place city residents in motel rooms. While this may serve as a temporary housing solution, it can be very expensive, and those in motels are typically not receiving the multitude of supportive services and assistance finding permanent housing that are offered at Cross Roads House.

The overall goals of our programs are to provide emergency and transitional shelter and assist our residents in learning to make choices that lessen the likelihood of them becoming homeless in the future.

Our **Emergency Shelter program** is accessible 24 hours per day, seven days a week. Residents are provided with a place to sleep, store their belongings, use a telephone, laundry facilities, etc. Each resident has a comprehensive needs assessment

performed by a case manager. This assessment focuses on basic survival needs and then addresses long-range goals. Topics covered in the assessment include:

- Housing and Employment History
- Safety Net Benefits
- Legal History and Outstanding Problems
- Sources of Income
- Educational and Employment Goals
- Personal Support Network
- Children’s Health, Education, and Emotional Needs
- Substance Use Disorders, Mental Illness, or Health Problems

Anyone residing in our emergency shelter who has an income and is living drug & alcohol free is eligible to apply to our **Transitional Shelter Program**. Participants in the Transitional Shelter Program stay in more private quarters and also receive intensive case management support. The staff helps individuals and families to identify the patterns and choices which may have contributed to their becoming homeless, assists them in identifying their strengths, and provides guidance to make choices that will enhance their well-being. After completing the Transitional Shelter Program, most who have fully participated feel ready to return to independent living in the community.

Case management is provided for all residents by our Social Work Team, made up of a Master’s Level Social Worker, two shelter Case Managers, three Housing Stability Case Managers (HSCM), a Permanent Supportive Housing Case Manager, UNH graduate and undergraduate interns, and is supervised by our Program Director. The team, working closely with the Shelter Manager, Shelter Direct Care Staff, and other providers, help our residents move to safe, decent, and permanent housing in the most timely and successful way possible. The approach for each resident is customized. The goals, supportive services, and housing targets are based upon the resident’s skills, needs, assets, and preferences. Our team uses clinical expertise and experience to create effective, collaborative action plans which provide the level of intensity of service needed by each individual or family.

Residents in both our Emergency and Transitional Shelter Programs can participate in “Rent Ready”, a day-long class that prepares individuals and families to move from the shelter to stable housing by providing the financial and legal guidance and tools they need. Topics such as budgeting, credit repair, conflict resolution, and tenant’s rights are presented by a team of professionals including our Case Managers, and representatives from local banks, Rockingham Community Action Partnership, Portsmouth Housing Authority, and NH Legal Assistance.

In addition, residents can attend “Ready to Work,” a four-session course focused on seeking out and securing employment. Topics such as barriers to employment, determination of skills, resume writing, and interview techniques are presented by a team of professionals including our Case Managers, a bank representative, and a financial advisor.

Families and individuals moving from the shelter to permanent housing can receive post-shelter case management from an HSCM. The HSCM works with former shelter residents, providing intensive and ongoing home-based support, helping them to stabilize, make new connections within the community, advocate for themselves, and maintain the supports that were set up while staying in our shelter. The HSCM also serves as a resource to landlords so that any issues that arise can be dealt with promptly and avoid escalation that may lead to an eviction.

Our Permanent Supportive Housing Case Manager works with individuals in the community who are considered chronically homeless. This innovative HUD-funded program follows the Housing First model, which provides long-term rental assistance and ongoing intensive case management and support to some of the most vulnerable individuals experiencing homelessness. The case manager works with clients and landlords to obtain and maintain permanent housing, paid for by a rental subsidy. Once housing is established, the client is connected with a variety of community resources like health care, dental care, mental health care, and transportation.

Highlights from our last fiscal year (ending 6/30/2021), are illustrated in the following outcomes:

- Our average length of stay was 75 days
- Of residents who stayed 90 days or longer, 98% overall moved to permanent housing.
- More than 21,000 meals were served to residents

Please indicate who prepared the overall cost estimate for the activity. Jill Carol, Finance Director

NARRATIVE – PUBLIC FACILITY PROJECT ONLY

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

Describe the nature of the project: NA

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
<p>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</p>	<p>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.</p>
<p>Cross Roads House will provide Dover families and individuals who are experiencing homelessness with emergency shelter, meals, case management, and supportive services.</p>	<p>Number of individuals and families from Dover that receive shelter, case management, and supportive services.</p>

DESCRIPTION OF ORGANIZATION

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

Since 1982, Cross Roads House has been providing emergency and transitional shelter to families and individuals primarily from Eastern Rockingham and Strafford Counties, NH and Southern York County, ME who are experiencing homelessness. With 100+ beds, we are one the largest shelters in the state.

Anyone without a safe place to stay is eligible for emergency shelter at Cross Roads House. Emergency shelter services include a place to sleep, meals, and access to basic needs such as mail, laundry, and telephone. Individual case management support is available to every resident in addition to a variety of services provided by partner agencies. In addition to services provided in the emergency shelter, transitional shelter residents stay in more private living quarters and receive more intensive case management support aimed at the return to permanent housing.

As one of the largest shelters in the state, Cross Roads House continues to maintain one of the lowest thresholds for admittance, which eliminates barriers to services. We provide services to those who are dealing with substance use disorders and severe mental illness where other shelters may not. Individuals with felony convictions for arson or sex offenses are not eligible for services. All adult individuals must be able to independently manage their activities of daily living, including eating, dressing, getting out of bed or chair, showering, and using the toilet. Staff may limit the stay of

person(s) from outside New Hampshire and southern York County, Maine. For anyone who does not meet eligibility standards, staff will assist with referrals to 211 and other community resources.

Cross Roads House is the only shelter in this region that provides both emergency and transitional shelter programs for both individuals and families. While there are some other smaller shelters in the area, none have the same capacity or serve as broad a population as Cross Roads House. We provide on-site, individualized case management for all residents during their stay, and post-shelter case management to former residents in their new homes to help maintain housing. Additionally, we administer a HUD-funded housing first program in the community and operate a facility that provides affordable rental units for up to 12 individuals exiting homelessness.

As the largest shelter in the region, with the lowest barriers to admission, Cross Roads House is the last resort for many who would otherwise be outside. Lacking shelter options, municipal welfare offices would be forced to shelter people in hotels at dramatically higher costs.

Services provided by Cross Roads House include:

- Emergency and transitional shelter programs
- Three meals a day provided to residents
- Support and direction for returning to permanent housing including:
 - Needs assessments and case management services
 - Access to a variety of services provided by partner agencies (e.g., mental health and substance use disorders counseling, primary medical and dental care, AA & NA meetings)
 - Referrals to services throughout the community (e.g., public housing, rehab, counseling, parenting support, Community Action Programs, and more)
 - "Rent Ready" and "Ready to Work" seminar classes
- Community-based programs including:
 - Post-shelter support provided by Housing Stability Case Managers to help maintain housing
 - HUD Funded Permanent Supportive Housing (Housing First) Program

Permanent affordable rental housing for up to 12 individuals in our facility located on Greenleaf Ave. in Portsmouth.

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. SEE ATTACHED

Is your organization evaluated by outside agencies or programs? Yes

If yes, please note the agency/program and how often the evaluation occurs. The State of New Hampshire, through the Bureau of Housing Supports (BHS), audits our program for regulatory and financial compliance. The United Way of the Greater Seacoast conducts organizational and financial reviews during each grant cycle. During funding renewal years, the United Way may also conduct site visits. Also, the Planning Departments of the cities of Dover, Rochester, and Portsmouth perform annual reviews for CDBG funds.

BOARD OF DIRECTORS

Name	Residence (city/town)
Mike Adams	Greenland
Bob Bear	Rye Beach
Chris Bellmare	Rye
Suzanne Bresette	North Hampton
Bob Brown (Treasurer)	North Hampton
Eric Campbell	York, ME
Lisa Clark	Newburyport, MA

Dr. Ken Cohen	Kensington
Denis Dillon	Rye
Kathryn Drew	Rye
Steve Goddard	Kittery Point, ME
Jason Gregoire	Exeter
Vivan Martindale	Hampton
Shaun Mathews	New Castle
Vanda Moore (Secretary)	Greenland
Joe Pace	Kensington
Lex Scourby	Portsmouth
Chuck Silva (Vice President)	Portsmouth
Ben St. Jean (President)	Portsmouth
Gillian Tierney	Kittery, ME
Mary Lee Worboys	Durham

BUDGET

Use box 1 or 2 below to provide a budget. 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
	Dover CDBG Funds Requested	Other Funding	Total Proposed Budget
Office Supplies		25,190	25,190
Utilities		86,454	86,454
Repairs/Maintenance		134,619	134,619
Travel		7,801	7,801
Salaries (List relevant positions)	15,000	1,385,753	1,400,753
** Direct Care Staff			
Other: Resident Services		449,530	449,530
Professional Fees & Event Costs		78,110	78,110
Insurance & Bad Debt		45,056	45,056
Marketing		6,431	6,431
TOTAL PROPOSED BUDGET:	15,000	2,218,944	2,233,944

2. Public Facilities: (Project)			
	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 wage rates estimates.			
Construction			
Other (list)			
<i>Total Hard Costs</i>			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			
<i>Total Soft Costs</i>			
TOTAL PROPOSED BUDGET:			

FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed for this 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:	562,313	562,313	
State:	Committed:			
	Pending:			
	Proposed:	327,587	327,587	
Local:	Committed:			
	Pending:			
	Proposed:	99,570	99,750	
Private:	Committed:			
	Pending:			
	Proposed:	1,433,277	1,433,277	
Portsmouth CDBG:	Committed:			
	Pending:			
	Proposed:	17,000	17,000	
Rochester CDBG:	Committed:			
	Pending:			
	Proposed:	12,000	12,000	
Other:	Committed:			Rental Income, United Way
	Pending:			
	Proposed:	116, 403	116,403	
Total:	Committed:			
	Pending:			
	Proposed:	2,571,780	2,571,780	

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:			

AGENCY BUDGET

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		535,536	562,313
State Funds		311,988	327,587
Foundations/Private Contributions		965,026	1,013,277
United Way		8,560	8,560
Fundraising or other income		400,000	400,000
Other (describe)		110,860	110,860
Community Dev. Block Grant (include anticipated request)		34,000	44,450
	TOTAL REVENUE	2,365,970	2,467,047
EXPENSES			
Salaries		1,289,194	1,400,753
Fringe Benefits		110,950	119,826
Supplies (include printing/copying)		29,066	30,519
Travel		7,429	7,801
Training		4,000	4,500
Communications			
Audit		17,000	15,000
Property Maintenance		128,208	134,619
Service Contracts			
Construction Supplies/Materials			
Other (describe)		889,563	934,041
	TOTAL EXPENSES	2,475,410	2,647,060
NET (Income - Expenses)		-109,440	-180,013

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

	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	Permanent Supportive Housing			\$361,973	\$361,973
Direct Program	HUD				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	USDA			\$8,190	\$8,190
Direct Program	USDA Kids Meals				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	EFPS			\$34,650	\$34,650
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
Total Expenditure of Federal Awards				\$404,813	\$404,813
NH Dept. of	State Grant in Aid			\$327,587	\$327,587
	SGIA Homeless Assistance Program				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	Town Municipalities			\$99,750	\$99,750
	[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				\$427,337	\$427,337
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$832,150	\$831,150

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

12/20/21
DATE

Wilfredo Arvelo
PRINTED NAME

Executive Director
TITLE

CROSS ROADS HOUSE, INC.

FINANCIAL STATEMENTS

Year Ended June 30, 2021
with Summarized Financial Information
for the Year Ended June 30, 2020

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Sanders & Karcher
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Cross Roads House, Inc.
Portsmouth, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of Cross Roads House, Inc. (a nonprofit organization) as of June 30, 2021, which comprise the statement of financial position and the related statements of activities, functional expenses and cash flows for the year 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 Cross Roads House, Inc. as of June 30, 2021, and the changes in its net assets and its' cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Cross Roads House, Inc.'s financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 16, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

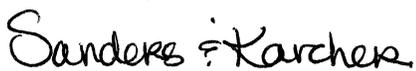
Other Matters

Other information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of findings and questioned costs is presented for purposes of additional analysis and is not a required part of these financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of *Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also 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 procedures in accordance with accounting principles 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 a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 27, 2021, on our consideration of Cross Roads House, Inc.'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 Cross Roads House, Inc.'s internal control over financial reporting on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering whether Cross Roads House, Inc.'s internal control over financial reporting and compliance.


Sanders & Karcher
Portsmouth, New Hampshire
September 27, 2021

CROSS ROADS HOUSE, INC.
STATEMENT OF FINANCIAL POSITION
June 30,

	2021			2020	
	Without Donor Restrictions	With Donor Restriction		Total	Total
<u>ASSETS</u>					
<u>CURRENT ASSETS</u>					
Cash	\$ 1,193,855	\$ -	\$ 1,193,855	\$ 1,149,170	
Accounts receivable	4,908	-	4,908	17,796	
Grants receivable	-	74,512	74,512	133,308	
Unconditional promises to give	25,895	4,441	30,336	36,703	
Prepaid expenses	34,262	-	34,262	38,282	
Total current assets	<u>1,258,920</u>	<u>78,953</u>	<u>1,337,873</u>	<u>1,375,259</u>	
PROPERTY & EQUIPMENT, net of accumulated depreciation of \$2,058,412 & \$1,872,280, respectively	4,962,653	-	4,962,653	4,657,579	
<u>OTHER ASSETS</u>					
Closing costs, net of accumulated amortization of \$1,989 & \$1,826, respectively	2,610	-	2,610	2,773	
Cash and marketable securities, long-term reserve	2,192,431	-	2,192,431	1,153,509	
Beneficial interest in assets held by others	-	162,833	162,833	126,131	
Total other assets	<u>2,195,041</u>	<u>162,833</u>	<u>2,357,874</u>	<u>1,282,413</u>	
<u>TOTAL ASSETS</u>	<u>\$ 8,416,614</u>	<u>\$ 241,786</u>	<u>\$ 8,658,400</u>	<u>\$ 7,315,251</u>	

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

CROSS ROADS HOUSE, INC.
STATEMENT OF FINANCIAL POSITION (CONTINUED)
June 30,

	2021		2020
	Without Donor Restrictions	With Donor Restriction	
<u>LIABILITIES AND NET ASSETS</u>			
<u>CURRENT LIABILITIES</u>			
Accounts payable	\$ 101,855	\$ -	\$ 27,118
Deferred income	-	-	180,000
Long-term debt, current portion	22,667	-	21,497
Security deposits-Greenleaf Apartments	5,816	-	6,576
Accrued payroll items	84,605	-	72,401
Accrued expenses	11,650	-	13,650
Total current liabilities	<u>226,593</u>	<u>-</u>	<u>321,242</u>
LONG-TERM DEBT, net of current portion	535,541	-	557,713
Total liabilities	<u>762,134</u>	<u>-</u>	<u>878,955</u>
<u>NET ASSETS</u>			
Without donor restrictions			
Board Designated	2,192,431	-	1,153,509
Undesignated	5,462,049	-	5,023,348
With donor restrictions	-	241,786	259,439
Total net assets	<u>7,654,480</u>	<u>241,786</u>	<u>6,436,296</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 8,416,614</u>	<u>\$ 241,786</u>	<u>\$ 7,315,251</u>

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

CROSS ROADS HOUSE, INC.
STATEMENT OF ACTIVITIES
Year ended June 30,

	2021		2020	
	Without Donor Restrictions	With Donor Restrictions	Total	Total
PUBLIC SUPPORT AND REVENUES:				
PUBLIC SUPPORT				
Government grants	\$ -	\$ 1,739,067	\$ 1,739,067	\$ 1,074,789
Town Warrants	-	110,070	110,070	-
Donations	1,387,469	-	1,387,469	1,296,266
Rental income	110,106	-	110,106	117,965
Fundraising, net of direct expenses of \$13,065 and \$4,615, respectively	481,621	-	481,621	276,979
Total public support	1,979,196	1,849,137	3,828,333	2,765,999
REVENUES				
Investment return	385,295	-	385,295	14,075
Total public support and revenues	2,364,491	1,849,137	4,213,628	2,780,074
NET ASSETS RELEASED FROM RESTRICTIONS				
Satisfaction of usage restrictions	1,856,574	(1,856,574)	-	-
Satisfaction of time restrictions	10,216	(10,216)	-	-
Total net assets released from restrictions	1,866,790	(1,866,790)	-	-
Total public support, revenues and net assets released from restrictions	4,231,281	(17,653)	4,213,628	2,780,074
EXPENSES				
Program services	2,094,473	-	2,094,473	1,688,432
General and administrative	426,739	-	426,739	343,549
Fundraising	232,446	-	232,446	152,740
Total expenses	2,753,658	-	2,753,658	2,184,721
CHANGE IN NET ASSETS	1,477,623	(17,653)	1,459,970	595,353
NET ASSETS, Beginning of year	6,176,857	259,439	6,436,296	5,840,943
NET ASSETS, End of year	\$ 7,654,480	\$ 241,786	\$ 7,896,266	\$ 6,436,296

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

CROSS ROADS HOUSE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30,

	2021		2020	
	Program Services	General and Admin	Fund- Raising	Total
Management salaries	\$ 101,501	\$ 158,552	\$ 61,988	\$ 338,020
Salaries and wages	670,347	20,350	46,690	679,841
Employee benefits	92,723	21,492	13,056	140,069
Payroll taxes	73,097	16,943	10,292	77,138
Professional fees	3,830	12,075	-	17,025
Bad debt	12,561	2	1,094	14,749
Investment fees	-	459	-	905
Office and administration	9,728	60,984	7,523	60,618
Heat	14,730	2,629	1,597	18,505
Electricity	29,395	5,539	3,365	40,034
Water and sewer	19,334	3,087	1,875	30,862
Repairs and maintenance	109,601	20,654	12,547	91,772
Interest	22,425	5,198	3,157	32,021
Insurance	64,907	15,044	9,139	40,728
Food	17,438	-	-	30,347
Direct services	297,233	-	-	242,261
Telephone	19,849	3,246	1,972	13,727
Covid expenses	396,065	44,665	17,454	131,026
Volunteer & board development	-	3,461	21,138	7,319
Depreciation and amortization	135,607	31,594	19,094	171,382
Staff & program development	4,102	765	465	6,372
TOTALS	<u>\$ 2,094,473</u>	<u>\$ 426,739</u>	<u>\$ 232,446</u>	<u>\$ 2,184,721</u>

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

CROSS ROADS HOUSE, INC.
STATEMENTS OF CASH FLOWS
Years Ended June 30,

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from public support	\$ 3,726,384	\$ 3,027,767
Cash received from investment return	32,203	32,904
Cash paid to employees and suppliers	(2,448,382)	(1,918,903)
Cash paid for interest	(30,780)	(32,021)
Net cash provided by operating activities	1,279,425	1,109,747
CASH FLOWS FROM INVESTING ACTIVITIES		
Net unrealized investment gain (loss)	316,390	(12,509)
Cash received from operating reserve	-	126,560
Cash paid for long-term reserve	(1,038,922)	(316,352)
Cash paid for property and equipment	(491,206)	(57,276)
Net cash used by investing activities	(1,213,738)	(259,577)
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash paid for debt reduction	(21,002)	(22,023)
Net increase in cash	44,685	828,147
Cash at beginning of year	<u>1,149,170</u>	<u>321,023</u>
CASH AT END OF YEAR	\$ <u>1,193,855</u>	\$ <u>1,149,170</u>

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

CROSS ROADS HOUSE, INC.
STATEMENTS OF CASH FLOWS (CONTINUED)
Years Ended June 30,

	2021	2020
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Increase in net assets	\$ 1,459,970	\$ 595,353
Adjustments to reconcile change in net assets to net cash from operating activities:		
Net unrealized investment (gain) loss	(316,390)	12,509
Depreciation expense	186,133	171,220
Amortization expense	162	162
(Increase) decrease in:		
Accounts receivable	12,888	(12,808)
Grants receivable	58,796	986
Unconditional promises to give	6,367	98,975
Prepaid expenses	4,020	59,652
Beneficial interest in assets held by others	(36,702)	6,320
Increase (decrease) in:		
Accounts payable	74,737	(11,154)
Security deposits-Greenleaf Apartments	(760)	(152)
Deferred income	(180,000)	170,000
Accrued payroll items	12,204	5,034
Accrued expenses	(2,000)	13,650
Total adjustments	(180,545)	514,394
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ <u>1,279,425</u>	\$ <u>1,109,747</u>

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

CROSS ROADS HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Cross Roads House, Inc. (Cross Roads House), was organized March 24, 1982, but was essentially activated January 1, 1984. The purpose of the organization is to provide safe and supportive emergency and transitional shelter to individuals and families experiencing homelessness in southeastern New Hampshire.

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.

Income Taxes

Cross Roads House received a letter of determination dated July 28, 1986 from the Internal Revenue Service advising it that it qualified as a non-profit organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, it is not subject to income tax. Cross Roads House is not classified as a private foundation.

Financial Statement Presentation

Cross Roads House reports information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions. The Organization accounts for contributions as either with or without donor restrictions depending on the existence and/or nature of any donor-imposed restrictions. Net assets with donor restrictions are reclassified to net assets without donor restrictions upon satisfaction of the time or purpose of the restriction.

Cash and Cash Equivalents

For purposes of these financial statements all non-custodial highly liquid investments with an initial maturity of less than three months or investments with a per share value constant at one dollar are considered to be cash equivalents. Cash equivalents were \$125,133 and \$135,844 as of June 30, 2021 and 2020, respectively.

Accounts Receivable

Accounts receivable consist primarily of amounts due from the State in support of homeless operations. An allowance for doubtful accounts is established based on historical experience and management's evaluation of outstanding accounts receivable at the end of each year. As of June 30, 2021 and 2020, management considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required.

CROSS ROADS HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
Year Ended June 30, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

Subsequent Events

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

Promises to Give/Contributions

Cross Roads House accounts for contributions without donor restrictions and with donor restrictions, depending on the existence and/or nature of any donor restrictions. Net assets with donor restrictions are reclassified to net assets without donor restrictions upon satisfaction of the time or purpose restrictions. An allowance for uncollectible unconditional promises is established based on historical experience and management's evaluation of outstanding unconditional pledges at the end of each year. As of June 30, 2021, management considers all pledges to be fully collectible.

All unconditional promises to give are current and consist of the following, as of June 30,

	<u>2021</u>	<u>2020</u>
Wentworth Gala event	\$ 24,600	\$ 36,703
Client Receivable	<u>1,295</u>	<u>-</u>
Total unconditional promises to give	\$ <u>25,895</u>	\$ <u>36,703</u>

Functional Allocation of Expenses

The costs of the various programs and other activities have been summarized on a functional basis. Accordingly, costs have been allocated among the programs and supporting services benefited.

Investment Valuation and Income Recognition

The Organization's investments as of June 30, 2021 are stated at fair value. Shares of the separate investment accounts are valued at quoted market prices, which represent the net value of shares held by the Organization at year-end. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. As of June 30, 2021, investments have a market value of \$2,192,431, cost basis of \$1,862,478 and unrealized cumulative gains of \$329,953.

CROSS ROADS HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
Year Ended June 30, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment

Property and equipment are recorded at cost for those items which have been purchased, and at estimated fair market value for those items which have been donated. The cost of buildings and improvements is recovered using the straight-line method over estimated useful lives of 10 to 33 years. The cost of furniture, fixtures and equipment is recovered using the straight-line method over estimated useful lives of 2 to 7 years. Property and equipment as of June 30, 2021, consisted of the following:

Land and improvements	\$ 217,266
Buildings and improvements	6,345,469
Furniture and equipment	<u>458,330</u>
Total property and equipment	7,021,065
Less accumulated depreciation	<u>2,058,412</u>
Property and equipment, net	\$ <u>4,962,653</u>

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. For the years ended June 30, 2021 and 2020, there were no amounts for donated services.

Donated Marketable Securities

Donated marketable securities are valued at fair market value. Marketable securities are immediately sold and are included in the statement of activities as donations. Donated marketable securities of \$77,329 and \$31,146 were received during the years ended June 30, 2021 and 2020, respectively.

NOTE B - BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS

Cross Roads House 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 Cross Roads House. In accordance with its spending policy, the Foundation makes distributions from the fund to Cross Roads House. The distributions are approximately 4.00% of the market value of the fund per year.

CROSS ROADS HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
Year Ended June 30, 2021

NOTE B - BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS (continued)

Activity in this endowment fund consisted of the following for the years ended June 30,

	<u>2021</u>	<u>2020</u>
Beginning, fair value, 7/1	\$ 126,131	\$ 132,451
Total return	43,677	(232)
Foundation fee	(459)	(905)
Distributions	(6,516)	(5,183)
Ending, fair value, 6/30	\$ <u>162,833</u>	\$ <u>126,131</u>

Distributions represent amounts distributed to Cross Roads House and are shown as unrestricted dividends.

NOTE C - INVESTMENTS AT FAIR VALUE

Cross Roads House records its marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets, in the statement of activities.

Following is a description of the valuation methodologies used for assets measured at fair value.

Common stocks, corporate bonds and U.S. government securities: Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual funds: Valued at the net asset value of shares held by the plan at year end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The Organization reports under the Fair Value Measurements, which established a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs of valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements).

CROSS ROADS HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
Year Ended June 30, 2021

NOTE C - INVESTMENTS AT FAIR VALUE (continued)

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Investments, all at level 1, at fair value consisted of the following as of June 30,

	<u>2021</u>	<u>2020</u>
Cash & equivalents	\$ 125,133	\$ 135,844
Domestic equities	1,429,966	647,189
Domestic fixed income	<u>637,332</u>	<u>370,476</u>
TOTALS	\$ <u>2,192,431</u>	\$ <u>1,153,509</u>

NOTE D - ACCRUED PAYROLL ITEMS

Accrued payroll items consisted of the following as of June 30,

	<u>2021</u>	<u>2020</u>
Payroll and payroll taxes	\$ 9,163	\$ 11,294
Earned time	<u>75,442</u>	<u>61,107</u>
Totals	\$ <u>84,605</u>	\$ <u>72,401</u>

NOTE E - COMMITMENTS AND CONTINGENCIES

Cross Roads House receives money under various state and federal grants. Under the terms of these grants, Cross Roads House is 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 proposal, Cross Roads House may be required to repay the grantor's funds.

NOTE F - LINE OF CREDIT

The organization has established a \$300,000 line of credit with Provident Bank with a current interest rate of 5.25%. The interest rate is directly tied to the Wall Street Journal Prime Rate with no margin. Accordingly, any changes to this rate will change the organization's line of credit rate. There was no outstanding balance as of June 30, 2021.

CROSS ROADS HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
Year Ended June 30, 2021

NOTE G - LONG-TERM DEBT

	<u>Current</u>	<u>Long-term</u>	<u>Total</u>
Note payable, Provident Bank, monthly payment is \$1,293, 4.69% interest; secured by property and equipment; note matures August 2037.	\$ 7,502	\$ 167,323	\$ 174,825
Note payable, Provident Bank, monthly payment is \$2,070, 5.62% interest; secured by property and equipment; note matures March 2038.	10,049	258,431	268,480
Note payable, Provident Bank, monthly payment is \$953, 5.62% interest; secured by property and equipment; note matures May 2038.	<u>5,116</u>	<u>109,787</u>	<u>114,903</u>
Total long-term debt	\$ <u>22,667</u>	\$ <u>535,541</u>	\$ <u>558,208</u>

Future principal loan payments are as follows for the years ended,

June 30,	2022.	\$ 22,667
	2023.	23,901
	2024.	25,203
	2025.	26,575
	2026.	28,024
	Thereafter. . .	431,838

NOTE H - CONCENTRATION OF CREDIT RISK

As of June 30, 2021, Cross Roads House had a cash balance held by a bank that was in excess of the amount insured by the Federal Deposit Insurance Corporation. The uninsured amount was \$876,775 however, any amount in excess is fully covered by the Massachusetts Depositors Insurance Fund (DIF). The DIF is a private, industry-sponsored insurance fund that insures all deposits above FDIC limits for their member banks.

Cross Roads House has a cash balance held by an investment brokerage firm that is insured by the Securities Investor Protection Corporation.

Cross Roads House derived 42% of its operating revenue from government agencies.

CROSS ROADS HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
Year Ended June 30, 2021

NOTE I - GREENLEAF APARTMENTS

Cross Roads House purchased a 12-unit single room occupancy building in Portsmouth, NH in April 2018. Applicants must meet certain requirements as defined in a Tenant Selection Plan to qualify for these low-income units. Rental income was \$110,106 and rental expenses totaled \$58,024 for the year ended June 30, 2021. Rental expenses are included in the statement of functional expenses as program expenses.

NOTE J - LIQUIDITY AND AVAILABILITY OF RESOURCES

As part of Cross Roads House's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. In addition, the organization invests cash in excess of daily requirements in short-term investments. To help manage unanticipated liquidity needs, the organization has a committed line of credit in the amount of \$300,000, which it could draw upon. The organization also has a Board designated reserve of \$2,192,431. Although the organization does not intend to spend from its reserve other than amounts appropriated for general expenditure as part of its annual budget approval and appropriation process, amounts from its reserve could be made available if necessary.

OTHER INFORMATION

CROSS ROADS HOUSE, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year ended June 30,

Federal Grantor/ Pass-Through Grantor/ Program Title	2021			2020	
	Federal CFDA Number	Agency or Pass-Through Number(s)	Program or Award Amount	Federal Disburse- ments	Federal Disburse- ments
<u>US Dept of Housing and Urban Development:</u>					
Grantor City of Dover CDBG	14.218	N/A	\$ 15,000	\$ 15,000	\$ 12,050
Grantor City of Portsmouth CDBG	14.218	N/A	17,000	17,000	42,000
Grantor City of Rochester CDBG	14.218	N/A	10,000	10,000	12,000
Grantor City of Rochester - CV CDBG	14.218	N/A	15,271	15,271	-
Grantor State of NH Emergency Solutions Grant	14.231	E20DW330001	361,100	118,515	-
Grantor State of NH Continuum of Care	14.267	NH0095 LIT001904	377,752	327,847	290,523
<u>US Dept of the Treasury - Cares Act:</u>					
Grantor State of NH Coronavirus Relief Fund	21.019	N/A	129,977	129,977	131,667
Grantor NH Housing Authority Coronavirus Relief Fund	21.019	N/A	<u>589,658</u>	<u>589,658</u>	<u>-</u>
TOTALS			\$ <u>1,515,758</u>	\$ <u>1,223,268</u>	\$ <u>488,240</u>

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Cross Roads House, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented or used in preparation of the financial statements.

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

To the Board of Directors
Cross Roads House, Inc.

We have audited, 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, the financial statements of Cross Roads House, Inc. (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 September 27, 2021.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Cross Roads House, Inc.'s internal control over financial reporting (internal control) in order to determine our 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 our opinion on the effectiveness of Cross Roads House, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Cross Roads House, Inc.'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 Cross Roads House, Inc.'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*.

Board of Directors
Cross Roads House, Inc.
Page 2

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.

Sanders & Karcher

Sanders & Karcher
Portsmouth, New Hampshire
September 27, 2021

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

To the Board of Directors
Cross Roads House, Inc.

Report on Compliance for Each Major Federal Program

We have audited Cross Roads House, Inc.'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 Cross Roads House, Inc.'s major federal programs for the year ended June 30, 2021. Cross Roads House, Inc.'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 Cross Roads House, Inc.'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 Cross Roads House, Inc.'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 Cross Roads House, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Cross Roads House, Inc. 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.

Report on Internal Control Over Compliance

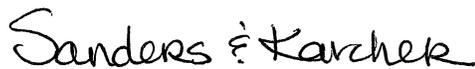
Management of Cross Roads House, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Cross Roads House, Inc.'s internal control over 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 Cross Roads House, Inc.'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. 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.


Sanders & Karcher
Portsmouth, New Hampshire
September 27, 2021

CROSS ROADS HOUSE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2021

Section 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified: yes no
- Reportable condition(s) identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified: yes no
- Reportable condition(s) identified that are not considered to be material weaknesses? yes none reported

Type of auditor's report issued on compliance for major programs:

Unqualified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

CROSS ROADS HOUSE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year ended June 30, 2021

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.267	Continuum of Care Permanent Supportive Housing
21.019	Coronavirus Relief Fund Shelter Modification Program

Dollar threshold used to distinguish between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee? yes no

Section II - Financial Statement Findings

NONE.

Section III - Federal Award Findings and Questioned Costs

NONE.

Dover Welfare Department

APPLICATION

APPLICANT INFORMATION	
Organization Dover Welfare	Tax ID 02-6000230
Name of Program or Project Security Deposits Program.	
Name of Executive Director David Balian	
Mailing Address 61 Locust Street, Suite 334, Dover NH 03820	
Physical Address Same	
Contact Person David Balian	Phone 603-516-6500
E-Mail d.balian@dover.nh.gov	Website www.dover.nh.gov
<p>Please Identify the Type of Organization Applying for Funds (<i>Note: More than one may apply</i>)</p> <p> <input type="checkbox"/> 501(c)(3) Government <input type="checkbox"/> For-profit authorized under 570.201(o) <input checked="" type="checkbox"/> Unit of </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 # 02-6000230	
*DUNS # 099359168	*SAM Expiration Date 7/7/22

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 6000
Provide a <u>very brief</u> summary of the <i>activity</i> or <i>project</i> 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>) To help people of Dover move into apartments when they cannot afford 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 2023 (7/1/2022 – 6/30/2023)** 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): 4 Households

For **FY 2021 (7/1/2020 – 6/30/2021)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 1 Household

Were Dover CDBG funds used to fund this activity or project in **FY 2022 (7/1/2021 – 6/30/2022)**: Yes

If so, how much? ~~Most~~ \$340.00

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

NARRATIVE – PUBLIC SERVICE ACTIVITY 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. Last year another agency had funds to pay for security deposits and are no longer doing so. The average security deposit in Dover is between \$1200 and \$1600. Being able to provide security deposits will allow families and individuals without the financial resources to move into secure permanent housing instead of being in Homeless shelters or doubled up in overcrowded housing situations.

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

NARRATIVE – PUBLIC FACILITY PROJECT ONLY

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

Describe the nature of the project: Shelter homeless and assist in providing permanent housing.

Describe how the project will ultimately benefit Dover low/moderate income individuals or Dover presumed benefit populations : They will have a safe place, to stay, stable housing and improved access to services and opportunities.

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.
Decrease the number of people in temporary shelter and doubled up because they cannot afford both first month’s rent and security deposit.	Number of shelter spaces that open up.
Decrease the number of people and families that are living in cars and unsafe locations.	People move into permanent housing.

DESCRIPTION OF ORGANIZATION

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

BOARD OF DIRECTORS

Name	Residence (city/town)

BUDGET

Use box 1 or 2 below to provide a budget. 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> (Non-Construction Projects)			
	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	6000		
TOTAL PROPOSED BUDGET:			

2. <u>Public Facilities</u> : (Project)			
	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 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>			

FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed for this 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:			
--------	--	--	--

AGENCY BUDGET

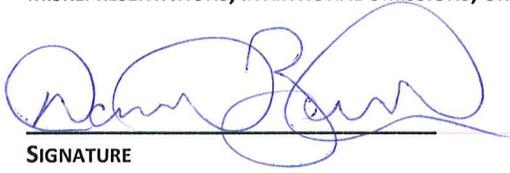
Please provide a breakdown of your *organization's* overall annual budget. Please indicate the dates of your budget period, i.e. July 1 to June 30 or January 1 to December 31.

Budget Period: from 7/1/22 to 6/30/23	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)	6000	10000
TOTAL REVENUE	6000	10000
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)		

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]			\$	\$
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

12/15/2021

DATE

DAVID BAIIAN

PRINTED NAME

Director, Dover Public Welfare

TITLE

HAVEN

APPLICATION

APPLICANT INFORMATION

Organization HAVEN Violence Prevention and Support Services		Tax ID 02-0337620
Name of Program or Project Domestic violence shelter and housing program		
Name of Executive Director Kathy Beebe		
Mailing Address 20 International Drive, Suite 300 Portsmouth NH 03801		
Physical Address same		
Contact Person Kathy Beebe	Phone 603-436-4107 x105	
E-Mail kbeebe@havennh.org	Website www.havennh.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 # 02-0337620		
*DUNS # 070801589	*SAM Expiration Date September 2022	

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION

Amount of Dover CDBG funds requested for activity/project: \$ 5000
Provide a 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.) 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 (less than 15%) of the Shelter Manager's salary.

PROJECT LOCATION

Location(s) where services will be provided or physical improvements will be made. HAVEN will provide services to victims in our traditional confidential shelter and alternate shelter in both Rockingham and Strafford Counties.
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BENEFICIARIES

Beneficiaries:

For **FY 2023 (7/1/2022 – 6/30/2023)** 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):

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

For **FY 2021 (7/1/2021 – 6/30/2022)** please provide the number of unduplicated Dover beneficiaries that have benefited from this activity or program to date (not necessarily your entire client population): Last year we served 252 individuals 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 2022 (7/1/2021 – 6/30/2022)**: No – due to staff transition, we inadvertently missed the application deadline

If so, how much? n/a

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.

NARRATIVE – PUBLIC SERVICE ACTIVITY 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 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 (15%) our Shelter Program Manager, who 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

Dover residents make up a large group of the clients HAVEN serves. HAVEN responds immediately to requests for hotline, safety planning and crisis services 24 hours a day, 365 days a year and there is no waiting list and no charge for services. During COVID, our shelter was always full and we had to implement an alternative shelter model utilizing area hotels. Because domestic and sexual violence are serious public health issues, the services HAVEN provides are critical to Dover low/very low/moderate income individuals as they seek safety and self-sufficiency in the aftermath of domestic abuse.

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

NARRATIVE – PUBLIC FACILITY 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 :

Describe how the project addresses natural hazards such as the prevention of flooding, mitigation of winter storms, potential soil erosion, etc. (if applicable)

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
<p>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</p>	<p>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.</p>
<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 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 is through Prevention Education, Client Services, and Outreach and Training. 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 includes emergency shelter, three housing programs that provide assistance securing safe, permanent housing; information and referral services; a 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 insure that individuals and their non-offending family members have access to the support they need and deserve in the aftermath of domestic or sexual victimization. Training and Outreach bring awareness and education to community members on services that are available, free of charge. Through this work, HAVEN changes the culture of organizations and create systems for those impacted by harassment and violence.

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, Chair	Dover
Kim Gibson, Vice Chair	Barrington
Mary Clark, Secretary	Kittery, ME
Bill McQuillen, Treasurer	Portsmouth
Taraneh Azar	Rye
Jayne Begala	Portsmouth
Cait Emerson	Dover
Kristina Goumas	Portsmouth
Deb Iwanicki	Wolfboro
Marc Ouellette	Dover
Vanessa McElroy	Portsmouth
Sarah Maynard	Exeter
Steve Pappajohn	Madbury

BUDGET

Use box 1 or 2 below to provide a budget. 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> (Non-Construction Projects) Shelter Housing and Client Services Budget (see also attachment A)			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding	Total Proposed Budget
Office Supplies		18391	18391
Utilities		52757	52757
Repairs/Maintenance		37481	37481
Travel		16000	16000
Salaries (List relevant positions)			
Shelter Manager	5000	40,000	45000
Client service, shelter and housing staff		676827	676827
Staff Fringe Benefits		186241	186241
AmeriCorps Cash Match		18000	18000
Other: Rent		78886	78886
Emergency Client needs/Rent		180704	180704
Alternative shelter/hotels		122801	122801
Org. Expenses: HR, Insurance, etc		19028	19028
TOTAL PROPOSED BUDGET:		\$1,452,116	\$1,452,116

2. <u>Public Facilities:</u> (Project)			
	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 wage rates estimates.			
Construction			
Other (list)			
<i>Total Hard Costs</i>			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			
<i>Total Soft Costs</i>			
TOTAL PROPOSED BUDGET:			

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

Funding Source (Name(s) of funding source(s))	Committed, Pending or Proposed Amount (\$): FY22		Total Amount (\$)	Explanation
Federal:	Committed: Pending: Proposed:	1,084,005	1,084,005	See Attachment B for breakdown of funding sources.
State:	Committed: Pending: Proposed:	150,856	150,856	See Attachment B for breakdown of funding sources.
Local:	Committed: Pending: Proposed:	48,000	48,000	Local towns and cities.
Private:	Committed: Pending: Proposed:	31,000 95,755 40,000	166,755	31,000 raised from private dollars to date, 40,000 in grant proposals and the rest is pending from fundraising.
Portsmouth CDBG:	Committed: Pending: Proposed:		11,000	
Rochester CDBG:	Committed: Pending: Proposed:	2500	2500	
Other:	Committed: Pending: Proposed:			
Total:	Committed: Pending: Proposed:		\$1,447,116	

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:			

AGENCY BUDGET

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 C	Next Year (projected)
REVENUES	FY22	FY23 projected
Federal Funds	1,145,904	1,345,000
State Funds	496,128	500,000
Foundations/Private Contributions	283,000	300,000
United Way	11,000	11,000
Fundraising or other income	218,500	150,000
Other (describe) Municipalities and investment income	123,418	125,000
Community Dev. Block Grant (include anticipated request) FY22 includes Roch CARES	24,018	23,000
TOTAL REVENUE	\$2,301,968	\$2,454,000
EXPENSES		
Salaries	1,372,405	1,500,000
Fringe Benefits	243,257	400,000
Supplies (include printing/copying)	45,000	45,000
Travel	25,000	34,000
Training	12,600	15,000
Communications	3,000	5,500
Audit	19,200	19,500
Property Maintenance (includes rent and utilities)	191,485	185,000
Service Contracts	75,000	75,000
Construction Supplies/Materials		
Other (describe) Direct Client support and hotel stays, organizational and fundraising expenses	177,816	175,000
TOTAL EXPENSES	\$2,301,968	\$2,454,000
NET (Income - Expenses)	0	

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	[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 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

11/13/21

 DATE

Kathy Beebe

 PRINTED NAME

EXECUTIVE DIRECTOR

 TITLE

HAVEN	
Violence Prevention and Support Services	
Combined Client Services Programs	
	FY22 Budget
REVENUE:	
Individuals/Corporate	\$ 105,755
Fundraising events	\$ 10,000
Grants/Foundations	\$ 51,000
Federal/State Grants	\$ 1,237,361
Town and County Funds	\$ 48,000
TOTAL	\$ 1,452,116
EXPENSES:	
Salary/Wages	\$ 721,827
Employee Taxes and Benefits	\$ 186,241
AmeriCorps Cash Match	\$ 18,000
Organization Expenses:	
HR and Training	\$ 10,128
Insurance	\$ 5,000
Other	\$ 3,900
Occupancy Expenses:	
Rent	\$ 78,886
Utilities	\$ 17,013
Telephone	\$ 31,744
Shelter Maintenance	\$ 25,797
Program Expenses:	
Emergency Client Needs/rent	\$ 180,704
Client Hotel Stays	\$ 122,801
Postage and Supplies	\$ 11,891
Printing outreach	\$ 3,000
Equipment purch, repair & maint	\$ 11,684
Travel/Transportation	\$ 16,000
Staff/Volunteer Expenses	\$ 3,500
24 Hour Answering Service	\$ 4,000
TOTAL	\$ 1,452,116

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

Federal Grants	CDFA #	
4053 CDBG Portsmouth	HUD CDBG 14.218	11,000.00
4054 CDBG Rochester	HUD CDBG 14.218	2,500.00
4055 EFSP	Emergency Food and Shelter Program 97.024	5,848.00
4056 SASP	Department of Justice 16.575	80,612.00
4058 OVW - Transitional Housing	Office of Violence Against Woment 16.588	128,298.00
4059 SPIRDV	DHHS 93.592	68,156.00
4060 SPIRDV DVS	DHHS 93.592	151,008.00
4061 VOCA	Department of Justice 16.575	471,121.00
4064 VOCA HF Flexible Funds	Department of Justice 16.575	17,210.00
4069 HUD RRH	HUD 14,231	7,796.00
4071 FVPSA	DHHS 93.671	6,185.00
4073 ESG HUD	HUD 14,231	136,771.08
Total Federal Grants		\$ 1,086,505.08
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		50,501.00
4077 SGIA		96,753.00
4078 Joshua's Law		3,602.00
Total State Grants		\$ 150,856.00
Total Federal and State Grants		\$ 1,237,361.08

HAVEN
Budget Overview
July 2021 - June 2022

	<u>Total</u>
Income	
4000 Individuals	194,000
4010 Corporate Giving	42,000
4020 Community Organizations	13,000
4030 Foundations/Grants	100,000
4040 Events	145,000
4050 Federal and State Grants	1,666,050
4090 Municipalities	114,518
4200 Program Income / Honoraria	15,000
4500 Investment Income	8,900
4900 In-Kind Donations	3,500
Total Income	\$ 2,301,968
Expenses	
5000 Salaries and Wages	1,372,405
5010 Fringe Benefits	243,257
6090 Organization Expenses	21,975
6200 Contract Services	75,000
6500 Program Expenses	550,831
6700 Fundraising Expenses	38,500
Total Expenses	\$ 2,301,968

HAVEN - Violence Prevention and Support Services Portsmouth, New Hampshire

Financial Statements

Years Ended June 30, 2020 and 2019

A large, light gray, three-dimensional geometric shape, resembling a stylized arrow or a modern architectural element, is positioned on the left side of the page, pointing towards the top right.

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, 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 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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States. For the year ended June 30, 2020, we also conducted our audit in accordance with 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 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, 2020 and 2019, 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 December 17, 2020, 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
December 17, 2020

HAVEN - Violence Prevention and Support Services

Statements of Financial Position

<i>As of June 30,</i>	2020	2019
Assets:		
Cash and cash equivalents	\$ 396,882	\$ 185,751
Restricted cash	118,851	-
Grants receivable	228,898	304,783
Investments	210,138	205,314
Prepaid expenses and other assets	25,267	19,410
Property and equipment, net	134,910	168,546
TOTAL ASSETS	\$ 1,114,946	\$ 883,804
Liabilities:		
Accounts payable	\$ 21,801	\$ 11,951
Accrued expenses and other liabilities	68,459	63,969
Deferred revenue	11,000	100
Refundable advance liabilities	118,851	-
Total liabilities	220,111	76,020
Net assets:		
Without donor restrictions	851,585	807,784
With donor restrictions	43,250	-
Total net assets	894,835	807,784
TOTAL LIABILITIES AND NET ASSETS	\$ 1,114,946	\$ 883,804

See accompanying notes to financial statements.

HAVEN - Violence Prevention and Support Services

Statement of Activities

<i>Year Ended June 30,</i>	2020		Total
	Without Donor Restrictions	With Donor Restrictions	
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	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:			
Investment income, net	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 Activities

<i>Year Ended June 30,</i>	2019		Total
	Without Donor Restrictions	With Donor Restrictions	
Revenue and support:			
Federal and state grants	\$ 942,781	\$ -	\$ 942,781
Foundation grants	50,128	55,000	105,128
Municipal grants	120,843	-	120,843
Contributions	326,062	-	326,062
Special events	11,107	-	11,107
Honoraria	53,858	-	53,858
Other	6,419	-	6,419
Total revenue and support	1,511,198	55,000	1,566,198
Net assets released from restrictions	55,000	(55,000)	-
Total revenue and support and net assets released from restrictions	1,566,198	-	1,566,198
Expenses:			
Program services	1,311,110	-	1,311,110
Management and general	156,416	-	156,416
Fundraising	107,856	-	107,856
Total expenses	1,575,382	-	1,575,382
Change in net assets from operations	(9,184)	-	(9,184)
Non-operating activities:			
Investment income, net	14,096	-	14,096
Change in net assets	4,912	-	4,912
Net assets - beginning of year	802,872	-	802,872
Net assets - end of year	\$ 807,784	\$ -	\$ 807,784

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

Statement of Functional Expenses

Year Ended June 30, 2019

	Program Services	Management and General	Fundraising	Total
Salaries	\$ 820,441	\$ 82,165	\$ 62,293	\$ 964,899
Employee benefits	85,136	789	2,445	88,370
Payroll taxes	63,416	6,776	4,765	74,957
Banking and payroll fees	16	2,280	1,376	3,672
Contract services	27,500	10,000	-	37,500
Dues and subscriptions	3,978	880	1,876	6,734
Equipment maintenance	20,254	1,194	1,019	22,467
Supplies	24,027	6,598	182	30,807
Insurance	19,483	15,689	1,792	36,964
Depreciation	34,858	1,373	1,265	37,496
Occupancy	89,065	4,179	2,444	95,688
Postage	310	352	445	1,107
Outreach	12,023	26	7,361	19,410
Special events	129	-	18,695	18,824
Professional fees	-	17,377	-	17,377
Staff development	2,155	112	-	2,267
Utilities	39,467	2,706	1,332	43,505
Travel	35,044	884	545	36,473
Victim assistance	30,646	-	-	30,646
Volunteer expense	3,162	3,036	21	6,219
Totals	\$ 1,311,110	\$ 156,416	\$ 107,856	\$ 1,575,382

See accompanying notes to financial statements.

HAVEN - Violence Prevention and Support Services

Statements of Cash Flows

<i>Years Ended June 30,</i>	2020	2019
Cash flows from operating activities:		
Change in net assets	\$ 87,051	\$ 4,912
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	33,636	37,496
Bad debt expense	3,500	-
Reinvested investment income, net	(4,337)	(4,575)
Net realized and unrealized gains on investments	(487)	(6,853)
(Increase) decrease in:		
Grants receivable	72,385	(33,948)
Prepaid expenses and other assets	(5,857)	6,279
Increase (decrease) in:		
Accounts payable	9,850	(4,382)
Accrued expenses and other liabilities	4,490	16,092
Deferred revenue	10,900	(4,900)
Refundable advance liabilities	118,851	-
Net cash provided by operating activities	329,982	10,121
Cash flows from investing activities:		
Purchases of property and equipment	-	(18,816)
Purchases of investments	(53,734)	(14,829)
Proceeds from sale of investments	53,734	14,829
Net cash used for investing activities	-	(18,816)
Net change in cash and cash equivalents and restricted cash	329,982	(8,695)
Cash and cash equivalents and restricted cash - beginning of year	185,751	194,446
Cash and cash equivalents and restricted cash - end of year	\$ 515,733	\$ 185,751

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 in accordance with accounting principles generally accepted in the United States (GAAP). Under this guidance, HAVEN is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

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 these 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, 2020, HAVEN had approximately \$99,000 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.

<i>As of June 30,</i>	2020	2019
Cash and cash equivalents	\$ 396,882	\$ 185,751
Restricted cash	118,851	-
Total	\$ 515,733	\$ 185,751

Grants Receivable

Grants receivable, which are recorded at estimated net realizable amounts, represent amounts owed to HAVEN from reimbursable grants from 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, 2020 and 2019. 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).

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.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

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 is 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 providing program and supporting services 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 on a combination of specific identification and allocation based upon management's cost allocation plan. 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 are recognized as revenue when cash, securities, other assets, or an unconditional promise to give is received. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are recognized as revenue when the barriers to entitlement are met and overcome.

Contributions received are classified based on the existence or absence of donor or grantor-imposed restrictions. Support that is not restricted by the donor is reported as an increase in net assets without donor restrictions. All other donor restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (this is when a stipulated time restriction ends, or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Restricted support whose restrictions are met in the same reporting period are recorded as net assets with donor restrictions and reclassified to net assets without donor restrictions as net assets are released from restrictions.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue and Revenue Recognition (Continued)

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, 2020 and 2019.

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, 2020, 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.

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.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

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 \$170,000 and \$137,000 at June 30, 2020 and 2019, 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:

	2020	2019
Cash and cash equivalents and restricted cash	\$ 515,733	\$ 185,751
Less: amounts collected and held for others	-	(15,434)
Less: amounts received for refundable advance liabilities	(118,851)	-
Grants receivable	228,898	304,783
Investments	210,138	205,314
Less: board designated net assets	(169,830)	(137,276)
Total	\$ 666,088	\$ 543,138

97% and 92% of receivables at June 30, 2020 and 2019, 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:

	2020	2019
Interest and dividends	\$ 8,437	\$ 9,525
Net realized and unrealized gains	487	6,852
Gross investment income	8,924	16,377
Investment fees	(2,418)	(2,281)
Total	\$ 6,506	\$ 14,096

Note 4: Property and Equipment

Property and equipment include the following at June 30:

	2020	2019
Land	\$ 31,747	\$ 31,747
Building and building improvements	349,697	349,697
Leasehold improvements	53,079	53,079
Furniture and equipment	69,523	69,523
	504,046	504,046
Less: accumulated depreciation	369,136	335,500
Property and equipment, net	\$ 134,910	\$ 168,546

Depreciation expense was \$33,636 and \$37,496 for the years ended June 30, 2020 and 2019, 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, 2020 and 2019.

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.

During 2019, 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>
2021	\$ 57,953
2022	59,532
2023	57,342
2024	14,072
	<hr/>
	\$ 188,899

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 \$83,657 and \$78,347 for the years ended June 30, 2020 and 2019, 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.

In March 2020, the World Health Organization declared the outbreak of the novel coronavirus (COVID-19) as a pandemic, which continues to spread throughout the United States. Future potential impacts to HAVEN may include disruptions in the operations. While the business disruptions are expected to be temporary, management cannot reasonably estimate the length or severity of this pandemic, including any direct and indirect negative impact to HAVEN's financial position, results of operations and cash flows.

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:

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

	2019			
	Level 1	Level 2	Level 3	Total
Investments:				
Exchange traded funds	\$ 14,255	\$ -	\$ -	\$ 14,255
Mutual funds	191,059	-	-	191,059
Totals	\$ 205,314	\$ -	\$ -	\$ 205,314

All assets have been valued using a market approach. For the years ended June 30, 2020 and 2019, 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, 2020, approximately 47% of HAVEN's grant receivables were due from one grant maker. At June 30, 2019, approximately 54% of HAVEN's grant receivables were due from two grant makers.

During 2020, grant revenue from two grants represented approximately 31% of total revenues. During 2019, grant revenue from two grants represented approximately 32% of total revenues.

Note 11: Net Assets with Donor Restrictions

At June 30, 2020, net assets with donor restrictions were \$43,250 and were restricted due to time restrictions. There were no net assets with donor restrictions at June 30, 2019.

Note 12: Changes in Accounting Principle

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers* (Topic 606). The core principle of the guidance in ASU 2014-09 is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. HAVEN early adopted this guidance, effective July 1, 2019. HAVEN applied Topic 606 on a modified retrospective basis and elected the practical expedient in paragraph FASB ASC 606-10-65-1(f)(1), under which an entity need not restate contracts that begin and are completed within the same annual reporting period. There was no revenue reported under this standard and thus there were no changes to reported assets, liabilities, net assets, revenues, expenses or changes in net assets for either period presented in the accompanying financial statements as a result of adopting this standard.

In June 2018, the FASB issued ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (Topic 958). The amendments in this update assist entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) or as exchange (reciprocal) transactions and determining whether a transaction is conditional. The contribution guidance requires an entity to determine whether a transaction is conditional, which affects the timing of the revenue recognized. The amendments in this ASU apply to both resources received by a recipient and resources given by a resource provider. The accounting guidance is effective for fiscal years beginning after December 15, 2018. HAVEN adopted this guidance as of July 1, 2019, as required by the standard. HAVEN applied Topic 958 on a retrospective basis. There was no change to the opening balances of net assets and no prior period results were restated.

During 2016, the FASB issued ASU No. 2016-18, *Statement of Cash Flows*, to provide guidance on the presentation of restricted cash or restricted cash equivalents in the statement of cash flows. The accounting guidance is effective for fiscal years beginning after December 15, 2018. The guidance is to be applied using a retrospective transition method to each prior period presented. HAVEN adopted this guidance during the year ending June 30, 2020, which requires changes in all cash and cash equivalents, whether restricted or unrestricted, to be shown on the statement of cash flows. There was no restatement of prior period results needed upon adoption.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 13: 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 14: Refundable Advance Liabilities

At June 30, 2020, HAVEN had refundable advance liabilities of \$118,851 consisting of the following:

<i>June 30,</i>	2020
Payroll Protection Program	\$ 46,401
Cares Act Coronavirus Relief Funds	72,450
Totals	\$ 118,851

The amount of \$46,401 resulted 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 has determined the award is a conditional grant in accordance with FASB 958-605 and has applied the policy as described in Note 1. Accordingly, the award is reported as a refundable advance liability until the conditions are substantially met or explicitly waived.

HAVEN has interpreted the condition of the award to be the approval of the forgiveness application by the lender and SBA. Should the conditions of the award not be substantially met or explicitly waived, all or a portion of the award will be treated as a loan bearing interest at 1%. However, HAVEN anticipates that the conditions of the award will be substantially met, and the full amount of the award will be recognized as revenue.

During 2020, HAVEN received other pass-through grants totaling \$95,358 as a result of COVID-19. The grants were meant to stabilize and fortify organizations that provide domestic and sexual assault emergency services during the pandemic. Due to the virus, many victims of domestic violence were sheltered in hotels and approximately \$23,000 of the grant funds were used to cover this expense. The remaining amount of \$72,450, included in the refundable advance liability, represents the amount of funding received but not recognized as the restricted use of the funds had not been met as of June 30, 2020.

Note 15: Subsequent Events

Management has evaluated subsequent events through December 17, 2020, 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*

To the Board of Directors
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, 2020 and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 17, 2020.

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 2020-001, 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
December 17, 2020

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

To the Board of Directors
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, 2020. 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, 2020.

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 items 2020-002 and 2020-004. 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 2020-002, 2020-003, and 2020-004 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.

A handwritten signature in black ink that reads "Wipfli LLP".

Wipfli LLP
Bedford, New Hampshire
December 17, 2020

HAVEN - Violence Prevention and Support Services

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA 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	\$ 70,947	\$0
Crime Victims Assistance:				
Pass-Through from:				
New Hampshire Coalition Against Domestic and Sexual Violence				
VOCA	16.575	not provided	\$ 376,456	\$0
VOCA Housing First	16.575	not provided	\$ 50,404	\$0
VOCA Sexual Assault Services	16.575	not provided	\$ 30,738	\$0
VOCA Supplemental	16.575	not provided	\$ 23,977	\$0
Total CFDA 16.575 (M)			\$ 481,575	\$0
Total Department of Justice			\$ 552,522	\$0
Department of Health and Human Services				
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	\$ 22,908	\$0
New Hampshire Coalition Against Domestic and Sexual Violence				
Promoting Safe and Stable Families	93.556	not provided	\$ 155,434	\$0
New Hampshire Coalition Against Domestic and Sexual Violence				
Sexual Violence Prevention	93.136	not provided	\$ 47,341	\$0
Total Department of Health and Human Services			\$ 225,683	\$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	\$ 13,000	\$0

See Independent Auditor's Report

HAVEN - Violence Prevention and Support Services
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the year ended June 30, 2020

Pass-through from:					
City of Dover					
Community Development Block Grant, Public Service					
Agency Grant Program	14.218	not provided	\$	5,000	\$0
<hr/>					
Total Community Development Block Grant Entitlement Grant Cluster			\$	18,000	\$0
<hr/>					
Pass-Through from:					
New Hampshire Coalition Against Domestic and Sexual Violence					
Continuum of Care, Rapid Rehousing Program	14.267	not provided	\$	13,385	\$0
<hr/>					
Total Department of Housing and Urban Development			\$	31,385	\$0
<hr/>					
Department of Federal Emergency Management Agency					
Pass-through from:					
United Way					
Emergency Food and Shelter National Board Program	97.024	not provided	\$	8,475	\$0
<hr/>					
<hr/>					
Total federal award expenditures			\$	818,065	\$0
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(M) - audited as a major program

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, 2020

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
--	-----

Identification of major programs:

<u>CFDA Number(s)</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
Auditee qualified as low-risk auditee?	No

HAVEN - Violence Prevention and Support Services

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended June 30, 2020

Section II – Financial Statement Findings

Financial Statement 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, 2020

Section III – Federal Award Findings and Questioned Costs

Federal Award Finding 2020-002

US Department of Justice

Crime Victims Assistance CFDA No. 16.575

Pass-Through Grantor

New Hampshire Coalition Against Domestic and Sexual Violence

Questioned costs – \$0

Condition – HAVEN utilizes QuickBooks to track expenditures applied to the grants. In two 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 two 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.

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.

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 2020-003

US Department of Justice

Crime Victims Assistance CFDA No. 16.575

Pass-Through Grantor

New Hampshire Coalition Against Domestic and Sexual Violence

Questioned costs – None

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.

HAVEN - Violence Prevention and Support Services

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended June 30, 2020

Our testing included obtaining 40 time sheets and agreeing the time allocated to the grants per the approved timesheets. In 13 instances the amount charged to the grant did not agree to the time sheet. The time allocated to the grants was researched and concluded as allowable thus there was no questioned costs.

Criteria – The time sheets are developed based on a preliminary understanding of the grant budgets and not updated. The time sheets combined with the job description provide support for the allocation of the time to the grants but it is not clear and concise.

Cause – Ineffective time sheet design

Effect – Determining whether a charge of payroll is allowable under the grant is difficult.

Recommendation – We recommend that time sheets support the time allocated to the grant and that a second review be performed and documented by the Business Administrator for allowable charges to the grants.

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

Federal Award Finding 2020-004

US Department of Justice

Crime Victims Assistance CFDA No. 16.575

Pass-Through Grantor

New Hampshire Coalition Against Domestic and Sexual Violence

Likely questioned costs – \$0

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

Our testing included 8 out of 26 pay periods and consisted of comparing the total payroll expense charged to all of the grants and the actual payroll expense incurred. The projection from the testing results indicated that in total, all grants, not just the major program, may have had some additional payroll taxes charged.

Criteria – The calculation is done at 7.65% of the payroll allocated to the grant in a spreadsheet when it should be done proportionally based on the actual payroll taxes incurred.

Cause – Ineffective calculation design

Effect – Payroll taxes not actually incurred may be charged to a grant.

Recommendation – We recommend that the allocation of payroll taxes to the grants be reviewed and documented by the Executive Director.

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

HAVEN - Violence Prevention and Support Services

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended June 30, 2020

Section IV – Prior Year Findings

June 30, 2020 was the first year that HAVEN was subject to the Uniform Guidance. As such, there are no prior year findings.

Homeless Center for Strafford County

APPLICATION

APPLICANT INFORMATION	
Organization	Homeless Center for Strafford County Tax ID 02-0519859
Name of Program or Project	Sheltering Services
Name of Executive Director	Tracy S. Hardekopf, MS, MPP
Mailing Address	P.O. Box 7306 Rochester NH 03839
Physical Address	202 Washington St. Rochester NH 03839
Contact Person	Tracy Hardekopf Phone 603-332-3065
E-Mail	Execdirshelter@gmail.com Website www.homelesscenterforstraffco.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 #	02-0519859
*DUNS #	961601346
*SAM Expiration Date	10-15-2022

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 10,000 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. After School Care for K-4 th grade students. Repair of homeless shelter roof.) Support for sheltering services for homeless persons.

PROJECT LOCATION
Location(s) where <u>services</u> will be provided or physical improvements will be made. 202 Washington St. Rochester NH 03839

BENEFICIARIES

Beneficiaries:

For **FY 2023** (7/1/2022 – 6/30/2023) 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):

15-25 Dover Residents with extremely low, low and moderately low income

For **FY 2021** (7/1/2020 – 6/30/2021) please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population:

17

Were Dover CDBG funds used to fund this activity or project in **FY 2022** (7/1/2021 – 6/30/2022):

yes
If so, how much? *\$2,000 (Sars - cov-2) and \$6,625.00*

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

Homeless Stratford County Community Residents (Priority Clients)

NARRATIVE – PUBLIC SERVICE ACTIVITY 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.

Operational Support to Cover, Staffing and Utilities

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

Tracy Hardekopf. -E.D.

NARRATIVE – PUBLIC FACILITY 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 1: # of children who participate in

Example 2: Decreased dependence on emergency care facilities for non-emergency care of low/mod adults	afterschool program Example 2: Increase in number of low/mod income residents that seek care from health program.
Increase access to Housing	# of clients permanently housed
Increase access to Human Srvs.	# of clients with increased supports
Increase Health Stability	# of clients with Health Supports

DESCRIPTION OF ORGANIZATION

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

AUDIT AND EVALUATION

Does your organization have an annual CPA audit or other financial statement? *All accounting by CPA firm*
 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. *United Way, IDNle, CDBG-*

BOARD OF DIRECTORS

Name	Residence (city/town)
Kathe Levesque	Rochester
Christine Morris	Barrington
Brant Dolleman	Dover
Rachel Gilman	New Durham
Tony Viel	Rochester
Brian Therrien	Dover
Brooke Anderson	Dover
Peter Martins	Barrington
Sharon Sewell	Lebanon, ME
Jim Korth	Barrington

BUDGET

Use box 1 or 2 below to provide a budget. 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> (Non-Construction Projects)			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding	Total Proposed Budget
Office Supplies			

Utilities	3,000.00	Ø	3,000.00
Repairs/Maintenance			
Travel			
Salaries (List relevant positions)	7,000.00	Ø	7,000.00
Intake counselors Night/weekend staff			
Other:			
TOTAL PROPOSED BUDGET:	10,000.00	Ø	10,000.00

2. Public Facilities: (Project)			
	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 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>			

FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed for this 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:			

AGENCY BUDGET

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		0	
State Funds		200,000 ⁰⁰	0
Foundations/Private Contributions		50,000 ⁰⁰	50,000 ⁰⁰

United Way	12,888 ⁰⁰	12,888 ⁰⁰
Fundraising or other income Corporate/Gala/Appeal	238,176.80	223,576.80
Other (describe) L5 Grant + RDNL Grant	54,400 ⁰⁰	0
Community Dev. Block Grant (include anticipated request)	\$61,000 ⁰⁰	\$85,000 ⁰⁰
TOTAL REVENUE	616,464.80	371,464.80
EXPENSES		
Salaries	193,426 ⁰⁰	215,000
Fringe Benefits	0	
Supplies (include printing/copying)	28,934 ²⁰	25,000
Travel	7,700 ⁰⁰	8,000
Training	3,112 ⁰⁰	3,000
Communications	4,400 ⁰⁰	5,000
Audit	5,000 ⁰⁰	5,000
Property Maintenance	20,000 ⁰⁰	20,000
Service Contracts	20,000 ⁰⁰	20,000
Construction Supplies/Materials	35,000 ⁰⁰	75,000 ⁰⁰
Other (describe) Finish Building Contract	274,821 ⁰⁰	20,000 ⁰⁰
TOTAL EXPENSES	592,393.20	
NET (Income - Expenses)	24,070.80	-15464.80

(2% hold back)

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	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	HUD [Agency Name]			\$	\$
Direct Program	CDBG [Program Name]				
Passed Through	Boston [Entity Name]	35,000		\$ 35,000 ⁰⁰	\$ 35,000 ⁰⁰

For Facility	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]	26,000		\$ 18,500 ⁰⁰	\$ 18,500 ⁰⁰
Cares 18,500/7,500	[Program Name]			7,500 ⁰⁰	7,500 ⁰⁰
Total U.S. Dept. of	[Agency Name]			\$	\$
Total Expenditure of Federal Awards		61,000 ⁰⁰		\$ 61,000 ⁰⁰	\$ 61,000 ⁰⁰
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: Lee, Barrington,	[Agency Name]	4,000 ⁰⁰		\$ 4,000 ⁰⁰	\$ 4,000 ⁰⁰
	[Program Name]				
Total Local Assistance:	[Agency Name]			\$	\$
Total State and Local Awards		4,000 ⁰⁰		\$	\$
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE		65,000 ⁰⁰		\$ 65,000 ⁰⁰	\$ 65,000 ⁰⁰

Breakdown: Facilities 35,000⁰⁰
operations 11,500⁰⁰
Cares 18,500⁰⁰

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.

Tracy Hardkopf
SIGNATURE
Tracy Hardkopf
PRINTED NAME

11-19-2021
DATE
Exec. Dir.
TITLE

HOMELESS CENTER FOR STRAFFORD COUNTY

FINANCIAL STATEMENTS

FOR THE PERIODS ENDED SEPTEMBER 30, 2021 AND SEPTEMBER 30, 2020

(603) 742-8894 - FAX (603) 742-6042
680 Central Avenue Dover, NH 03820

RAICHE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS, PA

(603) 330-1040 - FAX (603) 330-1041
16 Wakefield Street Rochester, NH 03867

(603) 431-6300 - FAX (603) 742-6042
1 NH Avenue, Suite 125 Portsmouth, NH 03801

To the Board of Directors of
Homeless Center for Strafford County
Rochester, NH 03839

Management is responsible for the accompanying financial statements of Homeless Center for Strafford County, (a nonprofit corporation) which comprise the Statements of Assets, Liabilities and Net Assets-Cash Basis as of September 30, 2021 and September 30, 2020, and the related Statements of Revenues and Expenses-Cash Basis for the periods then ended in accordance with the cash basis of accounting, and for determining the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information included in the accompanying Statement of Revenue Expenses-Budget vs. Actual-Cash Basis for three months ending September 30, 2021 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have performed a compilation engagement on the information. We have not audited or reviewed the information and, accordingly, do not express an opinion, a conclusion, or provide any assurance on such information.

We are not independent with respect to the Homeless Center for Strafford County.

Raiche & Company CPA's, PA

Raiche & Company CPA's, P.A.
Rochester, New Hampshire

October 25, 2021

HOMELESS CENTER FOR STRAFFORD COUNTY
Statements of Assets, Liabilities and Net Assets-Cash Basis
 As of September 30, 2021

	Sep 30, 21	Sep 30, 20
ASSETS		
Current Assets		
Checking/Savings		
10000 · Checking-Operations-0244	230,341.00	235,710.86
10001 · Paypal	745.53	1,435.90
10004 · Petty Cash	193.98	184.60
Total Checking/Savings	<u>231,280.51</u>	<u>237,331.36</u>
Other Current Assets		
11000 · Payroll Clearing Account	2,355.88	2,341.08
Total Other Current Assets	<u>2,355.88</u>	<u>2,341.08</u>
Total Current Assets	<u>233,636.39</u>	<u>239,672.44</u>
Fixed Assets		
13000 · Property, Plant & Equipment		
13005 · Land	210,049.50	259,058.00
13015 · Appliances	8,399.98	0.00
13020 · Leasehold Improvements(Shelter)	24,558.20	24,558.20
13030 · Furniture and Equipment	17,308.77	19,013.77
13040 · Vehicles	33,407.50	0.00
Total 13000 · Property, Plant & Equipment	<u>293,723.95</u>	<u>302,629.97</u>
14000 · Accumulated Depreciation	-32,740.01	-20,868.52
Total Fixed Assets	<u>260,983.94</u>	<u>281,761.45</u>
Other Assets		
Construction in Progress-Unrest	56,650.00	0.00
Board Designated		
10003 · Profile Bank-5252	45,528.27	185,499.21
10010 · Held in Capital Campaign Accts.	408,408.19	131,993.91
Total Board Designated	<u>453,936.46</u>	<u>317,493.12</u>
Donor Restricted		
10007 · Capital Campaign-Savings	5.00	5.00
10008 · Capital Campaign-Money Market	232,343.59	115,620.60
10009 · Capital Campaign-12 month CD	0.00	116,368.31
10020 · Construc in Prgrs with Restrict	853,844.66	0.00
10015 · Less Amt without Donor Restrict	-408,408.19	-131,993.91
Total Donor Restricted	<u>677,785.06</u>	<u>100,000.00</u>
Total Other Assets	<u>1,188,371.52</u>	<u>417,493.12</u>
TOTAL ASSETS	<u><u>1,682,991.85</u></u>	<u><u>938,927.01</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
24000 · Payroll Liabilities		
24030 · State Unemployment Tax	4.49	0.00
Total 24000 · Payroll Liabilities	<u>4.49</u>	<u>0.00</u>
Total Other Current Liabilities	<u>4.49</u>	<u>0.00</u>
Total Current Liabilities	<u>4.49</u>	<u>0.00</u>

HOMELESS CENTER FOR STRAFFORD COUNTY
Statements of Assets, Liabilities and Net Assets-Cash Basis
As of September 30, 2021

	Sep 30, 21	Sep 30, 20
Long Term Liabilities		
Loan Land - City of Dover	100,000.00	100,000.00
PPP Covid 19 Loan	0.00	22,487.00
Total Long Term Liabilities	100,000.00	122,487.00
Total Liabilities	100,004.49	122,487.00
Equity		
32000 - Without Donor Restrictions	1,290,061.71	657,947.69
Net Income	292,925.65	158,492.32
Total Equity	1,582,987.36	816,440.01
TOTAL LIABILITIES & EQUITY	1,682,991.85	938,927.01

HOMELESS CENTER FOR STRAFFORD COUNTY
Statements of Revenues and Expenses-Cash Basis
September 2021

	Sep 21	Sep 20
Ordinary Income/Expense		
Income		
43400 · Direct Public Support		
43410 · Corporate Contributions		
43415 · Benevity / Liberty Impact Fund	250.00	947.02
43430 · Holy Rosary Credit Union	0.00	5,000.00
43700 · Turbocam	2,015.40	0.00
43445 · United Way		
43455 · Individual Contributions	31.57	0.00
43460 · United Way Grants	2,470.99	1,073.33
Total 43445 · United Way	2,502.56	1,073.33
43600 · Other Corporate Contributions		
Community Gifting	1,000.00	0.00
PayPal Giving Fund	1.14	1,338.40
Total 43600 · Other Corporate Contributions	1,001.14	1,338.40
Total 43410 · Corporate Contributions	5,769.10	8,358.75
43550 · Individuals	-241.27	2,524.00
Total 43400 · Direct Public Support	5,527.83	10,882.75
44500 · Government Grants		
41200 · Municipality		
44540 · Rochester-Facilities	6,095.30	0.00
44550 · Barrington-Facilities	1,000.00	0.00
Total 41200 · Municipality	7,095.30	0.00
44500 · Government Grants - Other	0.00	162,495.00
Total 44500 · Government Grants	7,095.30	162,495.00
45000 · Investments		
45020 · Interest-Profile Fund 1	3.74	22.23
45030 · Interest-Savings, Short-term CD	57.28	217.76
Total 45000 · Investments	61.02	239.99
Total Income	12,684.15	173,617.74
Expense		
Small Tools & Equipment	203.40	0.00
62100 · Contract Services		
62110 · Accounting Fees	744.00	592.00
62150 · Outside Contract Services	3,000.00	599.00
Total 62100 · Contract Services	3,744.00	1,191.00
62810 · Depreciation Expense	1,074.67	351.84
62800 · Facilities Expense		
Supplies-General	1,619.92	0.00

HOMELESS CENTER FOR STRAFFORD COUNTY
Statements of Revenues and Expenses-Cash Basis
September 2021

	<u>Sep 21</u>	<u>Sep 20</u>
62890 · Utilities - Shelter		
Internet	558.60	287.35
Heat & Gas	1,601.40	0.00
Total 62890 · Utilities - Shelter	2,160.00	287.35
62800 · Facilities Expense - Other	319.98	0.00
Total 62800 · Facilities Expense	4,099.90	287.35
65000 · Operations		
Advertising	48.96	0.00
Gifts & Recognition		
Volunteer Appreciation	191.96	0.00
Total Gifts & Recognition	191.96	0.00
Licenses & Fees	520.59	0.00
Lunches - Rotary Club	40.00	0.00
65040 · Office Expense & Supplies	453.80	383.41
Paypal Fees	10.08	22.58
65020 · Postage and Delivery Expense	12.35	9.95
65030 · Printing and Copying	25.60	0.00
Supplies - Operations	159.98	0.00
65050 · Telephone Expense		
Cell Phone	80.00	176.01
Total 65050 · Telephone Expense	80.00	176.01
Total 65000 · Operations	1,543.32	591.95
65100 · Other Types of Expenses		
65110 · Criminal Background Checks	10.00	0.00
65120 · Insurance-Liability, D&O & W.C.	387.50	0.00
65145 · Resident Expenses	202.57	11.49
Total 65100 · Other Types of Expenses	600.07	11.49
66000 · Payroll Expenses		
11550 · Salaries & Wages	5,356.00	5,008.00
11560 · Payroll Taxes	409.71	383.12
11580 · State Unemployment Tax	4.49	0.00
Total 66000 · Payroll Expenses	5,770.20	5,391.12
68300 · Travel and Meetings		
Gasoline	6.02	0.00
68320 · Travel-Mileage	234.20	41.25
Total 68300 · Travel and Meetings	240.22	41.25
Total Expense	17,275.78	7,866.00
Net Ordinary Income	-4,591.63	165,751.74
Net Income	-4,591.63	165,751.74

HOMELESS CENTER FOR STRAFFORD COUNTY
Statements of Revenues and Expenses-Cash Basis
July through September 2021

	Jul - Sep 21	Jul - Sep 20
Ordinary Income/Expense		
Income		
43300 · Direct Public Grants	1,600.00	0.00
43330 · Foundation and Trust Grants	54,821.48	0.00
43400 · Direct Public Support		
Restricted-NECU & SCU Payments	5,000.00	0.00
Restricted-State Tax Credits	200,000.00	0.00
Restricted - Capital Campaign	5,000.00	0.00
43410 · Corporate Contributions		
43415 · Benevity / Liberty Impact Fund	1,597.26	3,276.53
43430 · Holy Rosary Credit Union	0.00	5,000.00
43700 · Turbocam	3,516.88	361.42
43445 · United Way		
43450 · EFSP Funding	32,405.00	0.00
43455 · Individual Contributions	115.57	314.48
43460 · United Way Grants	4,617.65	3,219.99
Total 43445 · United Way	37,138.22	3,534.47
43600 · Other Corporate Contributions		
Community Gifting	2,250.00	0.00
PayPal Giving Fund	1.14	1,338.40
Hannafords	0.00	24.00
43600 · Other Corporate Contributions - Other	0.00	1,575.00
Total 43600 · Other Corporate Contributions	2,251.14	2,937.40
43410 · Corporate Contributions - Other	0.00	500.00
Total 43410 · Corporate Contributions	44,503.50	15,609.82
43550 · Individuals	3,999.73	5,701.00
Total 43400 · Direct Public Support	258,503.23	21,310.82
Fundraising-Board		
Spring Gala Event	0.00	-1,700.00
Total Fundraising-Board	0.00	-1,700.00
44500 · Government Grants		
41200 · Municipality		
44525 · Lee-Facilities	1,000.00	1,000.00
44540 · Rochester-Facilities	6,095.30	0.00
44550 · Barrington-Facilities	1,000.00	0.00
44560 · CDBG-Rochester	43,904.70	0.00
Total 41200 · Municipality	52,000.00	1,000.00
44500 · Government Grants - Other	0.00	162,495.00
Total 44500 · Government Grants	52,000.00	163,495.00
45000 · Investments		
45020 · Interest-Profile Fund 1	23.40	101.55
45030 · Interest-Savings, Short-term CD	271.84	671.69
Total 45000 · Investments	295.24	773.24
Total Income	367,219.95	183,879.06

HOMELESS CENTER FOR STRAFFORD COUNTY
Statements of Revenues and Expenses-Cash Basis
July through September 2021

	<u>Jul - Sep 21</u>	<u>Jul - Sep 20</u>
Expense		
Small Tools & Equipment	36,326.00	0.00
62100 · Contract Services		
62110 · Accounting Fees	1,404.00	1,704.00
62150 · Outside Contract Services	3,000.00	7,349.00
Total 62100 · Contract Services	4,404.00	9,053.00
62810 · Depreciation Expense	3,728.01	1,055.52
62800 · Facilities Expense		
Supplies-General	5,647.42	28.95
62890 · Utilities - Shelter		
Internet	699.62	435.04
Heat & Gas	605.60	121.96
Total 62890 · Utilities - Shelter	1,305.22	557.00
62800 · Facilities Expense - Other	489.93	0.00
Total 62800 · Facilities Expense	7,442.57	585.95
65000 · Operations		
Advertising	205.37	0.00
Food Purchases	6.38	0.00
Gifts & Recognition		
Volunteer Appreciation	191.96	0.00
Total Gifts & Recognition	191.96	0.00
Licenses & Fees	520.59	75.00
Lunches - Rotary Club	100.00	40.00
65040 · Office Expense & Supplies	1,635.76	553.96
Paypal Fees	37.41	24.39
65020 · Postage and Delivery Expense	22.50	67.70
65030 · Printing and Copying	25.60	0.00
Service Charges-Bank	5.00	0.00
Supplies - Operations	659.93	7.00
65050 · Telephone Expense		
Cell Phone	160.00	256.01
Total 65050 · Telephone Expense	160.00	256.01
Website Expense	20.16	0.00
Total 65000 · Operations	3,590.66	1,024.06
65100 · Other Types of Expenses		
65110 · Criminal Background Checks	10.00	25.00
65120 · Insurance-Liability, D&O & W.C.	387.50	-774.50
65140 · Professional Development	19.80	0.00
65145 · Resident Expenses	1,013.63	-1,897.26
Total 65100 · Other Types of Expenses	1,430.93	-2,646.76

HOMELESS CENTER FOR STRAFFORD COUNTY
Statements of Revenues and Expenses-Cash Basis
 July through September 2021

	Jul - Sep 21	Jul - Sep 20
66000 · Payroll Expenses		
11550 · Salaries & Wages	15,436.00	15,024.00
11560 · Payroll Taxes	1,180.83	1,149.34
11580 · State Unemployment Tax	318.95	0.00
Total 66000 · Payroll Expenses	16,935.78	16,173.34
68300 · Travel and Meetings		
Gasoline	6.02	0.00
68320 · Travel-Mileage	430.33	141.63
Total 68300 · Travel and Meetings	436.35	141.63
Total Expense	74,294.30	25,386.74
Net Ordinary Income	292,925.65	158,492.32
Net Income	292,925.65	158,492.32

My Friend's Place

APPLICATION

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
<p>Please Identify the Type of Organization Applying for Funds (<i>Note: More than one may apply</i>)</p> <p> <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): </p>	
Tax ID # 02-0407497	
*DUNS # 017249801	*SAM Expiration Date 12/2/2020

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
<p>Amount of Dover CDBG funds requested for activity/project: \$ 30,000 Emergency Shelter and Transitional housing for single men, women and families.</p>
<p>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. <i>After School Care for K-4th grade students. Repair of homeless shelter roof.</i>) Emergency Shelter and Transitional housing for single men, women and families.</p>

PROJECT LOCATION
<p>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</p>

BENEFICIARIES
<p>Beneficiaries:</p> <p>For FY 2023 (7/1/2022 – 6/30/2023) 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): 35</p> <p>For FY 2021 (7/1/2020 – 6/30/2021) please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 37 (31 in the Emergency Shelter and 6 in Transitional Housing)</p>

Were Dover CDBG funds used to fund this activity or project in FY 2022 (7/1/2021 – 6/30/2022): Yes

If so, how much? \$36,000 (\$11,000 for Operations and \$25,000 to replace windows in the Shelter)

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

NARRATIVE – PUBLIC SERVICE ACTIVITY 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 great 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 Married Couple, 1 single parent families, 6 single females, 21 single males including 1 child in the emergency shelter and 2 single parents with 3 children and 1 single male in the transitional housing program who were Dover residents. It is important to note that we served far more singles and far less families than 1 years past, we attribute this to the COVID moratorium on evictions, it is unclear if this will continue to trend this way.

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 a 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 16 months to 2 years.

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

NARRATIVE – PUBLIC FACILITY 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.
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. N/A

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
Britnie Lia, Member	Dover, NH
Brad Gould, Member	Dover, NH
Mark Bowen, Member	Greenland, NH

BUDGET

Use box 1 or 2 below to provide a budget. 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
	Dover CDBG Funds Requested	Other Funding	Total Proposed Budget
Office Supplies	N/A	\$3,000	\$3,000
Utilities	N/A	\$30,000	\$30,000
Repairs/Maintenance	N/A	\$29,000	\$29,000
Travel	N/A	\$1,200	\$1,200
Salaries (List relevant positions)			
Program Assistant	\$10,000	\$7,000	17,808
Resident Managers X6	\$20,000	\$63,328	83,328
Case Manager		46,713	46,713
Other:			
TOTAL PROPOSED BUDGET:	\$30,000	\$181,172	\$211,172

2. Public Facilities: (Project)			
	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 wage rates estimates.			
Construction			
Other (list)			
<i>Total Hard Costs</i>			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			
<i>Total Soft Costs</i>			
TOTAL PROPOSED BUDGET:			

FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed for this 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:	6,000	6,000	EFSP Funding
State:	Committed: Pending: Proposed:	129,202	129,202	SGIA Funding \$64,223 ESG COVID Funding: 64,980

Local:	Committed: Pending: Proposed:	13,247 3,000	16,247	Rochester CDBG: 11,429 Rochester COVID": 1,818 Other Cities & Towns: 3,000
Private:	Committed: Pending: Proposed:	57,500	57,500	Donations from the public and other direct support
Portsmouth CDBG:	Committed: Pending: Proposed:			
Dover CDBG:	Committed: Pending: Proposed:	36,000	36,000	Dover CDBG 11,000 Dover CDBG Projects: 25,000
Other: Fundraising, Rent, Grants	Committed: Pending: Proposed:	30,000 20,000 141,205	191,205	United Way: 20,000 Rent: 30,000 Fundraising: 141,205
Total:	Committed: Pending: Proposed:	214,449 80,500 141,205	436,154	

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:			

AGENCY BUDGET

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 7/1/2021 to 6/30/2022	Current Year	Next Year (projected)
REVENUES		
Federal Funds	6,000	6,000
State Funds	129,203	100,000
Foundations/Private Contributions	57,500	58,000

United Way	20,000	20,000
Fundraising or other income	171,205	180,000
Other (describe) Other cities and towns	3,000	3,000
Community Dev. Block Grant (include anticipated request)	49,247	30,000
Total Revenue	436,155	397,000
EXPENSES		
Salaries	253,056	216,520
Fringe Benefits	19,703	20,000
Supplies (include printing/copying)	14,800	15,000
Travel	1,250	1,350
Training	50	50
Communications	6,000	6,000
Audit	0	0
Property Maintenance	29,000	30,000
Service Contracts	12,505	12,700
Construction Supplies/Materials	0	0
Other (describe): Service Charges, Fees, Volunteer & board expenses, Utilities, Fundraising expenses, Advertisement, Insurances, Retirement, Resident Support Services	85,835	86,000
Total Expenses	422,199	384,620
NET (Income - Expenses)	13,956	12,380

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CDEFA Number	Pass-Through Entity's Identifying Number	Passed Through to Subrecipient	Total Federal Expenditures

U.S. Dept. of	FEMA			\$6,000	\$6,000
Direct Program	EFSP				
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				\$6,000	\$6,000
NH Dept. of	DHHS			\$129,203	\$
	Bureau of Homeless & Housing				
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				\$129,203	\$
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$135,203	\$

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.

SUSAN FORD
SIGNATURE

11/17/21
DATE

SUSAN M. FORD
PRINTED NAME

EXECUTIVE DIRECTOR
TITLE

My Friends Place Budget FY 21/22

	2020 Budget	Actual Jul 19 - June 30	2022 Budget
Ordinary Income/Expense			
Income			
42000 · State of New Hampshire-SGIA	100,000.00	94,811.79	129,202.65
43300 · Direct Public Grants	500.00	32,000.00	500.00
43400 · Direct Public Support			
43410 · Corporate Contributions	30,000.00	42,292.24	32,000.00
43450 · Individ, Business Contributions	11,000.00	10,098.80	11,000.00
43460 · Thanksgiving Appeal	18,000.00	19,068.50	20,000.00
43470 · Memorial	5,000.00	5,600.00	5,000.00
43480 · Fundraising	1,000.00	719.00	1,000.00
43400 · Direct Public Support - Other	-	6,910.40	5,000.00
Total 43400 · Direct Public Support	65,000.00	84,688.94	74,000.00
43401 · City Of Dover	12,000.00	12,178.00	11,000.00
43402 · City Of Rochester	8,000.00	8,000.00	13,246.85
43403 · Other Cities and Towns	3,000.00	2,324.99	3,000.00
43490 · Faith Based donations	2,000.00	7,500.00	4,000.00
44000 · MFP Rent	18,000.00	12,422.57	15,000.00
44010 · 21/23 Hough Street Rent	8,000.00	3,137.54	7,000.00
44030 · 25A/B East Concord Street Rent	8,000.00	9,321.50	8,000.00
44800 · Indirect Public Support			
44820 · United Way, CFC Contributions	14,000.00	28,433.07	20,000.00
44830 · FEMA/HUD	2,500.00	-	6,000.00
45000 · Investments			
45030 · Interest-Savings, Short-term CD	5.00	108.18	5.00
45000 · Investments - Other	200.00	(12.26)	200.00
Total 45000 · Investments	205.00	95.92	205.00
46400 · Other Types of Income			
46430 · Miscellaneous Revenue	1,000.00	13,547.28	
46440 · Special Events	15,000.00	15,929.72	20,000.00
46450 · Bingo income (Net)	77,000.00	54,919.74	100,000.00
Total Income	334,205.00	379,311.06	411,154.50
Expense			
60900 · Business Expenses			
60920 · Business Registration Fees	-	150.00	
Total 60900 · Business Expenses			
61000 · Citizens Bank			
61010 · Bank Service charges			
61011 · Bank Service Chages	144.00	188.84	50.00
61012 · Bank Service Charges -Bingo	-	32.50	
61010 · Bank Service charges - Other	-		
Total 61010 · Bank Service charges	144.00	221.34	50.00
Total 61000 · Citizens Bank	144.00	221.34	50.00
62100 · Contract Services			

My Friends Place Budget FY 21/22

	2020 Budget	Actual Jul 19 - June 30	2022 Budget
62110 · Accounting Fees	6,000.00	6,000.00	6,000.00
62140 · Legal Fees	1,500.00	4,687.27	2,000.00
62160 · Board related Expenses	1,000.00	456.71	1,000.00
Total 62100 · Contract Services	8,500.00	11,143.98	9,000.00
62170 · Volunteer support	500.00	1,465.90	500.00
62800 · Facilities and Equipment			
62810 · Depr and Amort - Allowable			
62840 · Equip Rental and Maintenance			
Total 62800 · Facilities and Equipment			
63000 · Repairs & Maintenance			
63005 · Washington St Repairs			
63006 · Snowplowing	1,000.00	810.00	1,000.00
63005 · Washington St Repairs - Other	10,000.00	24,834.80	13,000.00
Total 63005 · Washington St Repairs	11,000.00	25,644.80	14,000.00
63010 · 21/23 Hough Street Repairs	1,500.00	1,228.51	1,500.00
63030 · 25A/B E Concord Repairs	1,500.00	468.00	1,500.00
63200 - Grant Expenditure suspense acct		1,512.00	
63000 · Repairs & Maintenance - Other	-	133.70	12,000.00
Total 63000 · Repairs & Maintenance	14,000.00	28,987.01	29,000.00
64000 · Utilities			
64010 · Washington St Utilities	14,345.84	15,509.98	17,245.00
64020 · 25A/B E Concord Street Utilities	9,270.00	4,820.98	5,417.00
64040 · 21/23 Hough Street Utilities	9,270.00	4,315.67	7,461.00
64000 · Utilities - Other	-		
Total 64000 · Utilities	32,885.84	24,646.63	30,123.00
65000 · Operations			
65011 · Household Supplies	-	318.10	
65015 · Miscellaneous	(0.01)		
65017 · Fund Raising	2,800.00	193.39	2,600.00
65018 · Donations	-		
65020 · Postage, Mailing Service	1,300.00	1,663.12	1,500.00
65022 · Food & Clothing	3,000.00	3,540.36	4,500.00
65030 · Printing and Copying	1,200.00	3,360.00	1,200.00
65035 · Office Supplies	3,600.00	5,744.31	2,600.00
65040 · Supplies	6,422.42	6,526.32	5,000.00
65050 · Telephone, Telecommunications	4,300.00	5,078.66	6,000.00
65060 · Advertisement	200.00	53.96	200.00
65070 · Copier Payments	360.00	360.00	360.00
65080 · Security Alarm Monitoring	450.00	458.00	450.00
65090 · Dumpster	2,076.00	2,190.85	2,820.00
65000 · Operations - Other	364.50	1,237.62	
Total 65000 · Operations	26,072.91	30,724.69	27,230.00
65100 · Other Types of Expenses			

My Friends Place Budget FY 21/22

	2020 Budget	Actual Jul 19 - June 30	2022 Budget
65130 · Staff Mileage	1,200.00	645.57	1,200.00
65160 · Background Checks	300.00	495.00	400.00
65162 · License, Permit & Registration	250.00	332.00	325.00
65165 · Association Dues	1,200.00	1,415.00	1,200.00
Total 65100 · Other Types of Expenses	2,950.00	2,887.57	3,125.00
65131 · Staff Support Services	-	277.79	
65200 · Insurance			
65210 · Health Insurance, Employee	20,000.00	13,635.08	17,000.00
65220 · Insurance - Liability, D and O	13,000.00	10,490.01	10,000.00
Total 65200 · Insurance	33,000.00	24,125.09	27,000.00
66000 · Payroll Expenses			
66001 · Employee Wages			
66002 · Cost of Payroll	900.00	961.95	950.00
66005 · Workers Compensation	15,176.90	6,923.00	13,000.00
66006 · Employer Quarterly Tax			
66000 · Payroll Expenses - Other	266,098.42	205,618.22	266,098.42
Total 66000 · Payroll Expenses	282,175.32	213,503.17	280,048.42
66003 · Retirement	2,500.00	1,529.84	2,703.00
67000 · Bingo Unrestricted			
67015 · Bingo Supplies	7,000.00	5,074.83	-
Total 67000 · Bingo Unrestricted	7,000.00	5,074.83	-
68300 · Travel and Meetings -Staff			
68310 · Conference, Convention, Meeting	300.00	50.48	50.00
68320 · Travel	-	50.70	
Total 68300 · Travel and Meetings -Staff	300.00	101.18	50.00
70100 · Resident Support Services			
70100 · Resident Support Services - Other	1,500.00	971.09	900.00
Total 70100 · Resident Support Services	1,500.00	971.09	900.00
Total Expense	411,528.06	345,660.11	409,729.42
Net Ordinary Income	(77,323.06)	33,650.95	1,425.08
Net Income	(77,323.06)	33,650.95	1,425.08

MY FRIEND'S PLACE

FINANCIAL STATEMENTS

Years Ended June 30, 2020 and 2019

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of My Friend's Place (a New Hampshire Non-Profit Organization), which comprise the statements of financial position as of June 30, 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 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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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.

(continued)

Opinion

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, 2020 and 2019, and the changes in net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Hodgdon, Wilson & Griffin

Hodgdon, Wilson & Griffin
Portsmouth, New Hampshire

May 24, 2021

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

	2020	2019
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 286,821	\$ 153,364
Grants receivable	10,728	36,493
Investments	1,162	1,169
Inventory	9,000	2,662
Prepaid expenses	2,308	2,619
Total current assets	310,019	196,307
PROPERTY, PLANT AND EQUIPMENT		
Land	87,150	87,150
Buildings and improvements	828,092	815,085
Furniture and fixtures	42,634	42,634
Equipment	45,579	42,511
Total property and equipment	1,003,455	987,380
Less accumulated depreciation	532,929	506,504
Property and equipment, net	470,526	480,876
OTHER ASSETS		
Endowment investments	9,263	9,760
Cash and cash equivalents	400	806
Total other assets	9,663	10,566
TOTAL ASSETS	\$ 790,208	\$ 687,749
<u>LIABILITIES & NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable	\$ 26,851	\$ 1,725
Accrued payroll and payroll taxes	6,094	3,399
Accrued earned time	2,879	1,985
Note payable, current portion	17,753	-
Total current liabilities	53,577	7,109
LONG-TERM LIABILITIES		
Note payable, net of current portion	22,569	-
Security deposit	400	806
Total long-term liabilities	22,969	806
Total liabilities	76,546	7,915
NET ASSETS		
Without donor restrictions	704,399	665,716
With donor restrictions	9,263	14,118
Total net assets	713,662	679,834
TOTAL LIABILITIES AND NET ASSETS	\$ 790,208	\$ 687,749

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

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

	2020	2019
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Public support and revenue:		
Public support		
Grants	\$ 173,528	\$ 164,832
Donations	108,118	84,024
United Way	23,033	18,124
Total public support	304,679	266,980
OTHER REVENUE		
Gaming revenue, net	57,610	77,761
Rent and miscellaneous	30,170	28,887
Interest income	108	87
Unrealized gain (loss) on investments	(12)	83
Total other revenue	87,876	106,818
Total public support and revenue	392,555	373,798
FUNCTIONAL EXPENSES		
Program services	284,124	296,690
Management and general	59,298	57,922
Fundraising	10,450	7,460
Total functional expenses	353,872	362,072
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	38,683	11,726
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	(4,855)	4,155
INCREASE (DECREASE) IN NET ASSETS	33,828	15,881
NET ASSETS, Beginning	679,834	663,953
NET ASSETS, Ending	\$ 713,662	\$ 679,834

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

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, 2019

	Program	Management and General	Fundraising	Total
Classified advertising and public relations	\$ -	1,481	-	\$ 1,481
Depreciation expense	23,037	724	-	23,761
Employee benefits	31,066	5,153	589	36,808
Insurance	4,812	7,219	-	12,031
Maintenance and repairs	34,549	1,449	-	35,998
Miscellaneous	834	-	-	834
Office expense	1,322	3,269	3,936	8,527
Professional fees	-	6,988	-	6,988
Resident support services	937	-	-	937
Salaries and wages	146,435	24,412	2,713	173,560
Supplies	8,317	4,302	-	12,619
Taxes, payroll	11,715	1,943	222	13,880
Telephone	4,026	212	-	4,238
Transportation expense	909	-	-	909
Utilities	28,731	770	-	29,501
TOTAL EXPENSES	\$ 296,690	\$ 57,922	\$ 7,460	\$ 362,072

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

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

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 33,828	\$ 15,881
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Unrealized (gain) loss on investments	12	(83)
Investment (income) loss	497	203
Depreciation	26,425	23,761
(Increase) decrease in:		
Grants receivable	25,765	(248)
Inventory	(6,339)	(1,239)
Prepaid expenses	310	2,065
Increase (decrease) in:		
Accounts payable	25,125	(706)
Accrued payroll and payroll taxes	2,694	567
Accrued earned time	893	(2,940)
Security Deposits	(406)	(1,594)
Total adjustments	74,976	19,786
Net cash provided by operating activities	108,804	35,667
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(16,075)	(30,224)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in borrowings	40,322	-
Net increase in cash	133,051	5,443
Cash at beginning of year	154,170	148,727
CASH AT END OF YEAR	\$ 287,221	\$ 154,170

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

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

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.

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.

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.

Cash does not include \$8,568 held by the Organization as of June 30, 2019. As required by State of New Hampshire regulations, this amount was held by the Organization in a separate account to be used as prizes for Bingo games. This cash was not available for any other purpose. During the year ended June 30, 2020 the Organization changed the format of its Bingo games and the separate account is no longer required.

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.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 2020 and 2019, 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.

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.

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, 2020 and 2019, no amounts for contributions of services were recognized in the financial statements.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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 24, 2021, the date that the financial statements were available to be issued.

On December 30, 2020, the Paycheck Protection Program Loan was forgiven as the Organization had used the \$40,322 loan amount for qualifying expenses.

Management is currently evaluating 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 (CONTINUED)

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 intended to use the entire loan amount for qualifying expenses. Under terms of the PPP, certain amounts of the loan may be forgiven if they are used for qualifying expenses as described. Monthly payments, starting on November 5, 2020, of \$2,267 includes principal and interest at 1.0%. Management has determined that the difference between recording interest on the note payable and presenting the note as non-interest bearing is not material to these financial statements.

Estimated required debt maturity assuming current terms and interest rates applied over the next five years is as follows for the years ending June 30,

2021.....	17,753
2022.....	22,569
2023.....	-
2024.....	-
2025.....	-
TOTAL.....	\$ <u>40,322</u>

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE E - NET ASSETS WITH DONOR RESTRICTIONS

As of June 30, 2020 and 2019, My Friend's Place has net assets with donor restrictions of \$9,263 and \$9,760, respectively, invested with The New Hampshire Charitable Foundation. In addition, for the year ended June 30, 2019, My Friend's Place had net assets with donor restrictions of \$4,358 held for the purchase and installation of computer equipment. The grant was fully expended during the year ended June 30, 2020.

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, 2020, gaming revenue, net of \$57,610 consisted of gaming revenue of \$673,746 less expenses of \$616,136.

For the year ended June 30, 2019, gaming revenue, net of \$77,761 consisted of gaming revenue of \$802,000 less expenses of \$724,239.

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, 2020 and 2019, retirement expense was \$1,294 and \$2,870, 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, 2020 and 2019, 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 (CONTINUED)

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>2020</u>	<u>2019</u>
Cash	\$ 286,821	\$ 153,364
Investments	<u>1,162</u>	<u>1,169</u>
	287,983	154,533
Less those unavailable for General expenditures within One year, due to:		
Contractual or donor imposed restrictions	-	4,358
Board designations	-	-
	<u> </u>	<u> </u>
Financial assets available To meet cash needs for General expenditures within One year	<u>\$ 287,983</u>	<u>\$ 150,175</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

APPLICATION

APPLICANT INFORMATION	
Organization Strafford Nutrition & Meals on Wheels	Tax ID 26-4545462
Name of Program or Project Homedelivered Meals 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 www.straffordmealsonwheels.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) 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 # 26-4545462	
*DUNS # 969911150	*SAM Expiration Date 3/27/22

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 3,000
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>) Funding will be used to help provide meals to homebound, elderly & low-income disabled Dover residents. Approximately 3,000 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 2023 (7/1/2022– 6/30/2023) 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 about 57 people.

For FY 2021 (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: 341

Were Dover CDBG funds used to fund this activity or project in FY 2022 (7/1/2021 – 6/30/2022): Yes, CARES funding
If so, how much? 8,000.00

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

NARRATIVE – PUBLIC SERVICE ACTIVITY 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 of units and for meals 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 homedelivered meal provided to a Rochester resident. It also allow 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. 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 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
<p>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</p>	<p>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.</p>
<p>Seniors who need meals to maintain health and independence will receive them.</p>	<p>No one qualified for the meals will be waitlisted for meals</p>

DESCRIPTION OF ORGANIZATION

Please provide a description for the organization or agency 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 bases.

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. 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.

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

BUDGET

Use box 1 or 2 below to provide a budget. 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
	Dover CDBG Funds Requested	Other Funding	Total Proposed Budget
Office Supplies			
Utilities			
Repairs/Maintenance			
Travel			
Salaries (List relevant positions)			
Other: Meals	3,000	21,750	24,750
TOTAL PROPOSED BUDGET:			

2. Public Facilities: (Project)			
	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 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>			

FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed for this 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:	20,000	20,000	Federal & State are combined under one contract
State:	Committed: Pending: Proposed:			Federal & State are combined under one contract
Local:	Committed: Pending: Proposed:			
Private:	Committed: Pending: Proposed:			
Portsmouth CDBG:	Committed: Pending: Proposed:			
Rochester CDBG:	Committed: Pending: Proposed:			
Other:	Committed: Pending: Proposed:	1,750	1,750	Combination of client donations, outside donations, and fundraising efforts.
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:			

AGENCY BUDGET

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 July1 to June 30	Current Year	Next Year (projected)
REVENUES		
Federal Funds	801,512	801,512
State Funds	Combined above	Combined Above
Foundations/Private Contributions	63,000	65,000
United Way		
Fundraising or other income	36,000	36,000
Other (describe) Grants	45,500	45,500
Community Dev. Block Grant (include anticipated request)	3,000	3,000
TOTAL REVENUE	949,012	951,012
EXPENSES		
Salaries	327,076	332,000
Fringe Benefits	26,000	28,600
Supplies (include printing/copying)	43,850	53,500
Travel	48,000	50,000
Training	1,500	2,000
Communications	5,800	4,600
Audit	8,000	7,400
Property Maintenance	10,000	10,000
Service Contracts	3,800	4,000
Construction Supplies/Materials		
Other (describe) Food/Meals	453,816	492,213
TOTAL EXPENSES	927,842	984,313
NET (Income - Expenses)	21,170	-33,301

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, 2021

SIGNATURE

DATE

JAYMIE CHAGNON

EXECUTIVE DIRECTOR

PRINTED NAME

TITLE

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**STRAFFORD NUTRITION & MEALS ON WHEELS
FINANCIAL STATEMENTS**

June 30, 2020

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ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

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

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of Strafford Nutrition & Meals on Wheels (a New Hampshire nonprofit Organization), which comprises the statements of financial position as of June 30, 2020 and the related statements of activities, changes in net assets and functional expenses and cash flows for the year 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 opinion.

Opinion

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, 2020, and the activities and changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Rowley & Associates, PC

Rowley & Associates, P.C.
Concord, New Hampshire
November 17, 2020

STRAFFORD NUTRITION & MEALS ON WHEELS
STATEMENT OF FINANCIAL POSITION
June 30, 2020
See Independent Auditors' Report

ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 481,576
Operating funds	7,206
Funds held for others	<u>488,782</u>
Total cash and cash equivalents	37,457
Grants receivable	2,277
Prepaid expenses	<u>528,516</u>
FIXED ASSETS	
Equipment	8,700
Less accumulated depreciation	<u>(5,438)</u>
	<u>3,262</u>
TOTAL ASSETS	<u><u>531,778</u></u>
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Accounts payable	9,074
Accrued expenses	17,314
Funds held for others	7,206
Leases payable - current portion	2,452
	<u>36,046</u>
LONG TERM LIABILITIES	
Leases payable	<u>1,352</u>
NET ASSETS	
Without Donor Restriction	<u>494,380</u>
Total Net Assets	<u>494,380</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 531,778</u></u>

Notes to Financial Statements

STRAFFORD NUTRITION & MEALS ON WHEELS
STATEMENT OF ACTIVITIES CHANGES IN NET ASSETS
For The Year Ended June 30, 2020
 See Independent Auditors' Report

	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	TOTAL
REVENUES & GAINS:			
Contributions, cash	\$ 157,787	\$ 1,000	\$ 158,787
Contributions, in-kind	13,542	-	13,542
Federal grants	562,353	-	562,353
Other grants	330,890	-	330,890
Covid-19 grants	112,325	-	112,325
Interest income	699	-	699
TOTAL SUPPORT AND REVENUE	<u>1,177,596</u>	<u>1,000</u>	<u>1,178,596</u>
Net assets released from donor imposed restriction	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>
EXPENSES			
Program expenses:			
Home delivered	85,613		85,613
Congregate	768,377		768,377
Total program expenses	<u>853,990</u>	<u>-</u>	<u>853,990</u>
Supporting expenses:			
Administrative	93,306		93,306
Fundraising	12,659		12,659
TOTAL EXPENSES	<u>959,955</u>	<u>-</u>	<u>959,955</u>
Increase in Net Assets	218,641	-	218,641
NET ASSETS, BEGINNING OF PERIOD	<u>275,739</u>	<u>-</u>	<u>275,739</u>
NET ASSETS , END OF PERIOD	<u>\$ 494,380</u>	<u>\$ -</u>	<u>\$ 494,380</u>

STRAFFORD NUTRITION & MEALS ON WHEELS
STATEMENT OF CASH FLOWS
For The Year Ended June 30, 2020
 See Independent Auditors' Report

CASH FLOWS FROM OPERATING ACTIVITIES	\$ 218,641
Change in Net Assets	
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	2,175
(Increase) decrease in operating assets	
Accounts receivable	8,480
Prepaid expenses	(543)
Other current assets	2,500
Increase (decrease) in operating liabilities	
Accounts payable	(33,974)
Accrued expenses	5,328
Funds held by others	7,206
Net cash provided by operating activities	<u>209,813</u>
 CASH FLOWS FROM FINANCING ACTIVITIES	
Principal paid on long-term debt	<u>(2,152)</u>
Net cash provided (used) by investing activities	<u>(2,152)</u>
 NET INCREASE IN CASH	207,661
 CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>281,121</u>
 CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 488,782</u></u>

SUPPLEMENTAL SCHEDULE OF CASH FLOW INFORMATION

Cash paid for interest	<u><u>\$ 656</u></u>
Contributions, in-kind	<u><u>\$ 13,542</u></u>

**STAFFORD NUTRITION & MEALS ON WHEELS
STATEMENT OF FUNCTIONAL EXPENSES**

For The Year Ended June 30, 2020

See Independent Auditors' Report

	Nutrition		Total Program	Administrative	Fundraising	Total
	Congregate	Home Delivered				
Contract food and paper	\$ 47,917	\$ 387,695	\$ 435,612	\$ -	\$ -	\$ 435,612
Salary and wages	29,740	240,621	270,361	65,562	2,028	337,951
Payroll taxes	2,299	18,601	20,900	5,225	-	26,125
Workers compensation	537	4,341	4,878	1,219	-	6,097
Travel	-	43,684	43,684	441	-	44,125
Office supplies	489	3,956	4,445	1,482	-	5,927
Operational supplies	630	5,095	5,725	-	-	5,725
Telephone and internet	417	3,370	3,787	1,263	-	5,050
Postage and shipping	97	785	882	-	-	882
Printing and publications	105	851	956	-	-	956
Dues and donations	-	-	-	2,525	-	2,525
Rent and utilities	2,018	16,321	18,339	4,797	-	23,136
Fundraising expense	-	-	-	-	10,631	10,631
Professional fees	160	1,292	1,452	5,808	-	7,260
Payroll service fees	426	3,448	3,874	-	-	3,874
Insurance expense	393	3,176	3,569	3,568	-	7,137
Depreciation expense	120	967	1,087	1,088	-	2,175
Interest expense	36	292	328	328	-	656
Covid-19 food and supply costs	-	32,030	32,030	-	-	32,030
Miscellaneous	229	1,852	2,081	-	-	2,081
Total Expenses	\$ 85,613	\$ 768,377	\$ 853,990	\$ 93,306	\$ 12,659	\$ 959,955

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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) in 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, 2020

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, 2020 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 \$2,175 for the year ended June 30, 2020.

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, 2020.

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, 2020

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, 2020

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, 2020 the Organization had \$235,682 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, 2020, which approximates fair value due to the relatively short maturity of these instruments.

New Accounting Pronouncement

During the year ended June 30, 2019, the Organization adopted the requirements of the Financial Accounting Standards Board's Accounting Standards Update No. 2016- 14— Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016- 14). This Update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities. A key change required by ASU 2016-14 is the net asset classes used in these financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with donor restrictions.

Subsequent Events

Management has considered subsequent events through November 17, 2020, 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, 2020

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, 2020 amounted to 6,446 hours.

The Organization received donated rental space during the year ended June 30, 2020. 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 30,2020.

NOTE 3. FAIR VALUE MEASUREMENTS

Fair values of assets measured on a recurring basis at June 30, 2020 are as follows:

	<u>Fair Value</u>	Significant Other Observable Inputs <u>Level (2)</u>
Grants Receivable	<u>\$37,457</u>	<u>\$37,457</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 57% of revenues were received through the Division of Elderly and Adult Services for the year ended June 30, 2020.

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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, 2020 in the amount of \$4,032.

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, 2020. Following is a summary of equipment held under capital lease:

Office equipment	\$8,700
Accumulated depreciation	<u>(5,438)</u>
	\$3,262

Future minimum lease payments as of June 30 are:

	2021	\$2,452
	2022	<u>1,352</u>
Net minimum lease payments		3,804
Amounts representing interest		<u>(542)</u>
Present value of net minimum lease payments		<u>\$3,262</u>

NOTE 7. OPERATING LEASES

The Organization renewed its lease for office space in January 2020. The lease is for one-year and calls for monthly rental payments of \$811. Total rent related to this space was \$9,594 during the year ended June 30, 2020.

Future minimum rent payments are: 2021: \$4,866.

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, 2020

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, 2020 was \$7,206.

NOTE 9. BOARD DESIGNATED NET ASSETS

The Organization had no board designated net assets as of June 30, 2020.

NOTE 10. 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:

	<u>2020</u>
Cash and cash equivalents	\$481,576
Grants Receivable	<u>37,457</u>
Total	<u>\$519,033</u>

SOS Recovery
Community
Organization

APPLICATION

APPLICANT INFORMATION	
SOS Recovery Community Organization dba Greater Seacoast Community Health Organization	Tax ID 02-0304203
Name of Program or Project SOS Recovery Community Organization - Community Care Coordination	
Name of Executive Director Janet Laatsch, CEO	
Mailing Address 311 Route 108 Somersworth, NH 03878 Physical Address 4 Broadway, Dover, NH 03820	
Contact Person John Burns, Director, SOS	Phone 603-969-1305
E-Mail John@sosrco.org	Website www.sosrco.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) 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 # 02-0304203	
*DUNS # 780054164	*SAM Expiration Date 12/23/21

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 75,000.00
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>) Provide funding to support community care coordination team of 4 to provide care coordination of individuals experiencing homelessness, unstable housing and transitions to support and connect with basic needs.

PROJECT LOCATION
Location(s) where services will be provided or physical improvements will be made. This will be a community based project in Strafford County with a focus on Dover, Rochester and Somersworth, NH. Total project requires over \$250,000 and this \$75,000 request would support community based efforts, outreach and coordination in Dover, NH.

BENEFICIARIES

Beneficiaries:

For **FY 2023 (7/1/2022 – 6/30/2023)** 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): 45

For **FY 2021 (7/1/2020 – 6/30/2021)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: This was not a program of SOS until 7/1/2021. However, from Jan 2018 - until Dec 2020 this program served a total of 268 individuals in all of Strafford and Eastern Rockingham County. 54 of those individuals were Dover, NH residents.

Were Dover CDBG funds used to fund this activity or project in **FY 2022 (7/1/2021 – 6/30/2022)**: No

If so, how much?

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

Individuals experiencing homelessness, unstably housed, and low-income individuals experiencing substance use disorder challenges as well as mental health challenges.

NARRATIVE – PUBLIC SERVICE ACTIVITY 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.

See attached narrative

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

NARRATIVE – PUBLIC FACILITY 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.
Provide community care coordination through a Critical Time Intervention model to the region for individuals in transitions who are unstably housed or experiencing homelessness.	SOS will track the number of individuals we serve, who referred them and what referrals to services we provide each individual along with outcomes for basic needs including successful housing placements, shelter placements, successful treatment interventions to identify those who access inpatient or outpatient substance use disorder treatment as well as insurance and employment status.

DESCRIPTION OF ORGANIZATION

Please provide a description for the **organization or agency** that is undertaking the activity or project.
See attached Organizational Description

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.

Multiple programs within SOS are evaluated on a quarterly and annual basis. These programs are evaluated by subcontracted agencies for NH Department of Health and Human Services, Bureau of Drug and Alcohol Services as well as a statewide "peer-strength program or criminal justice under a subcontract with Granite United Way for the U.S. Dept of Justice.

BOARD OF DIRECTORS

Name	Residence (city/town)
see attached FY 2021 Board of Directors List	

BUDGET

Use box 1 or 2 below to provide a budget. 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) <small>(Please note this budget demonstrates ONLY the Community Care Program , not agency overall budget)</small>			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding	Total Proposed Budget
Office Supplies		1200	1200
Utilities			
Repairs/Maintenance			
Travel		2400	2400
Salaries (List relevant positions)	75,000	204,885	279885
Community Care Manager (40 FTE)			
2x Community Care Coordinator (40 hr FTE)			
Community Care Coordinator (32 hr FTE)			
Community Care Coordinator (24 hr PT)			
Other: Supplies (PPE, Tents/ Wound Care etc)		11,500	11,500
Education/Conferences		2500	2500.00
Meeting Expenses		1200	1200
Telephone/Technology/Software		9100	9100.00
TOTAL PROPOSED BUDGET:	75,000	232,785	307,785

2. Public Facilities: (Project)			
	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 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>			

FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed for this 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: <small>NH Dept of Health and Human Services, Bureau of Alcohol and Drug Services Homeless Outreach Contract</small>	Committed: Pending: 43,000 Proposed:	43000	This is a homeless outreach contract that currently funds 1x24hour PT position and anticipate renewal
Local: <small>City of Rochester General Services Funds</small>	Committed: Pending: Proposed:		
Private: <small>Will be proposed in next 6 months during funding cycles Wentworth Douglass Hospital 75K Frisbie Hospital (foundation) 50K Exeter Hospital 25K Various Rotaries in Region 25K</small>	Committed: Pending: Proposed: 175,000		Currently receiving 50K from Wentworth Douglass Plan to propose and request to Frisbie Foundation Exeter Hospital for seacoast coverage and various Rotaries in Rochester, Dover and Seacoast,
Portsmouth CDBG: <small>Intend to ask for general city funds in next 6 months</small>	Committed: Pending: Proposed: 25000		Anticipate a proposal to City of Portsmouth for non-CDBG funding
Rochester CDBG: <small>Applying through general city funds not CDBG</small>	Committed: Pending: Proposed:		City of Rochester has provided \$25,000 per year to SOS last several years and we have submitted a \$75,000 proposal for non-CDBG funding from City General operation funds
Other:	Committed: Pending: Proposed:		
Total:	Committed: Pending: 43000 Proposed: 200,000		

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:		

AGENCY BUDGET

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. **See Attached**

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)			

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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]			\$	\$
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

11/19/2021

DATE

ERIN ROSS

PRINTED NAME

CFO

TITLE



This project will be to continue the Community Care Coordination (CCC) team at SOS and support efforts to provide care coordination to the most marginalized individuals in our community. Those being served will include individuals experiencing homelessness, those struggling with substance use disorder and mental health challenges. Applications will be made to the City of Rochester and to the City of Somersworth as well for ongoing support to supplement this funding. This is a community-based project that will be serving low/no income individuals residing in Strafford County. Connections for Health Care Coordination team transferred to SOS from the Integrated Delivery Network Region 6 project in July 2021. The CC team, while a part of the IDN, worked collaboratively with SOS on projects and programs including Strafford County's emergency warming shelter operations in 2018-2020, LEAD, Community Care Team hospital-based meetings, and harm reduction education and advocacy. SOS is seeking funding to maintain the project that will come to an end on June 30, 2022, without support of the Tri-Cities

The CCC team at SOS works to reduce people's vulnerabilities by addressing barriers preventing access to health care, including safe and stable housing. Care coordination uses the Critical Time Intervention model; an evidence-based practice that is proven to reduce vulnerabilities by providing time limited, community-based support for individuals transitioning from facilities back to their communities. CTI goals are to help establish lasting connections between clients and their clinical and social service supports.

This team works closely with homeless encampments, individuals coming out of incarceration and hospitalization settings. The manager of the program and 2 of the CCC members have been doing this work since 2018 in our community. We work closely with the Community Care Teams in Strafford County through the NH Harm Reduction Coalition to provide care coordination for the most vulnerable individuals who identify as high-cost patients to the medical systems within the region and City. The program's goal is to help individuals navigate the complex systems of care to meet their basic needs through connection to housing, primary medical care, behavioral health providers and programs, clinical treatment for substance use disorder and mental health disorders as well as connection to peer based recovery programs and food insecurity programs such as food pantries and soup kitchens in the community. This program has been a critical necessity to the region and has deep rooted connections to individuals experiencing homelessness. We help individuals navigate issues like identification so they can attain Medicaid and Medicare health insurance benefits so they can then be connected to the clinical supports they may need.

This funding will support a portion of the CCC team. The current program is supported through \$266,300 in funding the now defunct IDN, Connections for Health provided. SOS has also secured an additional \$93,000 in funding to add another full time and part time position for a team of five instead of three due to demand for the program. This funding would be to provide partial support for wages and benefits only for the three full-time team members which would be 40% of the wage and benefits budget of \$225,000 annually currently in place. This equates to about the same percentage (40%) of individuals who are supported by this program who identify as Dover residents and only represents 37% of the programs overall budget.



City of Dover CDBG Organizational Description:

SOS Recovery Community Organization (SOS RCO) is a program of Greater Seacoast Community Health (GSCH) which is located in a 32,000 square foot facility in Somersworth, NH. Goodwin Community Health offers primary care, prenatal care, Women Infants and Children (WIC) program for Strafford and Carroll Counties, in addition to the Commodity Supplemental Food Program for seniors and disabled individuals. Goodwin Community Health is a Federally Qualified Health Center (FQHC), the only one of its kind in Strafford County.

SOS Recovery Community Organization was one of five Recovery Community Organizations in the State to be awarded a Recovery Center Development \$229,000 contract with the NH Bureau of Drug and Alcohol Services. With the additional help of a \$55,000 in Substance Use Disorder monies from Goodwin Community Health and a \$5,000 grant from the NH Charitable Foundation, in September 2016 SOS RCO opened its first Recovery Community Center at 63 S. Main St., in Rochester. In April 2016 with assistance from Goodwin Community Health and Wentworth Douglass Hospital, SOS RCO opened a second Recovery Community Center in Dover. In July 2019 SOS opened its third center in Hampton, NH. In the midst of a pandemic through 2020 and 2021, SOS was able to move to a larger more conducive space for the supports we offer in a 2500 square foot space in Rochester at 14 Signal St.

Our Mission

The mission of SOS Recovery Community Organization is to reduce stigma and harm associated with substance use and misuse by providing safe space and peer-based supports for people in all stages of recovery.

Our Vision

SOS Recovery Community Organization envisions a world where recovery from addiction to alcohol and other drugs is possible and widely embraced through low-barrier access to

FEDERAL Expenditures CY 2021					
Department	Agency	Program Name	Federal CFDA	Total Federal Expenditures	
US Department of Health & Human Services	Health Resources and Services Administration	Primary Care Services	93.224 and 93.527	\$3,333,854.00	Note: funding is \$3,201,479 for project period 5/1/21 - 4/30/22
US Department of Health & Human Services	Health Resources and Services Administration	Healthcare for Homeless	93.224 and 93.527	\$571,353.00	Note: funding is \$592,228 NOA for project period 5/1/21 - 4/30/22
US Department of Health & Human Services	Health Resources and Services Administration	Integrated Behavioral Health/SUD Services	93.224 and 93.527	\$167,000.00	we just received \$111K pro-rated for project period 5/1/2021 - 4/30/2022 - not sure if this is in addition to the \$167K or should replace it
US Department of Health & Human Services	Health Resources and Services Administration	COVID 19 Response	93.224	\$663,000.00	project period through 3/31/2022
US Department of Health & Human Services	Health Resources and Services Administration	COVID 19 Response	93.527	\$250,000.00	project period through 4/30/2022
US Department of Health & Human Services	Substance Abuse and Mental Health Services Administration	MAT Expansion	93.243	\$476,172.00	
US Department of Justice		SOS Recovery Community Organization	16.838 and 16.754	\$164,906.00	
TOTAL				\$5,626,285.00	
FEDERAL Expenditures <u>Not Included in the CY 2021 Budget</u>					
US Department of Health & Human Services	Health Resources and Services Administration	COVID 19 Response & Recovery	93.224	\$1,558,063.00	Project period 4/1/21 - 3/31/2023
US Department of Health & Human Services	Health Resources and Services Administration	Capital	93.526	\$675,263.00	Project period 9/15/21 - 9/14/2024
TOTAL				\$2,233,326.00	
STATE Expenditures CY 2021					
NH Department of Health & Human Services	Division of Public Health Services	Women, Infant and Children's	10.557 and 10.578	\$457,949.00	
NH Department of Health & Human Services	Division of Public Health Services	Women, Infant and Children's Breast Feeding Peer Counseling	10.557 and 10.578	\$23,545.00	
NH Department of Health & Human Services	Division of Economic and Housing Stability	Comprehensive Family Support Services	93.645, 93.556, 93.667, 93.558, 93.994	\$305,431.00	
NH Department of Health & Human Services	Division of Long Term Supports and Services	Partners in Health	93.667	\$39,166.00	
NH Department of Health & Human Services	Division of Public Health Services	Primary Care Services	93.994	\$508,815.00	
NH Department of Health & Human Services	Division of Public Health Services	Primary Care for Homeless Services	93.994	\$73,244.00	
NH Department of Health & Human Services	Division of Public Health Services	Strafford County Regional Public Health Network	93.991, 93.074, 93.069, 93.959, 93.243, 93.268	\$377,131.00	
NH Department of Health & Human Services	Division of Public Health Services	ProHealth NH (collaboration with Community Partners)		\$21,600.00	cannot identify CFDA number
NH Department of Health & Human Services	Bureau of Drug and Alcohol Services	SOS Recovery Community Organization		\$75,000.00	cannot identify CFDA number; RFA indicates funding is possible through Governor's Commission Funds
NH Department of Health & Human Services	Division for Children, Youth, and Families	NH Children's Trust is Pass Through entity. Their Identifying Number is #104201111 (DUNS). Pre-school development	93.434	\$61,866.00	NH Children's Trust is a pass through for this funding - three years. Current project period 1/1/21 - 12/30/21
TOTAL				\$1,943,747.00	
LOCAL Assistance CY 2021					

Local Assistance	JSI Research and Training Institute	Oral Health		\$37,200.00	funding made possible by NH DHHS, this is a subaward to us via JSI.
Local Assistance	Various Town Grants	General Operations		\$50,000.00	
Local Assistance	NH Children's Trust	Kinship Navigator		\$37,944.00	
Local Assistance	Wentworth Douglass Hospital	SOS Recovery Community Organization		\$60,000.00	
Local Assistance	Harbor Homes	SOS Recovery Community Organization		\$564,398.00	
Local Assistance	Southern NH Service	SOS Recovery Community Organization		\$204,860.00	
Local Assistance	Connections for Health - IDN Region 6	SOS Recovery Community Organization		\$57,000.00	
Local Assistance	Community Development Finance Authority	SOS Recovery Community Organization		\$65,000.00	
Local Assistance	NH Charitable Foundation	Oral Health		\$20,000.00	
Local Assistance	NH Charitable Foundation	Strafford County Regional Public Health Network		\$15,000.00	
Local Assistance	Foundation for Seacoast Health	Prenatal		\$50,000.00	
Local Assistance	United Way	Family Center		\$16,250.00	
TOTAL				\$1,177,652.00	
LOCAL Assistance Not Included in CY 2021 Budget					
Local Assistance	JSI Research and Training Institute	School-Based Oral Health		\$35,000.00	project period is 7/1/2021 - 6/30/2022
Local Assistance	Bank of America Charitable Foundation	Oral Health		\$15,000.00	
Local Assistance	Northeast Delta Dental Foundation	Oral Health		\$10,000.00	
Local Assistance	William Evans Charitable Trust - City of Rochester	General Operations		\$2,000.00	
Local Assistance	Connections for Health - IDN Region 6	Various		\$163,550.00	ARCTIC, Baby Steps, BH Positions
Local Assistance	Various	Capital Campaign		\$195,000.00	Bank of NH (\$5K), First Seacoast Bank (\$15K), Anonymous Foundation (\$125K), Kennebunk Savings Bank (\$50K)
TOTAL				\$420,550.00	

**Board of Directors
Calendar Year 2021**

Name/Address	Phone/Email	Occupation
<u>Chair</u> Jennifer Glidden 1641 Mt. Major Hwy Alton Bay, NH 03810	(603) 817-0344 (c) gliddenjennifer@gmail.com	DHHS Admin. Supervisor Consumer
<u>Vice Chair</u> Barbara Henry 183 Woodland Road Hampton, NH 03842	(603) 601-2930 (h) bahgolden@comcast.net	Retired Newspaper Publisher
<u>Board Treasurer</u> Dennis Veilleux 100 Holly Lane Portsmouth, NH 03801	(603)236-2800 dennis.veilleux.nh@gmail.com	Accounting Manager
<u>Board Secretary</u> Don Chick 30 Main Street East Rochester, NH 03868	(603) 335-4448 (h) don@donchickphotography.com	Photographer Consumer
Karin Barndollar 120 Ridges Court Portsmouth, NH 03801	(603) 431-8341 (h) (603) 502-6905 (c) Karin.bdollars@gmail.com	Export Manager Consumer
Jody Hoffer Gittell 404 South Street Portsmouth, NH 03801	(603) 498-1305 jgittell@brandeis.edu	Professor Consumer
Valerie Goodwin P.O. Box 203 York Harbor, ME 03911	(603) 781-0119 (c) (207) 606-0112 (h) ygoodwin27@gmail.com	Retired Business Consumer
Abigail Sykas Karoutas 66 Stark Avenue Dover, NH 03820	(603) 785-9508 (c) (603) 994-7600 (w) akaroutas@wbtblaw.com	Attorney Consumer
Jo Lamprey 16 Atlantic Ave North Hampton, NH 03862	(603) 964-6265 jlamprey@greyrocks.com	Retired Nurse and Co-founder of healthcare quality Co.
Brendan Markey 20 Hanscom Farm Lane Lebanon, ME 04027	603-834-8050 (h) Brendan.Markey@kennebunksavings.com	SVP Residential Lending
Allison Neal 80 Ham Road Barrington, NH 03825	(603) 953-5025 allison@nhtutors.com	Education Consultant Consumer
Yulia Rothenberg 5 Chartergrant Rd Dover, NH 03820	(617) 755- 6556 yuliarothko@gmail.com	Education Consultant Consumer

Name/Address	Phone/Email	Occupation
Kathy Scheu 10 Old Locke Road North Hampton, NH 03862	(603) 964-3337 (h) (603) 765 -0549 (c) scheufamily@comcast.net	Medical/Laboratory Product Sales but not currently working in this area
Dan Schwarz 579 Sagamore Ave #120 Portsmouth, NH 03801	(603)759-6513 (h) mcflschwartz@gmail.com	Attorney Consumer
Jeffrey Segil, MD 155 Columbus Ave Dover, NH 03820	(603) 742-2424 (w) (603) 312-3512 (c) jeffsegil@gmail.com	Physician-OB/GYN
James Sepanski 43 Wild Rose Lane Hampton, NH 03842	(603) 601-6452 (h) (603) 247-2748 (c) Jmesepanski@aol.com	Financial Executive
David B. Staples, DDS 2 Ruthie's Run Dover, NH 03820	(603) 742-8844 (w) drdstaplesgfd@comcast.net	Dentist Consumer
Laura Belsky 400 Little Harbor Road #203 Portsmouth, NH 03801	(603)661-7165 misslaura643@yahoo.com	Nurse but not currently working in this area

Greater Seacoast Community Health
2021 Operating Budget

GREATER SEACOAST COMMUNITY HEALTH CY2021 OPERATING BUDGET	
REVENUES	BUDGET
Patient Services:	
Medicare	670,884
Medicaid	4,962,182
Maine Medicaid	261,513
Private Insurance	2,694,296
Self Pay	770,309
Contractual Adjustments	(11,400)
Bad Debt Expense	(527,405)
Subtotal Patient Services:	8,820,379
Grants:	
U.S. Health Resources and Services Administration	4,660,005
U.S. Department of Justice	164,906
Substance Abuse and Mental Health Services Administration	497,772
NH Department of Health and Human Services	694,259
NH DHHS Bureau of Drug and Alcohol Services	204,860
NH DHHS Division of Children, Youth, and Families	382,521
NH DHHS Division of Public Health Services	858,625
Harbor Homes	564,398
Community Development Finance Authority	65,000
Miscellaneous (foundations, businesses)	268,250
Subtotal Grants:	8,360,596
Community Support:	
Donations (leadership, individual, general)	550,000
Special Events	50,000
Donated Support	61,800
Subtotal Community Support:	661,800
Pharmacy:	
Medicare	230,866
Medicaid	299,957
Maine Medicaid	39,756
Private Insurance	334,844
Self Pay	182,191
Subtotal Pharmacy:	1,087,614
340B Program:	
Portsmouth and Somersworth Health Centers	1,413,409
Subtotal 340B Program:	1,413,409
Other Income:	
Managed Care	81,000
Contract Revenue	161,796
BCCP Case Management	16,200
Family Center Participant Fees	2,700
Medical Records Fees	5,520
Interest Income	12,600
Rent	8,016
Payroll Tax Credits	27,250
Miscellaneous Revenue	18,000
Subtotal Other Income:	333,082
TOTAL REVENUE	20,676,880

Greater Seacoast Community Health
2021 Operating Budget

EXPENDITURES	BUDGET
Personnel:	
Salaries	13,312,659
Benefits	1,202,133
401K Employer Match and Fees	240,628
Payroll Taxes- Err FICA/SUTA	1,018,418
Provider Incentives	114,000
Tuition Reimbursement	21,000
Recruitment Expenses	15,000
Miscellaneous	37,500
Subtotal Personnel:	15,961,338
Administrative:	
Office Supplies	117,000
Postage	52,800
Printing	25,200
Telephone and Pagers	180,240
Meetings, Travel, Meals and Lodging	110,295
Advertising and Promotions	42,600
Outsource Processing Fees	123,000
Education, Memberships and Subscriptions	169,200
Miscellaneous	66,300
Subtotal Administrative:	886,635
Clinical:	
Medical and Dental Supplies	288,000
Medications	1,080,903
Physician Services	30,000
Laboratory Fees	81,000
Professional Services	87,000
Miscellaneous	72,300
Subtotal Clinical:	1,639,203
Facility:	
Rent	405,381
Utilities	136,500
Cleaning, Laundry and Sanitation	124,440
Miscellaneous	181,305
Subtotal Facility:	847,626
Business:	
Insurance	79,871
Audit Fees	43,800
Other Consultants	186,000
Legal Fees	38,000
Miscellaneous	39,000
Subtotal Business:	386,671
Equipment:	
Computer Operations and Licenses	383,510
Other Computer	252,300
Micellaneous	107,100
Subtotal Equipment:	742,910
Other (Income)/Expense:	
Depreciation	288,497
Investment Income	(36,000)
Release from Endowment	(72,000)
Capital Items	32,000
Subtotal Other (Income)/Expense:	212,497
TOTAL EXPENSES	20,676,880



GREATER SEACOAST COMMUNITY HEALTH

Goodwin
Community Health

Families
First

Lilac City
Pediatrics

FINANCIAL STATEMENTS

December 31, 2020 and 2019

With Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Greater Seacoast Community Health

We have audited the accompanying financial statements of Greater Seacoast Community Health, which comprise the balance sheets as of December 31, 2020 and 2019, and the related statements of operations, changes in net assets, 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 U.S. generally accepted accounting principles; 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 audits. We conducted our audits in accordance with U.S. generally accepted auditing standards. 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 Greater Seacoast Community Health as of December 31, 2020 and 2019, and the results of its operations, changes in its net assets and its cash flows for the years then ended in accordance with U.S. generally accepted accounting principles.

Berry Dunn McNeil & Parker, LLC

Portland, Maine
July 15, 2021

GREATER SEACOAST COMMUNITY HEALTH

Balance Sheets

December 31, 2020 and 2019

ASSETS

	<u>2020</u>	<u>2019</u>
Current assets		
Cash and cash equivalents	\$ 8,238,071	\$ 4,895,949
Patient accounts receivable	898,514	1,095,255
Grant and other receivables	1,149,771	763,483
Pledges receivable	289,104	33,625
Inventory	134,597	100,428
Other current assets	<u>156,514</u>	<u>53,142</u>
Total current assets	10,866,571	6,941,882
Investments	1,997,275	1,373,984
Pledges receivable	135,333	-
Assets limited as to use	1,361,054	1,621,866
Property and equipment, net	<u>5,938,040</u>	<u>5,784,530</u>
Total assets	<u>\$ 20,298,273</u>	<u>\$15,722,262</u>

LIABILITIES AND NET ASSETS

Current liabilities		
Accounts payable and accrued expenses	\$ 283,102	\$ 200,449
Accrued payroll and related expenses	955,457	1,199,712
Patient deposits	152,926	137,239
Deferred revenue	116,450	46,628
Provider Relief Funds refundable advance	221,102	-
Paycheck Protection Program refundable advance	1,479,000	-
Current maturities of long-term debt	<u>27,304</u>	<u>-</u>
Total current liabilities	3,235,341	1,584,028
Long-term debt, less current maturities	<u>261,836</u>	<u>-</u>
Total liabilities	<u>3,497,177</u>	<u>1,584,028</u>
Net assets		
Without donor restrictions	13,990,441	12,379,359
With donor restrictions	<u>2,810,655</u>	<u>1,758,875</u>
Total net assets	<u>16,801,096</u>	<u>14,138,234</u>
Total liabilities and net assets	<u>\$20,298,273</u>	<u>\$15,722,262</u>

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

GREATER SEACOAST COMMUNITY HEALTH

Statements of Operations

Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Operating revenue and support		
Net patient service revenue	\$11,793,485	\$11,318,482
Grants, contracts, and contributions	9,317,881	7,943,253
Other operating revenue	448,537	259,394
Net assets released from restriction for operations	<u>171,899</u>	<u>448,507</u>
Total operating revenue and support	<u>21,731,802</u>	<u>19,969,636</u>
Operating expenses		
Salaries and wages	12,571,717	12,295,009
Employee benefits	2,255,496	2,156,634
Contracted services	985,228	1,080,950
Program supplies	1,519,931	1,324,866
Information technology	755,828	503,376
Occupancy	786,296	787,474
Other	1,276,901	1,125,378
Depreciation	286,651	326,934
Interest expense	<u>3,111</u>	<u>-</u>
Total operating expenses	<u>20,441,159</u>	<u>19,600,621</u>
Operating income	<u>1,290,643</u>	<u>369,015</u>
Other revenue and (losses)		
Investment income	50,806	48,963
Loss on disposal of assets	-	(20,936)
Change in fair value of investments	<u>166,963</u>	<u>157,822</u>
Total other revenue and (losses)	<u>217,769</u>	<u>185,849</u>
Excess of revenue over expenses	1,508,412	554,864
Grants received for capital acquisition	69,701	-
Net assets released from restriction for capital acquisition	<u>32,969</u>	<u>-</u>
Increase in net assets without donor restrictions	<u>\$ 1,611,082</u>	<u>\$ 554,864</u>

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

GREATER SEACOAST COMMUNITY HEALTH

Statements of Changes in Net Assets

Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Net assets without donor restrictions		
Excess of revenue over expenses	\$ 1,508,412	\$ 554,864
Grants received for capital acquisition	69,701	-
Net assets released from restriction for capital acquisition	<u>32,969</u>	<u>-</u>
Increase in net assets without donor restrictions	<u>1,611,082</u>	<u>554,864</u>
Net assets with donor restrictions		
Contributions	1,098,894	169,687
Investment income	28,158	47,540
Change in fair value of investments	129,596	216,414
Net assets released from restriction for operations	(171,899)	(448,507)
Net assets released from restriction for capital acquisition	<u>(32,969)</u>	<u>-</u>
Increase (decrease) in net assets with donor restrictions	<u>1,051,780</u>	<u>(14,866)</u>
Change in net assets	2,662,862	539,998
Net assets, beginning of year	<u>14,138,234</u>	<u>13,598,236</u>
Net assets, end of year	<u>\$16,801,096</u>	<u>\$14,138,234</u>

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

GREATER SEACOAST COMMUNITY HEALTH

Statements of Cash Flows

Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities		
Change in net assets	\$ 2,662,862	\$ 539,998
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	286,651	326,934
Equity in loss of limited liability company	-	13,754
Change in fair value of investments	(296,559)	(374,236)
Loss on disposal of assets	-	20,936
Grants and contributions for long-term purposes	(1,144,139)	-
Decrease (Increase) in		
Patient accounts receivable	196,741	397,009
Grant and other receivables	(386,288)	(245,960)
Pledges receivable	(390,812)	229,932
Inventory	(34,169)	42,822
Other current assets	(103,372)	4,845
Increase (decrease) in		
Accounts payable and accrued expenses	82,653	27,597
Accrued salaries and related amounts	(244,255)	124,249
Patient deposits	15,687	(35,866)
Deferred revenue	69,822	39,359
Provider Relief Funds refundable advance	221,102	-
Paycheck Protection Program refundable advance	<u>1,479,000</u>	<u>-</u>
Net cash provided by operating activities	<u>2,414,924</u>	<u>1,111,373</u>
Cash flows from investing activities		
Capital acquisitions	(440,161)	(25,181)
Proceeds from sale of investments	683,784	244,247
Purchase of investments	<u>(749,704)</u>	<u>(331,303)</u>
Net cash used by investing activities	<u>(506,081)</u>	<u>(112,237)</u>
Cash flows from financing activities		
Grants and contributions for long-term purposes	1,144,139	-
Proceeds from long-term debt	300,000	-
Payments on long-term debt	<u>(10,860)</u>	<u>-</u>
Net cash provided by financing activities	<u>1,433,279</u>	<u>-</u>
Net increase in cash and cash equivalents	3,342,122	999,136
Cash and cash equivalents, beginning of year	<u>4,895,949</u>	<u>3,896,813</u>
Cash and cash equivalents, end of year	<u>\$ 8,238,071</u>	<u>\$ 4,895,949</u>
Supplemental disclosures of cash flow information		
Cash paid for interest	\$ 3,111	\$ -

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

GREATER SEACOAST COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2020 and 2019

Organization

Greater Seacoast Community Health (the Organization) is a not-for-profit corporation organized in New Hampshire. The Organization is a Federally Qualified Health Center (FQHC), providing fully integrated medical, behavioral, oral health, recovery services and social support for underserved populations. The Organization is a network of community health centers, which includes Families First Health & Support Center, Goodwin Community Health, and Lilac City Pediatrics, providing healthcare services to individuals living within the greater Seacoast service area.

1. Summary of Significant Accounting Policies

Basis of Presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (U.S. GAAP), which requires the Organization to report information in the financial statements 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 Organization. These net assets may be used at the discretion of the Organization's management and the 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 Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP 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. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income Taxes

The Organization is a public charity under Section 501(c)(3) of the Internal Revenue Code (IRC). As a public charity, the Organization is exempt from state and federal income taxes on income earned in accordance with its tax-exempt purpose. Unrelated business income is subject to state and federal income tax. Management has evaluated the Organization's tax positions and concluded that the Organization has no unrelated business income or uncertain tax positions that require adjustment to the financial statements.

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COVID-19

In March 2020, the World Health Organization declared coronavirus disease (COVID-19) a global pandemic and the United States federal government declared COVID-19 a national emergency. The Organization implemented an emergency response to ensure the safety of its patients, staff and the community. In adhering to guidelines issued by the State of New Hampshire and the Center for Disease Control, the Organization took steps to create safe distances between both staff and patients. Dental operations were curtailed, open only for emergency care, until services resumed in June 2020. Medical and behavioral health patient visits were done through telehealth when appropriate.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act and the Paycheck Protection Program and Health Care Enhancement (PPHCE) Act established the Provider Relief Fund (PRF) to support healthcare providers in the battle against the COVID-19 outbreak. The PRF is being administered by the U.S. Department of Health and Human Services (HHS). The Organization received PRF in the amount of \$221,102 during the year ended December 31, 2020. These funds are to be used for qualifying expenses and to cover lost revenue due to COVID-19 through June 30, 2021. The PRF are considered contributions and are recognized as income when qualifying expenditures or lost revenues have been incurred. The Organization has not incurred qualifying expenses or lost revenue necessary to recognize these contributions during the year ended December 31, 2020, and as a result the funds are reported as a refundable advance on the balance sheet. Management expects to fully expend the funds prior to June 30, 2021.

On May 21, 2020, the Organization qualified for and received a loan in the amount of \$1,479,000 pursuant to the Paycheck Protection Program (PPP), a program implemented by the U.S. Small Business Administration under the CARES Act and the PPHCE Act. The principal amount of the PPP is subject to forgiveness, upon the Organization's request, to the extent that the proceeds are used to pay qualifying expenditures, including payroll costs, rent and utilities, incurred by the Organization during a specific covered period. The PPP was fully utilized to pay for qualifying expenditures during the year ended December 31, 2020. The Organization has not yet applied for forgiveness, but is able to do so at any point until the loan matures in May 2022. The Organization expects the full amount of the PPP to be eligible for forgiveness. The PPP is reported as a refundable advance on the balance sheet until forgiveness is received.

Cash and Cash Equivalents

Cash and cash equivalents consist of demand deposits and petty cash funds.

The Organization has cash deposits in major financial institutions which exceed federal depository insurance limits. The Organization has not experienced losses in such accounts and management believes the credit risk related to these deposits is minimal.

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Revenue Recognition and Patient Accounts Receivable

Patient service revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing patient care. These amounts are due from patients and third-party payers (including commercial insurers and governmental programs).

Performance obligations are determined based on the nature of the services provided by the Organization. The Organization measures the performance obligation for medical, behavioral health, dental and ancillary services from the commencement of a face-to-face encounter with a patient to the completion of the encounter. Ancillary services provided the same day as the face-to-face encounter are considered to be part of the performance obligation and are not deemed to be separate performance obligations. The Organization measures the performance obligation for in-house and contract pharmacy services based on when the prescription is dispensed to the patient. The Organization's performance obligations are satisfied at a point in time.

The Organization determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payers, discounts provided to uninsured patients in accordance with the Organization's sliding fee discount program, and implicit price concessions provided to uninsured patients. The Organization determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policies, and historical experience. The Organization determines its estimate of implicit price concessions based on its historical collection experience.

Consistent with the Organization's mission and FQHC designation, care is provided to patients regardless of their ability to pay. Therefore, the Organization has determined it has provided implicit price concessions to uninsured patients and patients with other uninsured balances (for example, copays and deductibles). The implicit price concessions included in estimating the transaction price represent the difference between amounts billed to patients and amounts the Organization expects to collect based on its collection history with those patients.

The Organization has determined that the nature, amount, timing and uncertainty of revenue and cash flows are affected by the payer. In assessing collectability, the Organization has elected the portfolio approach. The portfolio approach is being used as the Organization has a large volume of similar contracts with similar classes of customers (patients). The Organization reasonably expects that the effect of applying a portfolio approach to a group of contracts would not differ materially from considering each contract separately. Management's judgment to group the contracts by portfolio is based on the payment behavior expected in each portfolio category. As a result, aggregating all the contracts (which are at the patient level) by the particular payer or group of payers will result in the recognition of the same amount of revenue as applying the analysis at the individual patient level. Payer concentrations are disclosed in Note 9.

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The Organization bills the patients and third-party payers several days after the services are performed. A summary of payment arrangements follows:

Medicare

The Organization is primarily reimbursed for medical and ancillary services based on the lesser of actual charges or prospectively set rates for all FQHC services furnished to a Medicare beneficiary on the same day when an FQHC furnishes a face-to-face FQHC visit. Certain other non-FQHC services are reimbursed based on fee-for-service rate schedules.

Medicaid

The Organization is primarily reimbursed for medical and ancillary services based on prospectively set rates for all FQHC services furnished to a Medicaid beneficiary on the same day when an FQHC furnishes a face-to-face FQHC visit. Dental and certain other non-FQHC services are reimbursed based on fee-for-service rate schedules.

Other Payers

The Organization has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. Under these arrangements, the Organization is reimbursed based on contractually obligated payment rates for each Current Procedural Terminology code, which may be less than the Organization's public fee schedule.

Patients

The Organization provides care to patients who meet certain criteria under its sliding fee discount program. The Organization estimates the costs associated with providing this care by calculating the ratio of total cost to total charges, and then multiplying that ratio by the gross uncompensated charges associated with providing care to patients eligible for the sliding fee discount program. The estimated cost of providing services to patients under the Organization's sliding fee discount program was approximately \$1,050,470 and \$1,517,244 for the years ended December 31, 2020 and 2019, respectively. The Organization is able to provide these services with a component of funds received through federal and state grants and local support.

For uninsured patients who do not qualify under the Organization's sliding fee discount program, the Organization bills the patient based on the Organization's standard rates for services provided. Patient balances are typically due within 30 days of billing; however, the Organization does, in certain instances, enter into payment agreements with patients that allow payments in excess of one year. For those cases, the financing component is not deemed to be significant to the contract.

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340B Pharmacy Program Revenue

The Organization, as an FQHC, is eligible to participate in the 340B Drug Pricing Program. This program requires drug manufacturers to provide outpatient drugs to FQHCs and other covered entities at a reduced price. The Organization operates an in-house pharmacy and contracts with other local pharmacies under this program. The contract pharmacies dispense drugs to eligible patients of the Organization and bill commercial insurances on behalf of the Organization. Reimbursement received by the contract pharmacies is remitted to the Organization, less dispensing and administrative fees. The dispensing and administrative fees are costs of the program and not deemed to be implicit price concessions which would reduce the transaction price. The Organization recognizes revenue in the amounts that reflect the consideration to which it expects to be entitled in exchange for the prescription.

Laws and regulations governing the Medicare, Medicaid and 340B programs are complex and subject to interpretation. Management believes that the Organization is in compliance with all laws and regulations. Compliance with such laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action including fines, penalties and exclusion from the Medicare, Medicaid and 340B programs. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in patient service revenue in the year that such amounts become known.

Patient Accounts Receivable

Patient accounts receivable are stated at the amount management expects to collect from outstanding balances. Accounts receivable at January 1, 2019 were \$897,258. All such amounts are considered collectible.

The Organization grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. The accounts receivable from patients and third-party payers, net of contractual allowances, were as follows:

	<u>2020</u>	<u>2019</u>
Governmental plans		
Medicare	8 %	7 %
Medicaid	27 %	28 %
Commercial payers	36 %	31 %
Patient	<u>29 %</u>	<u>34 %</u>
Total	<u><u>100 %</u></u>	<u><u>100 %</u></u>

Grant, Other Receivables, and Deferred Revenue

Grant and other receivables are stated at the amount management expects to collect from outstanding balances. All such amounts are considered collectible.

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The Organization receives a significant amount of grants from HHS. For the years ended December 31, 2020 and 2019, grants from HHS (including both direct awards and awards passed through other organizations) represented approximately 64% and 66%, respectively, of grants, contracts and contributions.

A portion of the Organization's revenue is derived from cost-reimbursable grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has met the performance requirements or incurred expenditures in compliance with specific contract or grant provisions, as applicable. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue.

The Organization has been awarded cost reimbursable grants that have not been recognized at December 31, 2020 because qualifying expenditures have not yet been incurred as follows:

	<u>Amount</u>	<u>Available Through</u>
Health Center Program	\$ 1,274,037	April 30, 2021
CARES Act	643,233	April 3, 2021*
COVID-19 Testing	236,050	May 4, 2021*
Quality Improvement	722	August 31, 2021
Integrated Behavioral Health Services	167,750	August 31, 2021
Oral Health Infrastructure	139,473	April 30, 2022
Expanded Medication Assisted Treatment for Vulnerable Populations	533,606	September 30, 2021
American Rescue Plan Act Funding for Health Centers	<u>3,166,125</u>	March 31, 2023
Total grant funds available	<u>\$ 6,160,996</u>	

* Grant extension for additional twelve months can be applied for if funds are not used by the end of the project period.

Inventory

Inventory consists primarily of pharmaceuticals and is stated at the lower of cost or retail. Cost is determined on the first-in, first-out method.

Investments

The Organization reports investments at fair value. Investments include donor endowment funds and assets held for long-term purposes. Accordingly, investments have been classified as non-current assets in the accompanying balance sheets regardless of maturity or liquidity. The Organization has established policies governing long-term investments, which are held within several investment accounts, based on the purposes for those investment accounts and their earnings.

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The Organization has elected the fair value option for valuing its investments, which consolidates all investment performance activity within the other revenue and losses section of the statement of operations. The election was made because the Organization believes reporting the activity in a single performance indicator provides a clearer measure of the investment performance. Accordingly, investment income and the change in fair value are included in the excess (deficiency) of revenue over expenses, unless otherwise stipulated by the donor or State Law.

Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risks. As such, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the balance sheet.

Investment in Limited Liability Company

The Organization is one of seven members of Primary Health Care Partners, LLC (PHCP). The Organization's investment in PHCP is reported using the equity method. PHCP dissolved on December 31, 2019 and the Organization's remaining capital balance was subsequently distributed to the Organization.

Assets Limited as to Use

Assets limited as to use include investments held for others and donor-restricted contributions to be held in perpetuity and earnings thereon, subject to the Organization's spending policy as further discussed in Note 8.

Property and Equipment

Property and equipment are carried at cost less accumulated depreciation. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. Provision for depreciation is computed using the straight-line method over the useful lives of the related assets. Property and equipment costing less than \$5,000 is charged to expense upon purchase.

Gifts of long-lived assets, such as land, buildings, or equipment, are reported as net assets 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 net assets with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

Patient Deposits

Patient deposits primarily consist of payments made by patients in advance of significant dental work based on quotes for the work to be performed.

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Contributions

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. The gifts are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statements of operations as net assets released from restriction.

Excess of Revenue Over Expenses

The statement of operations reflects the excess of revenue over expenses. Changes in net assets without donor restrictions which are excluded from the excess of revenue over expenses include contributions of long-lived assets (including assets acquired using contributions which, by donor restriction, were to be used for the purposes of acquiring such assets).

Subsequent Events

For purposes of the preparation of these financial statements, management has considered transactions or events occurring through July 15, 2021, which is the date the financial statements were available to be issued. Management has not evaluated subsequent events after that date for inclusion in the financial statements.

2. Availability and Liquidity of Financial Assets

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents and a line of credit.

The Organization had working capital of \$7,631,230 and \$5,357,854 at December 31, 2020 and 2019, respectively. The Organization had average days cash and cash equivalents on hand (based on normal expenditures) of 149 and 93 at December 31, 2020 and 2019, respectively.

Financial assets available for general expenditure within one year were as follows:

	<u>2020</u>	<u>2020</u>
Cash and cash equivalents	\$ 8,238,071	\$ 4,895,949
Patient accounts receivable, net	898,514	1,095,255
Grant and other receivables	<u>1,149,771</u>	<u>763,483</u>
Financial assets available for current use	<u>\$10,286,356</u>	<u>\$ 6,754,687</u>

The Organization's goal is generally to have, at the minimum, the Health Resources and Services Administration (commonly known as HRSA) recommended days cash and cash equivalents on hand for operations of 30 days.

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3. Pledges Receivable

Pledges receivable are restricted for capital projects that are expected to be placed in service in 2021 and are due as follows:

	<u>2020</u>	<u>2019</u>
Less than one year	\$ 289,104	\$ 33,625
One to five years	<u>135,333</u>	<u>-</u>
Total	<u>\$ 424,437</u>	<u>\$ 33,625</u>

A reserve for uncollectible pledges has been established in the amount of \$2,000 at December 31, 2020 and 2019. Conditional promises to give are not included as revenue until the conditions are substantially met.

4. Investments and Assets Limited as to Use

Investments, stated at fair value, consisted of the following:

	<u>2020</u>	<u>2019</u>
Long-term investments	\$ 1,997,275	\$ 1,373,984
Assets limited as to use	<u>1,361,054</u>	<u>1,621,866</u>
Total investments	<u>\$ 3,358,329</u>	<u>\$ 2,995,850</u>

Assets limited as to use are restricted for the following purposes:

	<u>2020</u>	<u>2019</u>
Assets held in trust under Section 457(b) deferred compensation plans	\$ 44,809	\$ 36,304
Assets with donor restrictions	<u>1,316,245</u>	<u>1,585,562</u>
Total	<u>\$ 1,361,054</u>	<u>\$ 1,621,866</u>

Fair Value of Financial Instruments

U.S. GAAP defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

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U.S. GAAP distinguishes three levels of inputs that may be utilized when measuring fair value:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

The following table sets forth by level, within the fair value hierarchy, the Organization's investments at fair value:

	Investments at Fair Value as of December 31, 2020			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash and cash equivalents	\$ 374,694	\$ -	\$ -	\$ 374,694
Municipal bonds	-	165,125	-	165,125
Exchange traded funds	506,873	-	-	506,873
Mutual funds	<u>2,311,637</u>	-	-	<u>2,311,637</u>
Total investments	<u>\$ 3,193,204</u>	<u>\$ 165,125</u>	<u>\$ -</u>	<u>\$ 3,358,329</u>

	Investments at Fair Value as of December 31, 2019			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash and cash equivalents	\$ 193,877	\$ -	\$ -	\$ 193,877
Municipal bonds	-	290,796	-	290,796
Exchange traded funds	330,437	-	-	330,437
Mutual funds	<u>2,180,740</u>	-	-	<u>2,180,740</u>
Total investments	<u>\$ 2,705,054</u>	<u>\$ 290,796</u>	<u>\$ -</u>	<u>\$ 2,995,850</u>

Municipal bonds are valued based on quoted market prices of similar assets.

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5. Property and Equipment

Property and equipment consisted of the following:

	<u>2020</u>	<u>2019</u>
Land	\$ 718,427	\$ 718,427
Building and improvements	5,943,273	5,857,428
Leasehold improvements	327,532	302,547
Furniture, fixtures, and equipment	2,734,113	2,673,943
Construction in progress	<u>269,161</u>	<u>-</u>
 Total cost	 9,992,506	 9,552,345
Less accumulated depreciation	<u>4,054,466</u>	<u>3,767,815</u>
 Property and equipment, net	 <u>\$ 5,938,040</u>	 <u>\$ 5,784,530</u>

Property and equipment acquired with Federal grant funds are subject to specific federal standards for sales and other dispositions. In many cases, the Federal government retains a residual ownership interest in the assets, requiring prior approval and restrictions on disposition.

6. Long-Term Debt

Long-term debt consists of the following at December 31:

	<u>2020</u>	<u>2019</u>
2.25% promissory note payable to New Hampshire Health and Education Facilities Authority through July 2030, paid in monthly installments of \$2,794, including interest. Note is uncollateralized.	\$ 289,140	\$ -
Less current portion	<u>27,304</u>	<u>-</u>
 Long-term debt, less current portion	 <u>\$ 261,836</u>	 <u>\$ -</u>

Maturities of long-term debt for the next five years are as follows at December 31:

2021	\$ 27,304
2022	27,925
2023	28,560
2024	29,209
2025	29,873
Thereafter	<u>146,269</u>
Total	<u>\$ 289,140</u>

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7. Net Assets with Donor Restrictions

Net assets with donor restrictions are available for the following purposes:

	<u>2020</u>	<u>2019</u>
Specific purpose (temporary in nature)		
Program services	\$ 448,742	\$ 139,688
Construction of new facility	621,232	-
Passage of time (temporary in nature)		
Pledges receivable	424,436	33,625
Earnings from endowment investments	446,567	357,612
Held in perpetuity (permanent in nature)		
Endowment	<u>869,678</u>	<u>1,227,950</u>
Total	<u>\$ 2,810,655</u>	<u>\$ 1,758,875</u>

Net assets released from net assets with donor restrictions were as follows:

	<u>2020</u>	<u>2019</u>
Satisfaction of purpose - program services	\$ 48,514	\$ 53,238
Satisfaction of purpose - purchase of capital assets	32,969	-
Passage of time - pledges receivable	54,586	322,064
Passage of time - endowment earnings	<u>68,799</u>	<u>73,205</u>
Total	<u>\$ 204,868</u>	<u>\$ 448,507</u>

During 2020, the Organization petitioned for and received approval for a change in the intent of one of the Organization's endowment donations so the funds can be used to offset costs associated with the construction of a new facility in Portsmouth, New Hampshire. As a result, the endowment principal was reclassified from net assets with donor restrictions to be held in perpetuity to net assets with donor restrictions with specific purposes.

8. Endowments

Interpretation of Relevant Law

The Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as a donor-restricted endowment (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent donor-restricted endowment gifts, and (c) accumulations to the donor-restricted endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund, if any, is classified as net assets with donor restrictions until those amounts are appropriated for expenditure in a manner consistent with the standard of prudence prescribed by UPMIFA.

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In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund;
- (2) The purposes of the Organization and the donor-restricted endowment fund;
- (3) General economic conditions;
- (4) The possible effect of inflation and deflation;
- (5) The expected total return from income and the appreciation of investments;
- (6) Other resources of the Organization; and
- (7) The investment policies of the Organization.

Spending Policy

The Organization has a policy of appropriating for expenditure an amount equal to 5% of the endowment fund's average fair market value over the prior 20 quarters. The earnings on the endowment fund are to be used for operations.

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Organization to retain as a fund of perpetual duration (underwater). In the event the endowment becomes underwater, it is the Organization's policy to not appropriate expenditures from the endowment assets until the endowment is no longer underwater. There were no such deficiencies as of December 31, 2020 and 2019.

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to produce results that exceed or meet designated benchmarks while incurring a reasonable and prudent level of investment risk.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Organization targets a diversified asset allocation that places a balanced emphasis on equity-based and income-based investments to achieve its long-term return objectives within prudent risk constraints.

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Endowment Net Asset Composition by Type of Fund

The Organization's endowment consists of assets with donor restrictions only and had the following related activities:

	<u>2020</u>	<u>2019</u>
Endowments, beginning of year	\$ 1,585,562	\$ 1,394,813
Investment income	28,158	47,540
Change in fair value of investments	129,596	216,414
Spending policy appropriations	(68,799)	(73,205)
Reclassification due to change in purpose restriction	<u>(358,272)</u>	<u>-</u>
Endowments, end of year	\$ <u>1,316,245</u>	\$ <u>1,585,562</u>

9. Patient Service Revenue

Net patient service revenue by payer and program is as follows:

	<u>2020</u>		
	<u>Medical, Behavioral Health and Dental Services</u>	<u>Pharmacy Services</u>	<u>Total</u>
Governmental payers			
Medicare	\$ 753,938	\$ 229,068	\$ 983,006
Medicaid	5,256,020	335,695	5,591,715
Commercial payers	2,603,757	316,667	2,920,424
Patient	<u>442,767</u>	<u>182,912</u>	<u>625,679</u>
Net direct patient service revenue	9,056,482	1,064,342	10,120,824
340B contract pharmacy revenue	<u>-</u>	<u>1,672,661</u>	<u>1,672,661</u>
Net patient service revenue	\$ <u>9,056,482</u>	\$ <u>2,737,003</u>	\$ <u>11,793,485</u>

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	<u>2019</u>		
	Medical, Behavioral Health and Dental <u>Services</u>	Pharmacy <u>Services</u>	<u>Total</u>
Governmental payers			
Medicare	\$ 927,218	\$ 241,341	\$ 1,168,559
Medicaid	4,641,469	298,673	4,940,142
Commercial payers	2,806,586	277,352	3,083,938
Patient	<u>470,870</u>	<u>182,195</u>	<u>653,065</u>
Net direct patient service revenue	8,846,143	999,561	9,845,704
340B contract pharmacy revenue	<u>-</u>	<u>1,472,778</u>	<u>1,472,778</u>
Net patient service revenue	<u>\$ 8,846,143</u>	<u>\$ 2,472,339</u>	<u>\$ 11,318,482</u>

10. Functional Expense

The Organization provides various services to residents within its geographic location. Given the Organization is a service organization, expenses are allocated between healthcare, administrative and support and fundraising services based on the percentage of direct care wages to total wages, with the exception of program supplies which are 100% healthcare in nature. Expenses related to providing these services are as follows:

	<u>Healthcare Services</u>	<u>Administrative and Support Services</u>	<u>Fundraising Services</u>	<u>Total</u>
2020				
Salaries and wages	\$ 10,678,936	\$ 1,479,752	\$ 413,029	\$ 12,571,717
Employee benefits	1,915,912	265,482	74,102	2,255,496
Contracted services	787,581	186,356	11,291	985,228
Program supplies	1,519,931	-	-	1,519,931
Information technology	642,032	88,964	24,832	755,828
Occupancy	667,912	92,551	25,833	786,296
Other	1,084,652	150,297	41,952	1,276,901
Depreciation	243,493	33,740	9,418	286,651
Interest expense	<u>2,643</u>	<u>366</u>	<u>102</u>	<u>3,111</u>
Total	<u>\$ 17,543,092</u>	<u>\$ 2,297,508</u>	<u>\$ 600,559</u>	<u>\$ 20,441,159</u>

GREATER SEACOAST COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2020 and 2019

	Healthcare <u>Services</u>	Administrative and Support <u>Services</u>	Fundraising <u>Services</u>	<u>Total</u>
2019				
Salaries and wages	\$ 10,587,330	\$ 1,293,845	\$ 413,834	\$ 12,295,009
Employee benefits	1,857,078	226,878	72,678	2,156,634
Contract services	890,375	183,127	7,448	1,080,950
Program supplies	1,324,866	-	-	1,324,866
Information technology	433,457	52,955	16,964	503,376
Occupancy	678,094	82,842	26,538	787,474
Other	963,883	103,415	58,080	1,125,378
Depreciation	<u>281,523</u>	<u>34,393</u>	<u>11,018</u>	<u>326,934</u>
Total	<u>\$ 17,016,606</u>	<u>\$ 1,977,455</u>	<u>\$ 606,560</u>	<u>\$ 19,600,621</u>

11. Retirement Plans

The Organization has a defined contribution plan under IRC Section 401(k) that covers substantially all employees. For the years ended December 31, 2020 and 2019, the Organization contributed \$211,632 and \$193,365, respectively, to the plan.

The Organization has established an unqualified deferred compensation plan under IRC Section 457(b) for certain key employees of the Organization. The Organization did not contribute to the plan during the year ended December 31, 2020. The balance of the deferred compensation plan amounted to \$44,809 and \$36,304 at December 31, 2020 and 2019, respectively.

12. Medical Malpractice Insurance

The Organization is protected from medical malpractice risk as an FQHC under the Federal Tort Claims Act (FTCA). The Organization has additional medical malpractice insurance, on a claims-made basis, for coverage outside the scope of the protection of the FTCA. As of December 31, 2020, there were no known malpractice claims outstanding which, in the opinion of management, will be settled for amounts in excess of both FTCA and additional medical malpractice insurance coverage, nor are there any unasserted claims or incidents which require loss accrual. The Organization intends to renew the additional medical malpractice insurance coverage on a claims-made basis and anticipates that such coverage will be available.

GREATER SEACOAST COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2020 and 2019

13. Lease Commitments

The Organization leases office space and certain other office equipment under noncancelable operating leases. Future minimum lease payments under these leases are as follows:

2021	\$	597,351
2022		629,161
2023		430,556
2024		411,871
2025		335,498
Thereafter		<u>3,885,210</u>
Total	\$	<u>6,289,647</u>

Rental expense amounted to \$346,489 and \$316,139 for the year ended December 31, 2020 and 2019, respectively.

14. Food Vouchers

The Organization acts as a conduit for the State of New Hampshire's Special Supplemental Food Program for Women, Infants and Children (WIC). The value of food vouchers distributed by the Organization was \$1,071,367 and \$1,068,417 for the years ended December 31, 2020 and 2019, respectively. These amounts are not included in the accompanying financial statements as they are not part of the contract the Organization has with the State of New Hampshire for the WIC program.

CAP Weatherization

APPLICATION

APPLICANT INFORMATION	
Organization Community Action Partnership of Strafford County (CAPSC)	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) 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 # 02-0268636	
*DUNS # 099356586	*SAM Expiration Date 4/21/2022

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 25,000.00
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.) Funds will be used to supplement the Weatherization Assistance Program for Dover residents experiencing low incomes.

PROJECT LOCATION
Location(s) where services will be provided or physical improvements will be made. Dover, New Hampshire

BENEFICIARIES

Beneficiaries:

For **FY 2023 (7/1/2022 – 6/30/2023)** 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): 12

For **FY 2021 (7/1/2020 – 6/30/2021)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 30

Were Dover CDBG funds used to fund this activity or project in **FY 2022 (7/1/2021 – 6/30/2022)**: Yes

If so, how much? \$6,264.00 as of November 19, 2021

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

NARRATIVE – PUBLIC SERVICE ACTIVITY 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 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.

The mission of CAPSC is to educate, advocate, and assist people in Strafford County to meet their basic needs and promote self-sufficiency. In accordance with its mission, CAPSC offers nearly 70 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 electrical assistance, weatherization, parent and child education, child care, 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 over 140 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.

In 2020-2021, CAPSC served over 15,000 individuals and provided nearly \$18 million in goods and services in Strafford County, including:

- \$5.7 million in homeless prevention funds paid to landlords and utility companies to help families avoid eviction and utility disconnections
- 1,923 safe, accessible rides for seniors
- 733 children and their families participated in our Head Start, Early Head Start, and Home Visiting and child care programs
- 11,586 free summer meals to children experiencing food insecurity
- Housing services and outreach to 429 homeless individuals and families
- \$2.9 million in fuel and electrical utility assistance to 4,196 households
- 399,669 lbs. of food distributed to Strafford County food pantries

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; Unitil; 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 2021.

BOARD OF DIRECTORS

Name	Residence (city/town)
Alan Brown	Rochester, NH
Kristen Collins	Berwick, ME
Terry Jarvis	New Durham, NH
Jean Miccolo	Rochester, NH
Tori Bird	Farmington, NH
Cindy Brown	Somersworth, NH
Don Chick	Rochester, NH
Alison Dorow	Barrington, NH
Petros Lazos	Dover, NH
Thomas Levasseur	Dover, NH
Hope Morrow Flynn	Portsmouth, NH
Kathleen Sarles	Somersworth, NH
Maureen Staples	Dover, NH
Jason Thomas	Rochester, NH
Mark Brave	Dover, NH
Leah Crouser	Dover, NH
Nicki Gearwar	Dover, NH

BUDGET

Use box 1 or 2 below to provide a budget. 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> (Non-Construction Projects)			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding	Total Proposed Budget
Office Supplies		\$2,500.00	\$2,500.00
Utilities		\$2,525.00	\$2,525.00
Repairs/Maintenance			
Travel		\$3,200.00	\$3,200.00
Salaries (List relevant positions)		\$131,208.00	\$131,208.00
Fringe		\$36,738.24	\$36,738.24
Rent		\$13,760.28	\$13,760.28
Insurance		\$1,350.00	\$1,350.00
Training		\$9,000.00	\$9,000.00
Other: Equipment		\$2,400.00	\$2,400.00
Direct Client Support	\$25,000.00	\$1,251,436.31	\$1,276,436.31
TOTAL PROPOSED BUDGET:	\$25,000.00	\$1,454,117.83	\$1,479,117.83

2. <u>Public Facilities:</u> (Project)			
	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 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>			

FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed for this 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:	\$376,617.83 \$54,500.00	\$431,117.83	\$141,628.83 (DOE) \$234,989.00 (BWP21) \$54,500.00 (BWP22)
State:	Committed: Pending: Proposed:	\$700,000.00 \$200,000.00	\$900,000.00	Sourced from Everource, Unitil, and NHEC. Anticipated reduction in 2022 funding.
Local:	Committed: Pending: Proposed:			
Private:	Committed: Pending: Proposed:	\$9,000.00 \$9,000.00	\$18,000.00	Thomas Haas Fund
Portsmouth CDBG:	Committed: Pending: Proposed:			
Rochester CDBG:	Committed: Pending: Proposed:	\$65,000.00 \$65,000.00	\$130,000.00	Combines FY21 and FY22
Other:	Committed: Pending: Proposed:			
Total:	Committed: Pending: Proposed:	\$1,150,617.83 \$328,500.00	\$1,479,117.83	

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:			

AGENCY BUDGET

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	\$9,323,005.32	\$15,501,961.12
State Funds	\$2,500,000.00	\$2,500,000.00
Foundations/Private Contributions		
United Way	\$60,000.00	\$58,000.00
Fundraising or other income	\$369,579.88	\$570,816.35
Other (describe): In-Kind Donations, Fees for Service, and Interest Income	\$1,468,666.82	\$1,713,515.00
Community Dev. Block Grant (include anticipated request)	\$25,000.00	\$25,000.00
TOTAL REVENUE	\$13,746,252.02	\$20,369,292.47
EXPENSES		
Compensation	\$4,369,520.05	\$5,485,490.47
Payroll Taxes	\$422,702.72	\$410,462.05
Fringe Benefits	\$701,075.75	\$683,957.38
Retirement	\$42,438.91	\$47,398.69
Direct Client Assistance	\$3,587,566.28	\$8,336,003.16
In-Kind Expenses	\$809,345.82	\$1,013,429.00
Professional Fees	\$351,919.44	\$409,709.66
Supplies	\$316,643.43	\$265,204.31
Repairs and Maintenance	\$113,445.32	\$93,705.32
Occupancy	\$649,167.44	\$694,949.66
Insurance	\$225,918.02	\$232,701.81
Training and Conferences	\$154,426.00	\$111,028.00
Travel and Transportation	\$94,697.80	\$76,878.80
Depreciation	\$7,740.00	\$7,740.00
Printing and Postage	\$25,918.16	\$16,757.00
Equipment	\$26,977.91	\$30,605.09
Interest Expense	\$4,500.00	\$20,847.09
Other Program Support	\$525,578.61	\$850,945.61
Indirect Costs	\$981,237.31	\$1,335,846.00
TOTAL EXPENSES	\$13,410,818.96	\$20,123,659.10
NET (Income - Expenses)	\$335,433.06	\$245,633.37

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – See attachment on next page

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>

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.

Edna Andrews Parker
SIGNATURE

11/19/21
DATE

Betsy Andrews Parker
PRINTED NAME

CEO
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

MFP Transitional
Housing Windows
Project

APPLICATION

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) <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 # 02-0407497	
*DUNS # 017249801	*SAM Expiration Date 12/2/2020

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 30,000 Emergency Shelter and Transitional housing for single men, women and families.
Provide a very brief summary of the <i>activity</i> or <i>project</i> 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>) Emergency Shelter and Transitional housing 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 2023 (7/1/2022 – 6/30/2023) 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): 35 For FY 2021 (7/1/2020 – 6/30/2021) please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 37 (31 in the Emergency Shelter and 6 in Transitional Housing) Were Dover CDBG funds used to fund this activity or project in FY 2022 (7/1/2021 – 6/30/2022): Yes If so, how much? \$36,000 (\$11,000 for Operations and \$25,000 to replace windows in the Shelter)
Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) Homeless single men, women and families.

NARRATIVE – PUBLIC SERVICE ACTIVITY 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 replacing windows at both transitional units located at 21/23 Hough Street (30 windows) and 25 East Concord Street (33 Windows). The windows currently at Hough Street were replaced about 20+ years ago and are no longer fuel efficient, as well as the company does not make parts for them and several of the windows are not functioning properly. @5 East Concord still has the original Wood framed windows with the weights on each side. Several windows are so old they no longer open or close properly. These windows are in desperate need of replacing. Several

Historically My Friend's Place sees a great 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 Married Couple, 1 single parent families, 6 single females, 21 single males including 1 child in the emergency shelter and 2 single parents with 3 children and 1 single male in the transitional housing program who were Dover residents. It is important to note that we served far more singles and far less families than 1 years past, we attribute this to the COVID moratorium on evictions, it is unclear if this will continue to trend this way.

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 a 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 16 months to 2 years.

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

NARRATIVE – PUBLIC FACILITY 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.
Decrease the amount of utility cost at both transitional houses.	Utility bills will decrease from previous year

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. N/A

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
Britnie Lia, Member	Dover, NH
Brad Gould, Member	Dover, NH
Mark Bowen, Member	Greenland, NH

BUDGET

Use box 1 or 2 below to provide a budget. 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
	Dover CDBG Funds Requested	Other Funding	Total Proposed Budget
Office Supplies			
Utilities			
Repairs/Maintenance			
Travel			
Salaries (List relevant positions)			
Program Assistant			
Resident Managers X6			
Case Manager			
Other:			
TOTAL PROPOSED BUDGET:	\$30,000	\$181,172	\$211,172

2. Public Facilities: (Project)			
	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 wage rates estimates.			
Construction	\$46,000	\$3,000	\$49,000
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>			

FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed for this 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: 6,000 Pending: Proposed:	6,000	EFSP Funding
State:	Committed: 129,202 Pending: Proposed:	129,202	SGIA Funding \$64,223 ESG COVID Funding: 64,980
Local:	Committed: 13,247 Pending: 3,000 Proposed:	16,247	Rochester CDBG: 11,429 Rochester COVID: 1,818 Other Cities & Towns: 3,000
Private:	Committed: Pending: 57,500 Proposed:	57,500	Donations from the public and other direct support
Portsmouth CDBG:	Committed: Pending: Proposed:		
Dover CDBG:	Committed: 36,000 Pending: Proposed:	36,000	Dover CDBG 11,000 Dover CDBG Projects: 25,000
Other: Fundraising, Rent, Grants	Committed: 30,000 Pending: 20,000 Proposed: 141,205	191,205	United Way: 20,000 Rent: 30,000 Fundraising: 141,205
Total:	Committed: 214,449 Pending: 80,500 Proposed: 141,205	436,154	

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:		

AGENCY BUDGET

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 7/1/2021 to 6/30/2022	Current Year	Next Year (projected)
REVENUES		
Federal Funds	6,000	6,000
State Funds	129,203	100,000
Foundations/Private Contributions	57,500	58,000
United Way	20,000	20,000
Fundraising or other income	171,205	180,000
Other (describe) Other cities and towns	3,000	3,000
Community Dev. Block Grant (include anticipated request)	49,247	30,000
Total Revenue	436,155	397,000
EXPENSES		
Salaries	253,056	216,520
Fringe Benefits	19,703	20,000
Supplies (include printing/copying)	14,800	15,000
Travel	1,250	1,350
Training	50	50
Communications	6,000	6,000
Audit	0	0
Property Maintenance	29,000	30,000
Service Contracts	12,505	12,700

Construction Supplies/Materials	0	0
Other (describe): Service Charges, Fees, Volunteer & board expenses, Utilities, Fundraising expenses, Advertisement, Insurances, Retirement, Resident Support Services	85,835	86,000
Total Expenses	422,199	384,620
NET (Income - Expenses)	13,956	12,380

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

	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	FEMA			\$6,000	\$6,000
Direct Program	EFSP				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	FEMA/EFSP			\$6,000	\$6,000
Total Expenditure of Federal Awards				\$6,000	\$6,000
NH Dept. of	DHHS			\$129,203	\$
	Bureau of Homeless & Housing				
Total NH Dept. of	[Agency Name]			\$	\$
Total State and Local Awards				\$129,203	\$
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$135,203	\$

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.

SUSAN FORD
SIGNATURE

11/17/21
DATE

SUSAN M. FORD
PRINTED NAME

EXECUTIVE DIRECTOR
TITLE



A Technology Design & Integration Company
16 Quarry Drive Rochester, NH 03867

Proposal-

To: My Friend's Place
Susan Ford
Executive Director
368 Washington St
Dover, NH 03820
(603) 749-3017

From: Everett Howard
16 Quarry Drive
Rochester, NH 03867

Project Replacement windows

Location Dover, NH

Owner My Friend's Place

Date: November 11, 2021

Project 2111200

CC:

Urgent

For Review

Please Comment

Please Reply

Description of Work:

New Requests as follows:

1. Replace 30 windows at the Hough St building and 33 windows at the Concord street building. Includes low-e weather shield HI premium tilt in windows with custom sizes to fit each location. Includes weight removal inside/outside sealing and trim board modification or replacement where needed. This is a prevailing wage project and bid as such. Complete project price and a not to excide cost

Price as above: **\$45,927.00**

Terms: Standard Terms Apply

ACCEPTED BY:

Printed Name: _____

Signature: _____ Date: _____

Title: _____

My Friends Place Budget FY 21/22

	2020 Budget	Actual Jul 19 - June 30	2022 Budget
Ordinary Income/Expense			
Income			
42000 · State of New Hampshire-SGIA	100,000.00	94,811.79	129,202.65
43300 · Direct Public Grants	500.00	32,000.00	500.00
43400 · Direct Public Support			
43410 · Corporate Contributions	30,000.00	42,292.24	32,000.00
43450 · Individ, Business Contributions	11,000.00	10,098.80	11,000.00
43460 · Thanksgiving Appeal	18,000.00	19,068.50	20,000.00
43470 · Memorial	5,000.00	5,600.00	5,000.00
43480 · Fundraising	1,000.00	719.00	1,000.00
43400 · Direct Public Support - Other	-	6,910.40	5,000.00
Total 43400 · Direct Public Support	65,000.00	84,688.94	74,000.00
43401 · City Of Dover	12,000.00	12,178.00	11,000.00
43402 · City Of Rochester	8,000.00	8,000.00	13,246.85
43403 · Other Cities and Towns	3,000.00	2,324.99	3,000.00
43490 · Faith Based donations	2,000.00	7,500.00	4,000.00
44000 · MFP Rent	18,000.00	12,422.57	15,000.00
44010 · 21/23 Hough Street Rent	8,000.00	3,137.54	7,000.00
44030 · 25A/B East Concord Street Rent	8,000.00	9,321.50	8,000.00
44800 · Indirect Public Support			
44820 · United Way, CFC Contributions	14,000.00	28,433.07	20,000.00
44830 · FEMA/HUD	2,500.00	-	6,000.00
45000 · Investments			
45030 · Interest-Savings, Short-term CD	5.00	108.18	5.00
45000 · Investments - Other	200.00	(12.26)	200.00
Total 45000 · Investments	205.00	95.92	205.00
46400 · Other Types of Income			
46430 · Miscellaneous Revenue	1,000.00	13,547.28	
46440 · Special Events	15,000.00	15,929.72	20,000.00
46450 · Bingo income (Net)	77,000.00	54,919.74	100,000.00
Total Income	334,205.00	379,311.06	411,154.50
Expense			
60900 · Business Expenses			
60920 · Business Registration Fees	-	150.00	
Total 60900 · Business Expenses			
61000 · Citizens Bank			
61010 · Bank Service charges			
61011 · Bank Service Chages	144.00	188.84	50.00
61012 · Bank Service Charges -Bingo	-	32.50	
61010 · Bank Service charges - Other	-		
Total 61010 · Bank Service charges	144.00	221.34	50.00
Total 61000 · Citizens Bank	144.00	221.34	50.00
62100 · Contract Services			

My Friends Place Budget FY 21/22

	2020 Budget	Actual Jul 19 - June 30	2022 Budget
62110 · Accounting Fees	6,000.00	6,000.00	6,000.00
62140 · Legal Fees	1,500.00	4,687.27	2,000.00
62160 · Board related Expenses	1,000.00	456.71	1,000.00
Total 62100 · Contract Services	8,500.00	11,143.98	9,000.00
62170 · Volunteer support	500.00	1,465.90	500.00
62800 · Facilities and Equipment			
62810 · Depr and Amort - Allowable			
62840 · Equip Rental and Maintenance			
Total 62800 · Facilities and Equipment			
63000 · Repairs & Maintenance			
63005 · Washington St Repairs			
63006 · Snowplowing	1,000.00	810.00	1,000.00
63005 · Washington St Repairs - Other	10,000.00	24,834.80	13,000.00
Total 63005 · Washington St Repairs	11,000.00	25,644.80	14,000.00
63010 · 21/23 Hough Street Repairs	1,500.00	1,228.51	1,500.00
63030 · 25A/B E Concord Repairs	1,500.00	468.00	1,500.00
63200 · Grant Expenditure suspense acct		1,512.00	
63000 · Repairs & Maintenance - Other	-	133.70	12,000.00
Total 63000 · Repairs & Maintenance	14,000.00	28,987.01	29,000.00
64000 · Utilities			
64010 · Washington St Utilities	14,345.84	15,509.98	17,245.00
64020 · 25A/B E Concord Street Utilities	9,270.00	4,820.98	5,417.00
64040 · 21/23 Hough Street Utilities	9,270.00	4,315.67	7,461.00
64000 · Utilities - Other	-		
Total 64000 · Utilities	32,885.84	24,646.63	30,123.00
65000 · Operations			
65011 · Household Supplies	-	318.10	
65015 · Miscellaneous	(0.01)		
65017 · Fund Raising	2,800.00	193.39	2,600.00
65018 · Donations	-		
65020 · Postage, Mailing Service	1,300.00	1,663.12	1,500.00
65022 · Food & Clothing	3,000.00	3,540.36	4,500.00
65030 · Printing and Copying	1,200.00	3,360.00	1,200.00
65035 · Office Supplies	3,600.00	5,744.31	2,600.00
65040 · Supplies	6,422.42	6,526.32	5,000.00
65050 · Telephone, Telecommunications	4,300.00	5,078.66	6,000.00
65060 · Advertisement	200.00	53.96	200.00
65070 · Copier Payments	360.00	360.00	360.00
65080 · Security Alarm Monitoring	450.00	458.00	450.00
65090 · Dumpster	2,076.00	2,190.85	2,820.00
65000 · Operations - Other	364.50	1,237.62	
Total 65000 · Operations	26,072.91	30,724.69	27,230.00
65100 · Other Types of Expenses			

My Friends Place Budget FY 21/22

	2020 Budget	Actual Jul 19 - June 30	2022 Budget
65130 · Staff Mileage	1,200.00	645.57	1,200.00
65160 · Background Checks	300.00	495.00	400.00
65162 · License, Permit & Registration	250.00	332.00	325.00
65165 · Association Dues	1,200.00	1,415.00	1,200.00
Total 65100 · Other Types of Expenses	2,950.00	2,887.57	3,125.00
65131 · Staff Support Services	-	277.79	
65200 · Insurance			
65210 · Health Insurance, Employee	20,000.00	13,635.08	17,000.00
65220 · Insurance - Liability, D and O	13,000.00	10,490.01	10,000.00
Total 65200 · Insurance	33,000.00	24,125.09	27,000.00
66000 · Payroll Expenses			
66001 · Employee Wages			
66002 · Cost of Payroll	900.00	961.95	950.00
66005 · Workers Compensation	15,176.90	6,923.00	13,000.00
66006 · Employer Quarterly Tax			
66000 · Payroll Expenses - Other	266,098.42	205,618.22	266,098.42
Total 66000 · Payroll Expenses	282,175.32	213,503.17	280,048.42
66003 · Retirement	2,500.00	1,529.84	2,703.00
67000 · Bingo Unrestricted			
67015 · Bingo Supplies	7,000.00	5,074.83	-
Total 67000 · Bingo Unrestricted	7,000.00	5,074.83	-
68300 · Travel and Meetings -Staff			
68310 · Conference, Convention, Meeting	300.00	50.48	50.00
68320 · Travel	-	50.70	
Total 68300 · Travel and Meetings -Staff	300.00	101.18	50.00
70100 · Resident Support Services			
70100 · Resident Support Services - Other	1,500.00	971.09	900.00
Total 70100 · Resident Support Services	1,500.00	971.09	900.00
Total Expense	411,528.06	345,660.11	409,729.42
Net Ordinary Income	(77,323.06)	33,650.95	1,425.08
Net Income	(77,323.06)	33,650.95	1,425.08

MY FRIEND'S PLACE

FINANCIAL STATEMENTS

Years Ended June 30, 2020 and 2019

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of My Friend's Place (a New Hampshire Non-Profit Organization), which comprise the statements of financial position as of June 30, 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 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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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.

(continued)

Opinion

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, 2020 and 2019, and the changes in net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Hodgdon, Wilson & Griffin

Hodgdon, Wilson & Griffin
Portsmouth, New Hampshire

May 24, 2021

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

	2020	2019
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 286,821	\$ 153,364
Grants receivable	10,728	36,493
Investments	1,162	1,169
Inventory	9,000	2,662
Prepaid expenses	2,308	2,619
Total current assets	310,019	196,307
PROPERTY, PLANT AND EQUIPMENT		
Land	87,150	87,150
Buildings and improvements	828,092	815,085
Furniture and fixtures	42,634	42,634
Equipment	45,579	42,511
Total property and equipment	1,003,455	987,380
Less accumulated depreciation	532,929	506,504
Property and equipment, net	470,526	480,876
OTHER ASSETS		
Endowment investments	9,263	9,760
Cash and cash equivalents	400	806
Total other assets	9,663	10,566
TOTAL ASSETS	\$ 790,208	\$ 687,749
<u>LIABILITIES & NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable	\$ 26,851	\$ 1,725
Accrued payroll and payroll taxes	6,094	3,399
Accrued earned time	2,879	1,985
Note payable, current portion	17,753	-
Total current liabilities	53,577	7,109
LONG-TERM LIABILITIES		
Note payable, net of current portion	22,569	-
Security deposit	400	806
Total long-term liabilities	22,969	806
Total liabilities	76,546	7,915
NET ASSETS		
Without donor restrictions	704,399	665,716
With donor restrictions	9,263	14,118
Total net assets	713,662	679,834
TOTAL LIABILITIES AND NET ASSETS	\$ 790,208	\$ 687,749

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

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

	2020	2019
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Public support and revenue:		
Public support		
Grants	\$ 173,528	\$ 164,832
Donations	108,118	84,024
United Way	23,033	18,124
Total public support	304,679	266,980
OTHER REVENUE		
Gaming revenue, net	57,610	77,761
Rent and miscellaneous	30,170	28,887
Interest income	108	87
Unrealized gain (loss) on investments	(12)	83
Total other revenue	87,876	106,818
Total public support and revenue	392,555	373,798
FUNCTIONAL EXPENSES		
Program services	284,124	296,690
Management and general	59,298	57,922
Fundraising	10,450	7,460
Total functional expenses	353,872	362,072
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	38,683	11,726
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	(4,855)	4,155
INCREASE (DECREASE) IN NET ASSETS	33,828	15,881
NET ASSETS, Beginning	679,834	663,953
NET ASSETS, Ending	\$ 713,662	\$ 679,834

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

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, 2019

	Program	Management and General	Fundraising	Total
Classified advertising and public relations	\$ -	1,481	-	\$ 1,481
Depreciation expense	23,037	724	-	23,761
Employee benefits	31,066	5,153	589	36,808
Insurance	4,812	7,219	-	12,031
Maintenance and repairs	34,549	1,449	-	35,998
Miscellaneous	834	-	-	834
Office expense	1,322	3,269	3,936	8,527
Professional fees	-	6,988	-	6,988
Resident support services	937	-	-	937
Salaries and wages	146,435	24,412	2,713	173,560
Supplies	8,317	4,302	-	12,619
Taxes, payroll	11,715	1,943	222	13,880
Telephone	4,026	212	-	4,238
Transportation expense	909	-	-	909
Utilities	28,731	770	-	29,501
TOTAL EXPENSES	\$ 296,690	\$ 57,922	\$ 7,460	\$ 362,072

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

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

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 33,828	\$ 15,881
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Unrealized (gain) loss on investments	12	(83)
Investment (income) loss	497	203
Depreciation	26,425	23,761
(Increase) decrease in:		
Grants receivable	25,765	(248)
Inventory	(6,339)	(1,239)
Prepaid expenses	310	2,065
Increase (decrease) in:		
Accounts payable	25,125	(706)
Accrued payroll and payroll taxes	2,694	567
Accrued earned time	893	(2,940)
Security Deposits	(406)	(1,594)
Total adjustments	74,976	19,786
Net cash provided by operating activities	108,804	35,667
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(16,075)	(30,224)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in borrowings	40,322	-
Net increase in cash	133,051	5,443
Cash at beginning of year	154,170	148,727
CASH AT END OF YEAR	\$ 287,221	\$ 154,170

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

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

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.

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.

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.

Cash does not include \$8,568 held by the Organization as of June 30, 2019. As required by State of New Hampshire regulations, this amount was held by the Organization in a separate account to be used as prizes for Bingo games. This cash was not available for any other purpose. During the year ended June 30, 2020 the Organization changed the format of its Bingo games and the separate account is no longer required.

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.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 2020 and 2019, 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.

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.

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, 2020 and 2019, no amounts for contributions of services were recognized in the financial statements.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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 24, 2021, the date that the financial statements were available to be issued.

On December 30, 2020, the Paycheck Protection Program Loan was forgiven as the Organization had used the \$40,322 loan amount for qualifying expenses.

Management is currently evaluating 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 (CONTINUED)

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 intended to use the entire loan amount for qualifying expenses. Under terms of the PPP, certain amounts of the loan may be forgiven if they are used for qualifying expenses as described. Monthly payments, starting on November 5, 2020, of \$2,267 includes principal and interest at 1.0%. Management has determined that the difference between recording interest on the note payable and presenting the note as non-interest bearing is not material to these financial statements.

Estimated required debt maturity assuming current terms and interest rates applied over the next five years is as follows for the years ending June 30,

2021.....	17,753
2022.....	22,569
2023.....	-
2024.....	-
2025.....	-
TOTAL.....	\$ <u>40,322</u>

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE E - NET ASSETS WITH DONOR RESTRICTIONS

As of June 30, 2020 and 2019, My Friend's Place has net assets with donor restrictions of \$9,263 and \$9,760, respectively, invested with The New Hampshire Charitable Foundation. In addition, for the year ended June 30, 2019, My Friend's Place had net assets with donor restrictions of \$4,358 held for the purchase and installation of computer equipment. The grant was fully expended during the year ended June 30, 2020.

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, 2020, gaming revenue, net of \$57,610 consisted of gaming revenue of \$673,746 less expenses of \$616,136.

For the year ended June 30, 2019, gaming revenue, net of \$77,761 consisted of gaming revenue of \$802,000 less expenses of \$724,239.

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, 2020 and 2019, retirement expense was \$1,294 and \$2,870, 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, 2020 and 2019, 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 (CONTINUED)

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>2020</u>	<u>2019</u>
Cash	\$ 286,821	\$ 153,364
Investments	<u>1,162</u>	<u>1,169</u>
	287,983	154,533
Less those unavailable for General expenditures within One year, due to:		
Contractual or donor imposed restrictions	-	4,358
Board designations	-	-
	<u> </u>	<u> </u>
Financial assets available To meet cash needs for General expenditures within One year	<u>\$ 287,983</u>	<u>\$ 150,175</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.

Rental Unit Rehab



CDBG APPLICATION

**CITY OF DOVER, NH
COMMUNITY DEVELOPMENT BLOCK GRANT
FY2023**

APPLICANT INFORMATION

Organization City of Dover		Tax ID 02-6000230
Name of Program or Project Rental Unit Rehab FY23		
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 Christopher Parker		Phone 603-516-6008
E-Mail c.parker@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) <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 checked="" type="checkbox"/> Unit of Government		
Tax ID # 02-6000230		
*DUNS # 099359168		*SAM Expiration Date 7/1/22

* *Important notice regarding new mandatory federal reporting requirements:* The Federal Funding Accountability and Transparency Act requires sub-recipients receiving federal funds to register with Dunn and Bradstreet to obtain a DUNS number and complete or renew their registration in the System for Award Management (SAM). For information on how to obtain a DUNS number and register in SAM please visit <https://fedgov.dnb.com/webform> and <https://sam.gov/SAM/>. Completing these registration processes is free, but may take up to 15 days to complete. The City will not commit funds without this information.

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ \$90,000
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>) 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. Program will be administered by the City of Dover, NH.

BENEFICIARIES
Beneficiaries: For FY2023 (7/1/22 – 6/30/23) 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): Three rental units. For FY2021 (7/1/20 – 6/30/21) please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: N/A Were Dover CDBG funds used to fund this activity or project in FY2022 (7/1/21 – 6/30/22): Funds were allocated but not utilized because of issues related to Coronavirus. As such, a portion of the allocation was redirected to another CDBG Activity. If so, how much? \$46,000.00
Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) Households (families) that income qualify as Moderate, Low or Very Low income.

NARRATIVE – <u>PUBLIC SERVICE ACTIVITY ONLY</u>
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. N/A Please indicate who prepared the overall cost estimate for the activity. N/A

NARRATIVE – PUBLIC FACILITY 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, 2022

Proposed project completion date: Fall, 2024

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 for rehab will vary from unit to unit depending upon the nature of the improvements necessary to meet minimum housing quality standards.

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.
Increase number of existing rental units that are eligible for housing assistance and occupied by moderate, low or very low income households/persons..	Three existing rental units are improved to become eligible for housing related assistance and are occupied by income qualified households/persons.

ORGANIZATION

DESCRIPTION OF ORGANIZATION

Please provide a description for the Organization that is undertaking the activity or project. City of Dover, NH

BUDGET

Use box 1 or 2 below to provide a budget. Include all proposed expenses.

1. Public Services (Non-Construction Projects)			
	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: (Project)			
	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 wage rates estimates.			
Construction	\$90,000.00		\$90,000.00
Other (list)			
<i>Total Hard Costs</i>			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			
<i>Total Soft Costs</i>			
TOTAL PROPOSED BUDGET:	\$90,000.00	0	\$90,000.00

FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed for this 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
Dover CDBG	Committed:	\$25,721.00	From FY22 Allocation for Rental Unit Rehab.
	Pending:		
	Proposed:		
Total:		\$25,721.00	

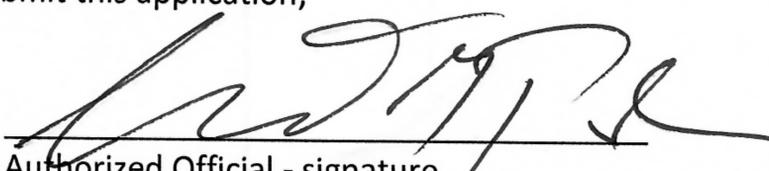
AGENCY BUDGET

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 6/31/2023	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)		
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)		

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)		

By signing below, the Authorized Official affirms: The organization's commitment to implement the proposed activity/project; that all information presented is true and accurate to the best of their knowledge; and he/she is authorized to submit this application;

Submitted by:  12/20/21
 Authorized Official - signature Date

Christopher G Parker, AICP
 Print Name

Assistant City Manager: Director of Planning and Strategic Initiatives
 Print Title