

City of Dover, NH

Community Development Block Grant

Proposed Action Plan – FY22



CDBG Program Description

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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 second 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 Formulas,
Proposed Funding by Category &
Contingency Funding Formula

AVAILABLE FUNDING Overview

The City of Dover calculates the total FY22 Action Plan funding pool based upon the following factors:

1. Anticipated FY22 Annual Allocation from HUD: \$287,000.00
2. Anticipated FY21 Program Income: \$31,000.00

Based upon items 1 & 2 above, the total anticipated funding pool for this Action Plan is **\$318,000.00**.

FUNDING FORMULAS

All funded activities fall into one of four categories. These categories are:

1. Public Services
2. General Administration
3. Public Facilities
4. Economic Development

The total amount of funding that can be allocated for Public Services activities and General Administration is capped based on formulas mandated by HUD. There are no caps for Public Facilities or Economic Development activities.

For categories 1 and 2, there are formula based caps that HUD mandates must not be exceeded.

1. **General Administration & Planning:** The maximum amount of program funds that can be used for general administration and planning purposes equals twenty percent (20%) of the FY22 *anticipated* grant amount plus twenty percent (20%) of the *anticipated* FY22 program income: **\$60,600.00**
2. **Public Services:** The maximum amount of program funds that can be used for public services equals fifteen percent (15%) of the *anticipated* FY22 grant amount plus fifteen percent (15%) of the *anticipated* FY21 program income: **\$47,700.00**

PROPOSED FUNDING BY CATEGORY

General Administration and Planning: **\$60,600.00**

- 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 and citizen participation.

Public Services: **\$46,500.00**

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

Public Facilities and Activity Delivery Charges:

- **Public Facilities Projects: \$185,000.00**
Allocations to projects under the Public Facilities category include Weatherization, Homeless Shelter Improvements and Barrier Removal/ADA Compliance.
- **Public Facilities Activity Delivery Charges: \$4,000.00**
Separate from general administration 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.
- **Weatherization Activity Delivery Costs: \$3,000.00**
Separate from general administration 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.

Economic Development

- **DELP Loan Pool: \$15,900.00**
Funds to be added to the loan pool for use by the Dover Economic Loan Program (DELP).
- **Service Delivery - Dover Economic Loan Program \$3,000.00**
Delivery of DELP Services including activities such as meeting with prospective applicants, marketing of the programs, development of materials, project evaluation, loan underwriting, performance monitoring and technical assistance.

CONTINGENCY FUNDING FORMULA

In the event that that the actual FY22 Entitlement Grant amount and/or the actual FY21 Program Income results in a Public Services Funding Formula cap less than \$46,500.00, the approved Public Service allocations shall each be reduced by an equal percentage to achieve a total Public Service allocation amount that does not exceed the Public Services CAP.

Anticipated funding amounts for calculating Funding Formulas

Fiscal Year	Category	Amount
FY22	Anticipated CDBG Entitlement Grant	287,000.00
FY22	Anticipated DELP Program Income	12,000.00
FY22	Anticipated PI: School St Parking Lot	4,000.00
FY21	Anticipated DELP Program Income	27,000.00
FY21	Anticipated PI: School St Parking Lot	4,000.00

Section 3

Funding Requests - Summary

FUNDING REQUESTS – ACTIVITY SUMMARY

Public Services , Public Facilities Projects & Economic Development

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: \$10,000.00**
Recommended Allocation: \$6,500.00
Partially support the salaries and benefits of Case Management Department staff consisting of a Program Manager, Medical Case Managers and a Financial Administrator.
- 2. Alliance for Community Transportation: \$4,000.00**
Recommended Allocation: \$4,000.00
Operate TripLink, a regional transportation call center; operate Community Rides, a free service providing transportation to healthcare for seniors and individuals with disabilities; provide staffing for Regional Coordination Council to provide greater access to community transportation resources.
- 3. Community Partners: \$10,080.00**
Recommended Allocation: \$5,500.00
Funds to provide security deposits, rental assistance, utilities assistance and basic necessities to individuals and families in Dover with mental illness or a developmental disability who are in threat of becoming homeless.
- 4. Cross Roads House: \$16,000.00**
Recommended Allocation: \$9,000.00
To provide emergency shelter and supportive services for families and individuals from Dover who are experiencing homelessness.
- 5. Dover Welfare: \$10,000.00**
Recommended Allocation: \$3,000.00
To help the people of Dover move into apartments when they cannot afford to or to place Dover residents who are homeless into motels until shelter space is available
- 6. Homeless Center for Strafford County: \$9,000.00**
Recommended Allocation: \$7,500.00
Provide sheltering and programming for those experiencing homelessness in Strafford County with primary support to Dover and Rochester residents. Move family and individuals into permanent housing.

7. **My Friend's Place:** **\$25,000.00**
Recommended Allocation: **\$11,000.00**
Emergency Shelter and Transitional housing for single men, women and families.
8. **Stafford Nutrition & Meals on Wheels:** **\$3,000.00**
Recommended Allocation: **\$0.00**
Help provide approximately 3,000 meals to homebound, elderly & low-income disabled Dover residents.

PUBLIC FACILITIES PROJECTS

1. **Community Action Partnership of Stafford County:** **\$40,000.00**
Recommended Allocation: **\$40,000.00**
Funding to supplement the Weatherization Assistance Program for low income Dover residents.
2. **Homeless Center for Stafford County:** **\$40,000.00**
Recommended Allocation: **\$0.00**
Installation of fence, surface, wood supports and basketball hoops for playground at new shelter.
3. **My Friend' Place:** **\$23,360.00**
Recommended Allocation: **\$25,000.00**
Replacement of 24 windows at the 368 Washington Street location.
4. **City of Dover – City Hall Barrier Removal FY22 :** **\$70,000.00**
Recommended Allocation: **\$70,000.00**
Renovations to City Hall, including first floor bathrooms, in order to address applicable ADA/Barrier Removal requirements.
5. **City of Dover – Rental Unit Rehab FY22:** **\$50,000.00**
Recommended Allocation: **\$50,000.00**
A rehab 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.

ECONOMIC DEVELOPMENT

1. **City of Dover - Economic Development Activities:** **\$15,900.00**
Recommended Allocation: **\$15,900.00**
Staff is recommending that funds be allocated to the Dover Economic Loan Program (DELP) to be used for business assistance loans made through DELP.

Section 4

Proposed Allocations &
Individual Applications

Proposed FY22 Allocations

FY22 Funding

Estimated FY22 Federal Grant	\$287,000.00
Estimated FY21 Economic Loan Pprogram Income	\$27,000.00
Estimated FY21 School St Parking Lot Program Income	\$4,000.00
Total Funding Pool	\$318,000.00

Public Services	Amount Requested	Current Year Allocation	Recommended Allocation
AIDS Responses	\$10,000.00	\$10,000.00	\$6,500.00
Alliance for Community Transportation (ACT)	\$4,000.00	\$0.00	\$4,000.00
Community Partners	\$10,080.00	\$10,080.00	\$5,500.00
Cross Roads House	\$16,000.00	\$15,000.00	\$9,000.00
Dover Welfare Sec Deposit	\$10,000.00	\$5,570.00	\$3,000.00
Homeless Center for Strafford County (HCSC)	\$9,000.00	\$8,625.00	\$7,500.00
My Friends Place (MFP)	\$25,000.00	\$16,000.00	\$11,000.00
SNMoW	\$3,000.00	\$0.00	\$0.00
Total	\$87,080.00	\$65,275.00	\$46,500.00

Econ Development	Amount Requested	Current Year Allocation	Recommended Allocation
Loan Pool	\$15,900.00	\$0.00	\$15,900.00
Total	\$15,900.00	\$0.00	\$15,900.00

Public Facilities	Amount Requested	Current Year Allocation	Recommended Allocation
CAP Weatherization	\$40,000.00	\$0.00	\$40,000.00
HCSC New Shelter External Improvements	\$40,000.00	\$0.00	\$0.00
MFP Windows	\$23,360.00	\$0.00	\$25,000.00
City Hall Barrier Removal FY22	\$70,000.00	\$0.00	\$70,000.00
Rental Unit Rehab FY22	\$50,000.00	\$0.00	\$50,000.00
Total	\$223,360.00	\$0.00	\$185,000.00

Administration	Amount Requested	Current Year Allocation	Recommended Allocation
General Administration	\$60,600.00	\$61,559.00	\$60,600.00
Econ Dev Admin & Servicing	\$3,000.00	\$7,000.00	\$3,000.00
Weatherization Activity Delivery	\$3,000.00	\$3,000.00	\$3,000.00
Public Facility Activity Delivery	\$4,000.00	\$5,000.00	\$4,000.00
Total	\$70,600.00	\$76,559.00	\$70,600.00

Grand Total	\$396,940.00		\$318,000.00
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APPLICATION

APPLICANT INFORMATION	
Organization AIDS Response Seacoast	Tax ID 22-2884488
Name of Program or Project Medical Case Management	
Name of Executive Director Richard B. Wagner	
Mailing Address 7 Junkins Avenue, Portsmouth, NH 03801	
Physical Address Same	
Contact Person Richard B. Wagner	Phone 603-433-5377
E-Mail richardw@arsnh.org	Website www.aidsresponse.org
<p>Please Identify the Type of Organization Applying for Funds (Note: More than one may apply)</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <input checked="" type="checkbox"/> 501(c)(3) Government </div> <div style="width: 30%;"> <input type="checkbox"/> For-profit authorized under 570.201(o) </div> <div style="width: 30%;"> <input type="checkbox"/> Unit of </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 30%;"> <input type="checkbox"/> Faith-based Organization </div> <div style="width: 30%;"> <input type="checkbox"/> Institution of Higher Education </div> </div> <input type="checkbox"/> Other (Explain):	
Tax ID # 22-2884488	
*DUNS # 78-013-3013	*SAM Expiration Date 9/4/2021

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$10,000.00
<p>Provide a <u>very brief</u> summary of the <u>activity</u> or <u>project</u> for which the funds are requested. Keep responses to one or two sentences (i.e. After School Care for K-4th grade students. Repair of homeless shelter roof.)</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 2022 (7/1/2021 – 6/30/2022)** 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): 21

For **FY 2020 (7/1/2019 – 6/30/2020)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 20

Were Dover CDBG funds used to fund this activity or project in **FY 2021 (7/1/2020 – 6/30/2021)**: Yes

If so, how much? \$9000.00

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 Client Services provides client-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 his/her 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 abuse counseling, Medicaid, Medicare, health insurance, fuel assistance, Section 8 Housing and the AIDS Drug Assistance Programs (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 86 % are at low or very low incomes, receive the medical care necessary for them to maintain their health and obtain HIV viral suppression.

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

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.
95% of clients maintain stable and satisfactory housing	Number of clients in stable and satisfactory housing divided by total number of clients
90 % of clients will have a HIV viral load <200 copies/ml at last viral load test during the measurement year.	Number of clients with viral load <200 copies/ml divided by number of clients with HIV diagnosis with a at least one HIV viral test in the measurement year.

DESCRIPTION OF ORGANIZATION

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

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

AUDIT AND EVALUATION

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

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

Is your organization evaluated by outside agencies or programs? Yes

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

- New Hampshire Department of Health and Human Services, Bureau of Infectious Disease Control – Program and fiscal audit done annually

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

BOARD OF DIRECTORS	
Name	Residence (city/town)
Raymond Ouellette	Rollinsford
David Steady	Portsmouth
Art Nicholson	Portsmouth
Betsy Melanson	Portsmouth
Kathy Jerram	Hampton

BUDGET-PLEASE SEE ATTACHED

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)			
Other:			
TOTAL PROPOSED BUDGET:			

AIDS Response Seacoast
Client Services Department - Program Budget
FY 2022

<u>LINE ITEM DESCRIPTION:</u>	<u>DOVER FUNDS REQUESTED</u>	<u>OTHER FUNDING</u>	<u>TOTAL</u>
Client Services Dept. Staff Salaries	\$ 7,200.00	\$ 173,000.00	\$ 180,200.00
Program Manager			
Medical Case Manager 1			
Medical Case Manager 2			
Financial Administrator			
Payroll Taxes & Fringe Benefits	\$ 1,890.00	\$ 47,499.00	\$ 49,389.00
Clinical Supervision & Consultants	\$ -	\$ 4,350.00	\$ 4,350.00
Direct Financial Assistance to Clients			
Shelter Assistance	\$ -	\$ 40,750.00	\$ 40,750.00
Food & Nutrition	\$ -	\$ 25,500.00	\$ 25,500.00
Client Transportation	\$ -	\$ 5,250.00	\$ 5,250.00
Other Client Support	\$ -	\$ 16,000.00	\$ 16,000.00
Supplies - Office and PC	\$ -	\$ 2,294.00	\$ 2,294.00
Copying & Printing	\$ -	\$ 2,000.00	\$ 2,000.00
Postage	\$ -	\$ 750.00	\$ 750.00
Audit & Professional Fees	\$ -	\$ 5,000.00	\$ 5,000.00
Insurance	\$ -	\$ 3,841.00	\$ 3,841.00
Telephone & Internet	\$ -	\$ 3,800.00	\$ 3,800.00
Equipment Maintenance & Repairs	\$ -	\$ 1,200.00	\$ 1,200.00
Training and Conferences	\$ -	\$ 200.00	\$ 200.00
Case Managers Travel - Home Visits	\$ -	\$ 815.00	\$ 815.00
Rent	\$ -	\$ 18,725.00	\$ 18,725.00
Direct Department Overhead	\$ 910.00	\$ 24,026.00	\$ 24,936.00
Total	<u>\$ 10,000.00</u>	<u>\$ 375,000.00</u>	<u>\$ 385,000.00</u>

Additional Housing Support -

In addition to the support shown above, AIDS Response Seacoast coordinates through a program titled "Housing Opportunities for People With AIDS" (HOPWA) for approximately **\$86,000** annually in direct housing and utilities assistance for our clients. These funds are administered directly and are not part of our financial statements.

(See Note 5 of Audited Financials)

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-PLEASE SEE ATTACHED

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:		

**AIDS RESPONSE SEACOAST
PROJECTED OTHER FUNDING SOURCES - CLIENT SERVICES DEPARTMENT PROGRAM
FOR FISCAL YEAR ENDING JUNE 30, 2022
All Pending**

FEDERAL GRANTS

Boston Public Health Ryan White Funding	\$ 130,172	
UW EFSP - Rockingham	\$ 2,500	
UW EFSP - Strafford	\$ 2,500	
HOPWA - Housing Opportunities for People With AIDS	\$ 27,240	
Portsmouth CDBG	\$ 9,925	
Dover CDBG (<i>Not Included</i>)	\$ -	
		\$ 172,337

STATE GRANTS & MUNICIPALITIES

Taskforce - NH DHHS Client Services	\$ 109,663	
Portsmouth Social Services	\$ 5,000	
Local Municipalities	\$ 15,000	
		\$ 129,663

FOUNDATIONS :

Broadway Cares	\$ 7,500	
Bretton Woods Tele Co.	\$ 1,500	
PhRMA & Gilead	\$ 8,000	
		\$ 17,000

DONATIONS -Restricted

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

OTHER RESTRICTED FUNDS AVAILABLE

\$ 43,000

TOTALS

\$ 375,000

NOTE:

Does not include funds that would be requested from Dover CDBG

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 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			

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

Revenue Sources	CURRENT YEAR ENDING June 30, 2021	PROJECTED ENDING June 30, 2022
Federal Grants	\$ 172,600	\$ 182,337
State Grants & Municipalities	\$ 127,800	\$ 129,663
Foundations	\$ 12,000	\$ 17,000
Special Events / Fundraising	\$ 33,000	\$ 20,000
Charitable Donations	\$ 50,000	\$ 38,000
Restricted Funds Available	\$ 29,600	\$ 43,000
Interest Income	\$ -	\$ -
Total	\$ 425,000	\$ 430,000

Expenses	June 30, 2021	June 30, 2022
Salaries	\$ 222,000	\$ 228,000
Payroll Taxes & Fringe Benefits	\$ 57,000	\$ 60,425
Clinical Supervision & Consultants	\$ 4,000	\$ 4,350
Direct Financial Assistance		
Shelter Assistance	\$ 34,000	\$ 40,750
Food and Nutritional Suppliments	\$ 32,000	\$ 25,500
Client Transportation	\$ 4,000	\$ 5,250
Other Client Support	\$ 17,000	\$ 16,000
Speaker Honorariums/ Educ.Programing	\$ 800	\$ -
Supplies - Office	\$ 4,000	\$ 2,400
Copying and Printing	\$ 2,300	\$ 2,300
Telephone and Internet	\$ 3,500	\$ 4,000
Training and Conferences	\$ 1,000	\$ 400
Travel	\$ 2,000	\$ 900
Insurance	\$ 4,000	\$ 4,300
Equipment Expense		
Equipment Rentals	\$ 200	\$ -
Equipment Purchase and Repairs - Office	\$ 1,000	\$ 1,400
Postage	\$ 1,500	\$ 850
Rent	\$ 22,000	\$ 21,025
Advertising	\$ 100	\$ 100
Dues and Subscriptions	\$ 800	\$ 600
Professional Fees/Consultants	\$ 8,200	\$ 7,000
Bank Charges	\$ 100	\$ 100
Miscellaneous	\$ 500	\$ 1,000
Fundraising Event Costs	\$ 3,000	\$ 3,350
Agency Overhead	\$ -	\$ -
Total	\$ 425,000	\$ 430,000

Training		
Communications		
Audit		
Property Maintenance		
Service Contracts		
Construction Supplies/Materials		
Other (describe)		
TOTAL EXPENSES		
NET (Income - Expenses)		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS-PLEASE SEE ATTACHED

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

	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	HRSA				\$655,876,000
Direct Program	Ryan White Part A	Unknown	Unknown		
Passed Through	Boaston Public Health Commission	93.914	Unknown	\$130,172	\$14,894,764
	RW HIV/AIDS Program				
Total U.S. Dept. of	HRSA			\$130,172	\$670,770,764
U.S. Dept. of	FEMA	97.024	Unknown	\$5,000	Unknown
Direct Program	Emergency Food and Shelter				
Passed Through	United Way	Unknown	Unknown	\$5,000	Unknown
	EFSP				
Total U.S. Dept. of	FEMA			\$5,000	Unknown
U.S. Dept. of	HUD				
Direct Program	Housing Opportunities for People Living With AIDS				
Passed Through	Merrimack Valley Assistance Program	Unknown	Unknown	\$27,240	\$23,811,493
Total U.S. Dept. of	HUD			\$27,240	\$23,811,493
U.S. Dept. of	HUD				
Direct Program	CDBG			\$9,925	Unknown
Passed Through	Portsmouth				
Total U.S. Dept. of	HUD/CDBG			\$9,925	Unknown
Total Expenditures of Federal Awards				\$172,337	\$694,683,257
NH Dept. of	Health and Human Services	Unknown	Unknown	\$109,663	\$1,283,280,435
	Ryan White Part B				
Total NH Dept. of	Health and Human Services			\$109,663	\$1,283,280,435
Local Assistance:	Various			\$20,000	\$0
Total Local Assistance:	Various			\$20,000	\$0
Total State and Local Awards				\$129,663	\$1,283,280,435
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$302,000	\$1,977,963,692

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.

Richard B. Wagner
SIGNATURE

11/17/2020
DATE

RICHARD B. WAGNER
PRINTED NAME

EXECUTIVE DIRECTOR
TITLE



FFATA Checklist (contracts \$25,000 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 \$25,000 and over.

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

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

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

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

How do you get a DUNS number?

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

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

CCR stands for Central Contractor Registration, which is the primary registrant database for the U.S. Federal Government. CCR collects, validates, stores, and disseminates data in support of agency acquisition missions.

The link to information needed to register and become familiar with CCR is provided below.

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


Signature of Authorized Person

11/17/2020
Date

Executive Director
Title

AIDS Response Seacoast

Dover CDBG F/Y 2022

Measurement Goal 1

Table 9: Housing / Living Arrangement

	Male	Female	Transgender	# Clients	%
Permanent housing	64	23	2	89	97.8%
Transitional housing	0	0	0	0	0%
Emergency shelter	0	0	0	0	0%
Substance abuse treatment facility	1	0	0	1	1.1%
Psychiatric facility	0	0	0	0	0%
Incarcerated	0	0	0	0	0%
Temporarily staying at a family/friend's residence	1	0	0	1	1.1%
Place not meant for human habitation	0	0	0	0	0%
Other	0	0	0	0	0%
Total	66	3		91	100%

AIDS Response Seacoast

Dover CDBG F/Y 2022

Measurement Goal 2

Goal 1	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:	(Q4) 07/01/2019 – 06/30/2020		
Your Agency Achieved:	(Q4) 91.18%	Statewide ASOs Achieved:	(Q4) 92.59%
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		(Q4) 93
Denominator:	Number of patients, regardless of age, with a diagnosis of HIV with at least one HIV viral load test in the measurement year		(Q4) 102
Agency Narrative: ARS case managers work with clients to carefully monitor viral loads to help clients work toward viral suppression. Case managers work with clients who are not virally suppressed to identify and if possible, help to overcome barriers to care. <input type="checkbox"/> Technical Assistance Requested			



COMPASSION | CARE | PREVENTION

November 17, 2020

Re: FY 2020 Audited Financial Report

ARS is awaiting the most current Financial Report for FY 2020, which is currently being completed by our auditing firm. The report should be available shortly, at which time I will immediately forward to the City of Dover. In the interim, we have enclosed our FY 2019 Financial Report.

Please contact me should you have any questions. Thank you for your patience.

Regards,

A handwritten signature in blue ink that reads "Richard B. Wagner". The signature is written in a cursive, flowing style.

Richard B. Wagner
Executive Director



James A. Sojka, CPA*

Sheryl A. Pratt, CPA***

Michael J. Campo, CPA, MACCY

Communication of No Material Weaknesses in a Separate Report

Scott T. Eagen, CPA, CFE

Donna M. LaClair, CPA**

Ashley J. Miller-Klem, CPA, MSA

Tyler A. Paine, CPA***

Kyle G. Gingras, CPA

Ryan T. Gibbons, CPA, CFE

Derek M. Barton, CPA

Sylvia Y. Petro, MSA, CFE

* Also licensed in Maine

** Also licensed in Massachusetts

*** Also licensed in Vermont

November 25, 2019

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

In planning and performing our audit of the financial statements of AIDS Response – Seacoast as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered AIDS Response – Seacoast's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

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

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

Plodzik & Sanderson, PA

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

AIDS RESPONSE - SEACOAST
FINANCIAL REPORT
JUNE 30, 2019 AND 2018

AIDS RESPONSE - SEACOAST

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of AIDS Response - Seacoast (a non-stock nonprofit corporation), which comprise the statements of financial position as of June 30, 2019 and 2018, 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of AIDS Response - Seacoast as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

November 25, 2019

*Plodzik & Sanderson
Professional Association*

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

AIDS RESPONSE - SEACOAST
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2019 AND 2018

ASSETS

	<u>2019</u>	<u>2018</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 126,313	\$ 152,675
Grants receivable	49,336	40,441
Prepaid expenses	830	1,070
Inventory - food pantry	<u>3,000</u>	<u>3,000</u>
Total current assets	<u>179,479</u>	<u>197,186</u>
PROPERTY AND EQUIPMENT		
Office equipment and computers	53,182	53,182
Furniture and fixtures	12,025	12,025
Leasehold improvements	<u>1,626</u>	<u>1,626</u>
	66,833	66,833
Less accumulated depreciation	<u>66,833</u>	<u>66,833</u>
	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u><u>\$ 179,479</u></u>	<u><u>\$ 197,186</u></u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accrued expenses	<u>\$ 17,120</u>	<u>\$ 16,560</u>
NET ASSETS		
Without donor restrictions		
Net investment in property and equipment	-	-
Undesignated	<u>125,834</u>	<u>150,605</u>
	125,834	150,605
With donor restrictions	<u>36,525</u>	<u>30,021</u>
Total net assets	<u>162,359</u>	<u>180,626</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 179,479</u></u>	<u><u>\$ 197,186</u></u>

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

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

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	2019 TOTAL
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	28	-	28
	<u>28</u>	<u>-</u>	<u>28</u>
INCREASE (DECREASE) IN NET ASSETS	<u>(24,771)</u>	<u>6,504</u>	<u>(18,267)</u>
NET ASSETS - BEGINNING	<u>150,605</u>	<u>30,021</u>	<u>180,626</u>
NET ASSETS - ENDING	<u>\$ 125,834</u>	<u>\$ 36,525</u>	<u>\$ 162,359</u>

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

AIDS RESPONSE - SEACOAST
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2018

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	2018 TOTAL
OPERATING REVENUE			
Grant revenue	\$ 272,406	\$ -	\$ 272,406
Event revenue	16,027	-	16,027
Municipal revenue	14,998	-	14,998
	<u>303,431</u>	<u>-</u>	<u>303,431</u>
SUPPORT			
Cash donations	74,857	15,000	89,857
Donated materials and services	29,786	-	29,786
	<u>104,643</u>	<u>15,000</u>	<u>119,643</u>
NET ASSETS RELEASED FROM RESTRICTIONS			
Satisfaction of program restrictions	<u>13,268</u>	<u>(13,268)</u>	<u>-</u>
TOTAL REVENUE AND SUPPORT	<u>421,342</u>	<u>1,732</u>	<u>423,074</u>
OPERATING EXPENSES			
Program services:			
Client services	343,560	-	343,560
Education	7,526	-	7,526
Total program services	<u>351,086</u>	<u>-</u>	<u>351,086</u>
Fundraising	12,713	-	12,713
Management and general	27,350	-	27,350
TOTAL OPERATING EXPENSES	<u>391,149</u>	<u>-</u>	<u>391,149</u>
INCREASE IN NET ASSETS FROM OPERATING ACTIVITIES	<u>30,193</u>	<u>1,732</u>	<u>31,925</u>
NONOPERATING ACTIVITIES			
Interest income	<u>27</u>	<u>-</u>	<u>27</u>
INCREASE IN NET ASSETS	<u>30,220</u>	<u>1,732</u>	<u>31,952</u>
NET ASSETS - BEGINNING	<u>120,385</u>	<u>28,289</u>	<u>148,674</u>
NET ASSETS - ENDING	<u>\$ 150,605</u>	<u>\$ 30,021</u>	<u>\$ 180,626</u>

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

*AIDS RESPONSE - SEACOAST
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019*

	<u>Program Services</u>		<u>Total</u>		<u>Management</u>	
	<u>Client</u>	<u>Education</u>	<u>Program</u>	<u>Fundraising</u>	<u>and</u>	<u>Total</u>
	<u>Services</u>		<u>Services</u>		<u>General</u>	
Salaries	\$ 203,328	\$ 3,688	\$ 207,016	\$ 3,688	\$ 7,376	\$ 218,080
Payroll tax expense	17,072	305	17,377	305	623	18,305
Fringe benefits	24,177	-	24,177	-	15,760	39,937
<u>Contracted services</u>						
Contracted educational services	3,600	-	3,600	-	-	3,600
<u>Direct financial assistance</u>						
Shelter assistance	16,591	-	16,591	-	-	16,591
Food	23,645	-	23,645	-	-	23,645
Client transportation expense	1,126	-	1,126	-	-	1,126
Other client support	3,109	-	3,109	-	-	3,109
Client social activities	-	-	-	-	-	-
Honorariums	-	-	-	-	-	-
Supplies	2,767	147	2,914	147	294	3,355
Copying and printing	1,868	85	1,953	85	171	2,209
Telephone and internet	3,186	171	3,357	171	372	3,900
Training and conferences	246	-	246	-	-	246
Travel	1,525	-	1,525	-	-	1,525
General insurance	3,444	217	3,661	217	433	4,311
<u>Equipment expense</u>						
Equipment rentals	-	-	-	-	120	120
Equipment purchase and repairs	435	-	435	-	-	435
Postage	908	30	938	30	60	1,028
Rent	17,440	1,090	18,530	1,090	2,178	21,798
Advertising	-	-	-	-	-	-
Dues and subscriptions	110	-	110	-	706	816
Professional fees	6,491	300	6,791	300	1,310	8,401
Bank Charges	-	-	-	-	100	100
Miscellaneous	-	75	75	-	99	174
Fundraising event costs	-	-	-	3,920	-	3,920
<u>Totals</u>	<u>\$ 331,068</u>	<u>\$ 6,108</u>	<u>\$ 337,176</u>	<u>\$ 9,953</u>	<u>\$ 29,602</u>	<u>\$ 376,731</u>

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

AIDS RESPONSE - SEACOAST
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018

	Program Services		Total		Management and	
	Client Services	Education	Program Services	Fundraising	General	Total
Salaries	\$ 201,130	\$ 3,643	\$ 204,773	\$ 3,643	\$ 7,285	\$ 215,701
Payroll tax expense	17,375	310	17,685	310	626	18,621
Fringe benefits	23,025	-	23,025	-	13,816	36,841
<u>Contracted services</u>						
Contracted educational services	3,600	-	3,600	-	-	3,600
<u>Direct financial assistance</u>						
Shelter assistance	20,126	-	20,126	-	-	20,126
Food	28,643	-	28,643	-	-	28,643
Client transportation expense	2,017	-	2,017	-	-	2,017
Other client support	8,934	-	8,934	-	-	8,934
Client social activities	180	-	180	-	-	180
Honorariums	-	850	850	-	-	850
Supplies	2,414	515	2,929	98	196	3,223
Copying and printing	2,430	87	2,517	87	173	2,777
Telephone and internet	2,692	160	2,852	160	344	3,356
Training and conferences	150	-	150	-	-	150
Travel	1,278	82	1,360	-	-	1,360
General insurance	3,445	215	3,660	215	429	4,304
<u>Equipment expense</u>						
Equipment rentals	-	-	-	-	120	120
Equipment purchase and repairs	465	-	465	-	-	465
Postage	1,843	30	1,873	30	60	1,963
Rent	17,212	1,076	18,288	1,076	2,152	21,516
Advertising	-	-	-	-	-	-
Dues and subscriptions	300	-	300	-	618	918
Professional fees	6,301	290	6,591	290	1,261	8,142
Bank charges	-	-	-	-	100	100
Miscellaneous	-	268	268	-	170	438
Fundraising event costs	-	-	-	6,804	-	6,804
<u>Totals</u>	<u>\$ 343,560</u>	<u>\$ 7,526</u>	<u>\$ 351,086</u>	<u>\$ 12,713</u>	<u>\$ 27,350</u>	<u>\$ 391,149</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, 2019 AND 2018*

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (18,267)	\$ 31,952
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	(8,895)	(880)
(Increase) decrease in prepaid expenses	240	131
Increase (decrease) in inventory	-	1,000
Increase (decrease) in accrued expenses	<u>560</u>	<u>1,381</u>
Net cash provided by (used in) operating activities	(26,362)	33,584
Cash and cash equivalents:		
Beginning	<u>152,675</u>	<u>119,091</u>
Ending	<u><u>\$ 126,313</u></u>	<u><u>\$ 152,675</u></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, 2019 AND 2018*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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).

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.

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.

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.

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).

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, 2019 AND 2018*

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, 2019 and 2018, the Organization maintained cash equivalents of \$126,313 and \$152,675, respectively.

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

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.

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.

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.

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*.

*AIDS RESPONSE - SEACOAST
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018*

Accounting for Income Taxes

The Organization considers the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic (ASC) 740-10 *Accounting for Uncertainty in Income Taxes*. The purpose of this topic is to clarify whether non-profit organizations may include tax benefits from uncertain tax positions in their financial statements. The Organization records a liability for uncertain tax positions when it is probable that a loss has been incurred and the amount can be reasonably estimated. The Organization recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses. The Organization is no longer subject to U.S. federal and state informational return examinations by tax authorities for years before 2016. The Organization has evaluated its tax positions and concludes that there are no tax positions it has taken which if challenged would result in a material effect on the financial statements.

NOTE 2 – NEW ACCOUNTING PRONOUNCEMENT

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities (ASU 2016-14). The ASU amends the current reporting model for not-for-profit organizations and requires certain additional disclosures. The significant changes include:

- Requiring the presentation of two net asset classes classified as “net assets without donor restrictions” and “net assets with donor restrictions”;
- Requiring the use of the placed in-service approach to recognize the satisfaction of restrictions on gifts used to acquire or construct long-lived assets, absent explicit donor stipulations otherwise;
- Requiring that all not-for-profits present an analysis of expenses by function and nature in a separate statement or in the notes to the financial statements;
- Requiring disclosure of quantitative and qualitative information on liquidity;
- Presenting investment return net of external and direct internal investment expenses; and
- Modifying other financial statement reporting requirements and disclosures intended to increase the usefulness to the reader.

ASU 2016-14 is effective for the Organization’s fiscal year beginning July 1, 2018, and the Organization has applied the amendments retrospectively as required by the standard. A presentation of net assets as previously reported as of June 30, 2018 and 2017, and as required under ASU 2016-14 follows:

	As Previously Presented	June 30, 2018 Presentation under ASU 2016-14		
		Without Donor Restrictions	With Donor Restrictions	Total
Net Assets				
Unrestricted				
Net investment in property and equipment	\$ -	\$ -	\$ -	\$ -
Undesignated	150,605	150,605	-	150,605
Temporarily restricted	30,021	-	30,021	30,021
Total net assets	<u>\$ 180,626</u>	<u>\$ 150,605</u>	<u>\$ 30,021</u>	<u>\$ 180,626</u>

*AIDS RESPONSE - SEACOAST
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018*

	As Previously Presented	June 30, 2017 Presentation under ASU 2016-14		
		Without Donor Restrictions	With Donor Restrictions	Total
Net Assets				
Unrestricted				
Net investment in property and equipment	\$ -	\$ -	\$ -	\$ -
Undesignated	120,385	120,385	-	120,385
Temporarily restricted	28,289	-	28,289	28,289
Total net assets	<u>\$ 148,674</u>	<u>\$ 120,385</u>	<u>\$ 28,289</u>	<u>\$ 148,674</u>

NOTE 3 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

As part of the Organization's liquidity management, the Organization structures its financial assets to be available as its general operations, liabilities and other obligations require. The Organization has \$175,649 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures, consisting of cash of \$126,313 and grants receivable of \$49,336. None of the financial assets are subject to donor or contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. Additionally, as discussed in Note 6, the Organization maintains a \$35,000 line of credit, of which all remained available on June 30, 2019.

NOTE 4 - INVENTORY — FOOD PANTRY

The Organization maintains a food pantry for the benefit of its clients. Inventory is recorded at cost for items purchased and fair value for items donated. Inventory as of June 30, 2019 and 2018, is valued at \$3,000 and \$3,000, respectively.

NOTE 5 – ACCRUED EXPENSES

Accrued expenses are comprised as follows:

	2019	2018
Accrued payroll	\$ 8,560	\$ 8,280
Accrued earned time	8,560	8,280
	<u>\$ 17,120</u>	<u>\$ 16,560</u>

NOTE 6 - LINE OF CREDIT

The Organization has a \$35,000 line of credit with Citizens Bank which matures December 31, 2019. Amounts borrowed under this agreement bear interest at 1.0% above the Wall Street Journal Prime Rate (6.5% at June 30, 2019). At June 30, 2019 and 2018, the Organization had no amounts outstanding on the line of credit. The line is secured by cash held in an account at the same financial institution. Funds in that account totaled \$125,738 and \$145,712 at June 30, 2019 and 2018, respectively.

NOTE 7 - OPERATING LEASES

The Organization leased space from the City of Portsmouth under an agreement dated November 13, 1998, which was renegotiated on August 8, 2012 and terminated on September 30, 2018. The lease required annual rent of \$21,843. Rent was due in monthly installments of \$1,820. On August 23, 2018, the Organization entered into a new lease agreement with the City of Portsmouth commencing October 1, 2018 and terminating September 30,

*AIDS RESPONSE - SEACOAST
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018*

2023. The lease requires annual rent of \$20,992. Rent is due in monthly installments of \$1,749. Total rent expense in these financial statements under these leases amounts to \$21,798 and \$21,515 for the years ended June 30, 2019 and 2018, respectively. The lease may be terminated with 30 days prior written notice. Annual rent is renegotiated each September 1 and is calculated on a formula based on the lessor's operating costs of the building, and square footage utilized by the Organization.

The Organization leases a copier machine at \$146 per month for 60 months. The term of this lease is August 1, 2016 through July 31, 2021. Total equipment rental expense in these financial statements amounts to \$1,746 and \$1,746 for the years ended June 30, 2019 and 2018, respectively, and is included under the expense caption "Copying and printing."

The Organization leased a postage meter at \$32 per month for 36 months. The term of the lease was January 25, 2015 through January 25, 2018. During March 2017, the Organization renewed this lease at the same rate for 51 months, through June 30, 2021. Total postal meter rental expense in these financial statements amounts to \$380 and \$380 for the years ended June 30, 2019 and 2018, respectively, and is included under the expense caption "Postage."

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

For the year ending June 30,	
2020	\$ 23,331
2021	23,118
2022	21,138
2023	20,992
2024	5,248
Thereafter	-
<u>Total</u>	<u>\$ 93,827</u>

NOTE 8 – ADDITIONAL HOUSING SUPPORT

AIDS Response - Seacoast coordinates for its clients with Merrimack Valley Assistance Program (MVAP) in Concord, New Hampshire, for direct housing support for their clients. Total support for the years ended June 30, 2019 and 2018 was \$86,150 and \$69,173, respectively. Funds are provided by the Department of Housing and Urban Development (HUD) through a program titled "Housing Opportunities for People with AIDS" (HOPWA). These funds are not reflected in the financial statements of the organization.

NOTE 9 – CURRENT VULNERABILITY DUE TO CONCENTRATIONS AND CONTINGENCIES

Concentration

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

Grant Contingency

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

AIDS RESPONSE - SEACOAST
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 10 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are comprised of the following:

	June 30	
	2019	2018
Broadway Cares	<u>\$ 36,525</u>	<u>\$ 30,021</u>

NOTE 11 – SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through November 25, 2019, the date the financial statements were available to be issued, and have not evaluated events after that date. No subsequent events were identified that would require disclosure in the financial statements for the year ended June 30, 2019.

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> <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <input checked="" type="checkbox"/> 501(c)(3) Government <input type="checkbox"/> Faith-based Organization <input type="checkbox"/> Other (Explain): </div> <div style="width: 35%;"> <input type="checkbox"/> For-profit authorized under 570.201(o) <input type="checkbox"/> Institution of Higher Education </div> <div style="width: 30%;"> <input type="checkbox"/> Unit of </div> </div>	
Tax ID # 02-0362579	
*DUNS # 005905067	*SAM Expiration Date 12/29/20

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 4,000
<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>) Operate TripLink, a regional transportation call center; operate Community Rides, a free service providing transportation to healthcare for seniors and individuals with disabilities; provide staffing for Regional Coordination Council to provide greater access to community transportation resources.</p>

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

BENEFICIARIES

Beneficiaries:

For **FY 2022 (7/1/2021 – 6/30/2022)** please provide the *estimated* number of unduplicated Dover beneficiaries that will benefit from this CDBG funded activity or project, not necessarily your entire client population (Note: these numbers will be monitored during the funding year): 20 - 30

For **FY 2020 (7/1/2019 – 6/30/2020)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 17 Dover residents rode Community Rides and 99 Dover residents rode COAST's ADA Paratransit service.

Were Dover CDBG funds used to fund this activity or project in FY 2021 (7/1/2020 – 6/30/2021): No

If so, how much?

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

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 Alliance for Community Transportation and COAST operate TripLink, a regional transportation call center. TripLink provides information and referral services to individuals looking for transportation services. ACT also operates Community Rides. Community Rides provides non-emergency medical transportation to seniors and individuals with disabilities if they do not qualify for another service such as COAST ADA Paratransit. Rides are provided by COAST, Rockingham Nutrition, and the Community Action Partnership of Strafford County. In FY20, Community Rides provided 95 rides to 17 Dover residents. This represents 34% of this program's riders and 21% of its total rides. We expect demand for these services to increase as clients schedule care that had been deferred due to the pandemic.

ACT is the Regional Coordination Council for Community Transportation for Strafford County (RCC), eastern Rockingham County, Wakefield, and Brookfield. RCC's around the state consist of transportation providers, social service agencies, healthcare providers, and regional planning commissions. They work to improve and expand transportation options for older adults and individuals with disabilities. ACT helped to establish a volunteer driver program serving rural communities and launched TripLink, a coordinated call center. TripLink helps agencies operate more efficiently and professionally, by consolidating call-taking, scheduling, and dispatching services at one agency. TripLink manages these services for COAST, Ready Rides, Rockingham Nutrition & Meals on Wheels, and Community Rides, and will add the Community Action Partnership of Strafford County's senior shuttle in autumn 2020.

ACT and TripLink are supported by Federal Transit Administration (FTA) funding, transit agencies, and grant funding. While most of the funding for these programs are provided by the FTA, 20% local match is required to leverage the federal dollars. ACT also requests financial support from philanthropic foundations, hospitals, and others.

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

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

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.
Seniors and individuals with disabilities can remain living in their communities	Number of rides provided by Community Rides and Strafford CAP, and number of unduplicated clients
Seniors and individuals with disabilities can remain living in their communities	Number of new clients who register for a transportation service
Seniors and individuals with disabilities have access to health care	Number of rides provided to medical facilities and percentage of trip requests fulfilled

DESCRIPTION OF ORGANIZATION

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

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

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

BOARD OF DIRECTORS	
Name	Residence (city/town)
David Sandmann	Greenland
Juliet T.H. Walker	Newburyport, MA
Dennis Shanahan	Dover
Arthur Capello	Nottingham
Scott Bogle	Durham
Adam Causey	Biddeford, ME
Denis Hebert	Newington
Margaret Joyce	Nottingham
Valerie Labrie	Rochester
Colin Lentz	Rochester
Martin Pepin	Somersworth
Michael Scala	Rochester
David Sharples	Hampton
Maria Stowell	Stratham
Shelley Winters (ex officio)	Concord
Thomas Wright	Berwick, ME

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
	Rochester CDBG Funds Requested	Other Funding	Total Proposed Budget
Office Supplies			
Utilities			
Repairs/Maintenance			
Travel			
Salaries (List relevant positions)			
Community Transportation Manager	\$998.11	\$63,979.89	\$64,978
TripLink Supervisor	\$738.02	\$47,307.98	\$48,046
TripLink Reservationist	\$683.95	\$43,842.05	\$44,526
TripLink Reservationist	\$373.44	\$23,937.56	\$24,311

Executive Director (allocated portion)	\$61.44	\$3938.56	\$4,000
Other:			
Fringe	\$1,145.05	\$73,398.95	\$74,544
TOTAL PROPOSED BUDGET:	\$6,000	\$254,404	\$260,404

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: FTA 5310 and 5307	Committed: Pending: Proposed:	\$208,323	\$208,323	The ACT region receives an annual allocation of FTA funds via NHDOT. The Notice of Availability will be posted in December 2020. Grants will be submitted in February 2021 for the July 1, 2021 – June 30, 2022 fiscal year.
State:	Committed: Pending: Proposed:			
Local: Tufts Health Plan Foundation	Committed: Pending: Proposed:	\$9,462	\$9,462	
Private:	Committed: Pending: Proposed:			
Portsmouth CDBG:	Committed: Pending: Proposed:			
Rochester CDBG:	Committed: Pending: Proposed:	\$6,000		We are applying for FY22 for the first time.
Other:	Committed: Pending: Proposed:	\$32,619	\$32,618	TripLink partner support provided by COAST, RNMOW, Ready Rides, and Strafford CAP.
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.

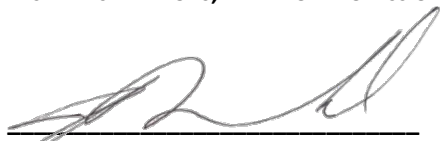
Budget Period: from July 1 to June 30		Current Year	Next Year (projected)
REVENUES			
Federal Funds		\$405,399	\$350,384
State Funds			\$70,000
Foundations/Private Contributions		\$61,885	\$10,472
United Way			
Fundraising or other income			
Other (describe) TripLink Partner Support		\$37,900	\$37,900
Rochester Community Dev. Block Grant			\$6,000
Community Dev. Block Grant (include anticipated request)			\$4,000
Partner Match for Purchased Transportation			\$23,125
NonCash Revenue		\$53,028	\$46,150
TOTAL REVENUE		\$558,212	\$548,031
EXPENSES			
Salaries		\$186,007	\$185,860
Fringe Benefits		\$73,827	\$74,544
Supplies (include printing/copying)		\$6,450	\$6,450
Travel		\$1,000	\$1,000
Training			
Communications		\$2,830	\$3,000
Audit			
Property Maintenance			
Service Contracts		\$32,558	\$33,527
Construction Supplies/Materials			
Other (describe) Purchased Transportation		\$202,512	\$197,500

NonCash Expense	\$53,028	\$46,150
TOTAL EXPENSES	\$558,212	\$548,031
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	Transportation (FTA)				
Direct Program	FTA 5310				
Passed Through	NHDOT	20.513		\$325,284	\$325,284
U.S. Dept. of	Transportation (FTA)	20.507		\$25,000	\$25,00
Direct Program	FTA 5307				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
U.S. Dept. of	FHWA/FTA				
Direct Program	STPBG				
Passed Through	NHDOT			\$70,000	\$70,000
	[Program Name]				
Total U.S. Dept. of	Transportation			\$350,384	\$350,384
Total Expenditure of Federal Awards				\$420,384	\$420,384
Local Assistance*	Varied Sources			\$81,497	\$81,497
Total State and Local Awards				\$81,497	\$81,497
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$548,031	\$548,031

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

11/17/2020
DATE

JEFFREY S. DONALD
PRINTED NAME

COMMUNITY TRANSPORTATION MANAGER
TITLE



FFATA Checklist (contracts \$25,000 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 \$25,000 and over.

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

To Be Filled Out By Dover CDBG Staff	
Award title descriptive of the funding action	
CFDA program number for grant	14.218
Program source	CDBG
Amount of award	
To Be Filled Out By Agency	
Name of agency receiving award	Cooperative Alliance for Seacoast Transportation
Address of the entity including:	42 Sumner Dr., Dover, NH 03820
Place of performance including:	
Congressional district	NH-1
Total compensation and names of top five executives*	1.
	2.
	3.
	4.
	5.
DUNS number	005905067
Central Contractors Registration (CCR) number**	

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

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

How do you get a DUNS number?

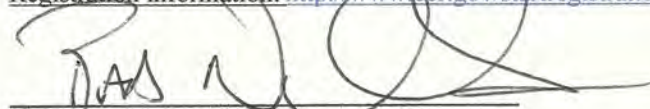
The unique identifier used in reporting to FFATA is the entity's Dun & Bradstreet (D&B) Data Universal Numbering System (DUNS) Number. For subgrantees, OMB has issued interim final guidance requiring such recipients to obtain a valid DUNS number. DUNS numbers may be requested via the web at: <http://fedgov.dnb.com/webform>

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

CCR stands for Central Contractor Registration, which is the primary registrant database for the U.S. Federal Government. CCR collects, validates, stores, and disseminates data in support of agency acquisition missions.

The link to information needed to register and become familiar with CCR is provided below.

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


Signature of Authorized Person

November 18, 2020
Date

Executive Director
Title

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 1680, GPO Brooklyn, N.Y. 11202

Date: OCT 01 1984

Cooperative Alliance for Seacoast
Transportation
1 Water Street
Exeter, NH 03833

Employer Identification Number:
02-0362579
Our Letter Dated:
August 31, 1982
Person to Contact:
H. Lawrence
Contact Telephone Number:
(617) 223-6434

Gentlemen:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi). Your exempt status under section 501(c)(3) of the Code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 170(b)(1)(A)(vi) status, or acquired knowledge that the Internal Revenue Service has given notice that you would be removed from classification as a section 170(b)(1)(A)(vi) organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,


District Director

cc:

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

*Ninety Eight Salmon Street
Manchester, New Hampshire 03104*

**FREDERICK G. BRIGGS, JR., CPA
ABBY T. DAWSON, CPA
DIANE M. RONAN, CPA
AMY B. MAILHOT, CPA**

**TELEPHONE: 603-668-1340
FAX 603-668-6751
WWW.FGBRIGGSJRCPA.COM**

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CERTIFIED PUBLIC ACCOUNTANTS
MEMBER FIRM OF AICPA
PRIVATE COMPANIES
PRACTICE SECTION**

January 6, 2020

To the Board of Directors and Management of the
Cooperative Alliance for Seacoast Transportation

We have audited the financial statements of the Cooperative Alliance for Seacoast Transportation for the year ended September 30, 2019, and have issued our report thereon dated January 6, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 24, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Cooperative Alliance for Seacoast Transportation are described in Note 1 to the financial statements. As described in Note 1, the Organization changed accounting policies related to the presentation of donor restricted net assets by adopting FASB Accounting Standards Update (ASU) No. 2016-14, Presentation of Financial Statements of Not-for-Profit Entities, in 2019. Accordingly, the accounting change has been retrospectively applied to prior periods presented as if the policy had always been used.. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of earned grant income is based on interpretation of grant documents and allowable expenditures. We evaluated the key factors and assumptions used to develop the accrual of grant income in determining that it is reasonable in relation to the financial statements taken as a whole.

Continued

Management's calculation of the functional expense allocation is primarily based on the estimate of employees' time spent on the various cost centers. We evaluated the key factors and assumptions used to develop the functional expense allocation in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit. However, additional time was spent analyzing contribution and exchange transactions to determine appropriate treatment under Generally Accepted Accounting Principles.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 6, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of the Cooperative Alliance for Seacoast Transportation and is not intended to be, and should not be, used by anyone other than these specified parties.



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

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
SUMMARY OF AUDIT DIFFERENCES
9/30/19

Unadjusted audit differences	Current Year Over/(Under) Revenue
In compliance with nonprofit GAAP, contributions should be recorded when granted. Contributions not recorded as revenue	<u>\$ (68,106)</u>
Effect on expenses	<u>\$ (68,106)</u>

**COOPERATIVE ALLIANCE
FOR SEACOAST TRANSPORTATION**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL DATA**

**FOR THE YEARS ENDED
SEPTEMBER 30, 2019 AND 2018**

**COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
FINANCIAL STATEMENTS AND SUPPLEMENTAL DATA
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

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PRIVATE COMPANIES
PRACTICE SECTION**

INDEPENDENT AUDITOR'S REPORT

January 6, 2020

To the Board of Directors
Cooperative Alliance for Seacoast Transportation

Report on the Financial Statements

We have audited the accompanying financial statements of the Cooperative Alliance for Seacoast Transportation (a nonprofit organization), which comprise the statements of financial position as of September 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Cooperative Alliance for Seacoast Transportation as of September 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 6, 2020, on our consideration of the Cooperative Alliance for Seacoast Transportation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Cooperative Alliance for Seacoast Transportation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cooperative Alliance for Seacoast Transportation's internal control over financial reporting and compliance.



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

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2019 AND 2018

ASSETS

	<u>2019</u>	<u>2018</u>
Assets		
Cash and equivalents	\$ 868,437	\$ 668,943
Accounts receivable - grants	345,407	299,178
Accounts receivable - other	151,516	126,637
Prepaid expenses	77,267	33,963
Inventories	92,033	98,304
Structures and equipment, net	<u>4,090,867</u>	<u>4,975,600</u>
TOTAL ASSETS	<u>\$ 5,625,527</u>	<u>\$ 6,202,625</u>

LIABILITIES AND NET ASSETS

Liabilities		
Accounts payable	\$ 157,347	\$ 70,227
Accrued expenses	388,814	284,177
Refundable advances	<u>50,791</u>	<u>9,081</u>
TOTAL LIABILITIES	<u>596,952</u>	<u>363,485</u>
Net Assets		
Net assets without donor restrictions	<u>5,028,575</u>	<u>5,839,140</u>
Total Net Assets	<u>5,028,575</u>	<u>5,839,140</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 5,625,527</u>	<u>\$ 6,202,625</u>

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Support		
Federal grants - operating and planning	\$ 3,341,403	\$ 3,104,499
State and local match - operating and planning	1,435,177	1,300,171
Ridership revenue	815,876	783,191
Advertising revenue	224,678	266,530
Other revenue	14,936	7,008
Interest income	4,517	604
Total Without Donor Restrictions Support	<u>5,836,587</u>	<u>5,462,003</u>
Expenses		
Program	5,827,675	5,692,963
Administration	925,801	663,063
Fundraising	24,574	25,036
Total Expenses	<u>6,778,050</u>	<u>6,381,062</u>
Change in Net Assets from Operations	<u>(941,463)</u>	<u>(919,059)</u>
Other Changes		
Federal grants - capital	130,898	600,437
Local match - capital	-	41,549
Total Other Changes	<u>130,898</u>	<u>641,986</u>
Change in Net Assets Without Donor Restrictions	<u>(810,565)</u>	<u>(277,073)</u>
Net Assets Without Donor Restrictions, Beginning of Year	<u>5,839,140</u>	<u>6,116,213</u>
Net Assets Without Donor Restrictions, End of Year	<u><u>\$ 5,028,575</u></u>	<u><u>\$ 5,839,140</u></u>

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION

STATEMENT OF FUNCTIONAL EXPENSES

SEPTEMBER 30, 2019

	Transit	Maintenance	Other Program	Total Program	Admin- istration	Fund- raising	Total Supporting Services	Total Expenses
Drivers' salaries	\$ 1,297,130	\$ -	\$ -	\$ 1,297,130	\$ -	\$ -	\$ -	\$ 1,297,130
Supervisor salaries	839,664	308,651	289,368	1,437,683	256,380	13,796	270,176	1,707,859
Payroll taxes	157,281	22,464	22,139	201,884	17,700	1,055	18,755	220,639
Benefits	325,273	80,465	69,838	475,576	97,387	3,404	100,791	576,367
Employee separation	-	-	-	-	80,000	-	80,000	80,000
Insurance and other fees	69,064	399,864	-	468,928	28,519	-	28,519	497,447
Advertising	30,685	-	22,672	53,357	74,852	-	74,852	128,209
Consulting services	4,734	-	5,000	9,734	162,376	-	162,376	172,110
Mechanical services	-	88,986	-	88,986	-	-	-	88,986
Other services	25,573	2,441	46,629	74,643	15,145	-	15,145	89,788
Facilities cleaning	202	8,878	-	9,080	12,160	-	12,160	21,240
Fuel/oil	422,111	-	-	422,111	-	-	-	422,111
Tires, parts and supplies	44,511	150,844	-	195,355	-	-	-	195,355
Occupancy	-	38,283	14,280	52,563	24,030	2,970	27,000	79,563
Dues and subscriptions	1,844	-	1,356	3,200	5,827	-	5,827	9,027
Travel and training	14,025	668	6,289	20,982	7,487	-	7,487	28,469
Telephone	9,295	-	-	9,295	12,282	-	12,282	21,577
Office supplies	36,214	120	29,414	65,748	27,093	3,349	30,442	96,190
Depreciation	928,537	12,883	-	941,420	104,563	-	104,563	1,045,983
Total Expenditures	\$ 4,206,143	\$ 1,114,547	\$ 506,985	\$ 5,827,675	\$ 925,801	\$ 24,574	\$ 950,375	\$ 6,778,050

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Cash Flows From Operating Activities		
Change in net assets	\$ (810,565)	\$ (277,073)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	1,045,983	980,289
(Increase) decrease in accounts receivable	(71,108)	69,026
(Increase) decrease in inventories	6,271	(24,281)
(Increase) decrease in prepaid expense	(43,304)	5,216
Increase (decrease) in accounts payable	87,120	(4,844)
Increase (decrease) in accrued expenses	104,637	(5,694)
Increase (decrease) in refundable advances	41,710	(14,286)
Total Adjustments	<u>1,171,309</u>	<u>1,005,426</u>
Net cash provided by (used for) operating activities	<u>360,744</u>	<u>728,353</u>
Cash Flows For Investing Activities		
Payments for the purchase of property and equipment	(161,250)	(716,995)
Net cash used for investing activities	<u>(161,250)</u>	<u>(716,995)</u>
Net increase (decrease) in cash and cash equivalents	199,494	11,358
Cash and equivalents, beginning of year	<u>668,943</u>	<u>657,585</u>
Cash and equivalents, end of year	<u>\$ 868,437</u>	<u>\$ 668,943</u>

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2019

NOTE 1: NATURE OF THE ORGANIZATION

Cooperative Alliance for Seacoast Transportation (COAST) is organized as a Public Nonprofit Corporation and was formed in 1982 to promote and provide public mass transportation for southeastern New Hampshire. The organization provides administrative, planning, para-transit, and coordination services. COAST receives approximately 58% of its funding directly from the federal government. The balance of its funding comes from local sources, primarily municipalities served by the transit routes.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

Recent Accounting Pronouncements

In August 2016, the Financial Accounting Standards Board (FASB) issued ASU 2016-14, "Presentation of Financial Statements of Not-for-Profit Entities." This standard requires that net assets be reported in two classes. It also requires the Organization to disclose qualitative information on how the entity manages its available liquid resources and the related liquidity risk. The Organization is required to provide qualitative information that communicates the availability of current financial assets on the date of the statement of financial position. This includes cash needs for general expenditures within one year of the date of the statement of financial position. The Organization is required to report information about all expenses, by nature and function, in one location. Lastly, the Organization elected to adopt ASU 2016-14 as of and for the year ended September 30, 2019.

Financial Statement Presentation

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

Descriptions of the two net asset categories are as follows:

Net Assets with Donor Restrictions

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

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Assets without Donor Restrictions

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

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

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

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

Receivables

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

Fixed Assets

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

Inventory

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

Income taxes

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

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash Equivalents

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

Functional Allocation of Expenses

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

Contributed Services

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

Estimates

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

Advertising

The Organization expenses advertising costs as incurred.

Reclassifications

Certain amounts and accounts from the prior year's financial statements were reclassified to enhance comparability with the current year's financial statements.

NOTE 3: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

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

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

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 3: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS (continued)

Financial assets at year-end:	2019
Cash and equivalents	\$ 868,437
Accounts and grants receivable	496,923
Total	<u>\$ 1,365,360</u>

NOTE 4: CONCENTRATION OF CREDIT RISK

COAST maintains two bank accounts with First Seacoast Bank that at times exceed the Federal Deposit Insurance Corporation (FDIC) limit of \$250,000. At September 30, 2019, the bank balance was \$873,108.

The majority of the funding for COAST is received directly from the Federal Government. Accounts receivable at September 30, 2019 includes \$210,699 from the Federal Government and \$134,708 from the State of New Hampshire.

NOTE 5: STRUCTURES AND EQUIPMENT

Structures and equipment consist of the following components at September 30, 2019 and 2018.

	2019	2018
Structures, land and leasehold improvements	\$ 1,085,910	\$ 1,088,260
Equipment, vehicles and furniture	9,584,517	9,581,806
Amenities and miscellaneous	527,083	527,083
	<u>11,197,510</u>	<u>11,197,149</u>
Accumulated depreciation	(7,106,643)	(6,221,549)
	<u>\$ 4,090,867</u>	<u>\$ 4,975,600</u>

Included in these figures are four vehicles which are not currently used in operations by COAST. The vehicles are used by community agencies in the provision of transit services for the elderly and disabled. COAST retains the title to these vehicles and would take possession of the vehicles if these services were to cease. The book value of these vehicles at September 30, 2019 and 2018 was \$57,414 and \$112,500, respectively.

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 6: REFUNDABLE ADVANCES

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

NOTE 7: OPERATIONS

Transit operation expenditures are detailed in the Supplemental Data "Grant Expenditures - Operating Grants." Costs are recorded in accordance with the FTA as set forth in its National Transit Database Uniform System of Accounts. Reimbursement rates are 50%, 80% or 85%. Preventive maintenance and facility expenses are included in maintenance.

NOTE 8: PENSION PLAN

COAST set up a SIMPLE pension plan during the year ended September 30, 2002. The organization matches employee contributions up to three percent of salaries. The cost for the years ended September 30, 2019 and 2018, respectively, were \$40,320 and \$39,059.

NOTE 9: CONTINGENT LIABILITIES

COAST receives money from the federal government under grants. Under the terms of these grants, COAST is required to use the money within the grant period for purposes specified in the grant proposals. If the expenditures of the grant were found not to be in compliance with the proposal, COAST might be required to repay the grantor's funds. The federal government also has an interest in equipment purchased with federal funds. Because specific amounts, if any, have not been determined by grantor agency audits as of September 30, 2019, no provision has been made for this contingency.

NOTE 10: COLLABORATION

During the year ended September 30, 2009, COAST and Stafford Network (a nonprofit organization) formed a working committee known as the Alliance for Community Transportation (ACT) for the purposes of establishing and advancing a transportation brokerage network in the area. COAST has agreed to receive grant funding and provide human resource and oversight of the Manager of Coordination Planning and Operations. COAST also provides dispatch and operational support. Planning expenditures for this project in the amount of \$301,693, and related revenue of \$282,786, are included in the financial statements for the year ended September 30, 2019.

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 11: LEASE COMMITMENTS

During the year ended September 30, 2015, COAST engaged in a lease for rental of its office facilities. For the years ended September 30 2019 and 2018, the Organization incurred rent expense in the amount of \$27,000 and was allotted contributions from the Lessor in the amount of \$3,000. The lease also calls for the Company to pay a pro rata share of the utilities and internal maintenance and repairs. The lease agreement for the property expired on March 15, 2018 at which point a tenancy at will agreement began with the same terms of the original lease.

NOTE 12: SUBSEQUENT EVENTS

Subsequent events have been evaluated through January 6, 2020, which is the date the financial statements were available to be issued.

SUPPLEMENTAL DATA

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
SUPPLEMENTAL DATA
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Grant Expenditures - Operating Grants

	Transit	Maintenance	Total Operations	Admin- istration & Fundraising	Total Expenses
Drivers' salaries	\$ 1,297,130	\$ -	\$ 1,297,130	\$ -	\$ 1,297,130
Supervisor salaries	839,664	308,651	1,148,315	270,176	1,418,491
Payroll taxes	157,281	22,464	179,745	18,755	198,500
Benefits	325,273	80,465	405,738	100,791	506,529
Employee separation	-	-	-	80,000	80,000
Insurance and other fees	69,064	399,864	468,928	28,519	497,447
Advertising	30,685	-	30,685	74,852	105,537
Consulting services	4,734	-	4,734	162,376	167,110
Mechanical services	-	88,986	88,986	-	88,986
Other services	25,573	2,441	28,014	15,145	43,159
Facilities cleaning	202	8,878	9,080	12,160	21,240
Fuel/oil	422,111	-	422,111	-	422,111
Tires, parts and supplies	44,511	150,844	195,355	-	195,355
Occupancy	-	38,283	38,283	27,000	65,283
Dues and subscriptions	1,844	-	1,844	5,827	7,671
Travel and training	14,025	668	14,693	7,487	22,180
Telephone	9,295	-	9,295	12,282	21,577
Office supplies	36,214	120	36,334	30,442	66,776
Depreciation	928,537	12,883	941,420	104,563	1,045,983
Total Expenditures	\$ 4,206,143	\$ 1,114,547	\$ 5,320,690	\$ 950,375	\$ 6,271,065

Federal Match

NH-90-X199	\$ 200,000
NH-2017-009	2,719,773

Total Match

\$ 2,919,773

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
SUPPLEMENTAL DATA
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Grant Expenditures - Other Grants

	<u>ACT Regional Coordination</u>	<u>Financial & Strategic Planning</u>	<u>Travel Demand Management</u>	<u>Total Operations</u>
Administrative Expenditures				
Salaries	\$ -	\$ 56,025	\$ -	\$ 56,025
Payroll taxes	-	4,641	-	4,641
Advertising	135	-	-	135
Consulting services	-	5,000	-	5,000
Office supplies	-	13,500	-	13,500
Program Expenditures				
Salaries	171,990	-	61,353	233,343
Payroll taxes	12,416	-	5,082	17,498
Benefits	47,170	-	22,668	69,838
Advertising	3,648	-	18,889	22,537
Other services	40,444	-	6,185	46,629
Occupancy	13,500	-	780	14,280
Dues and subscriptions	-	-	1,356	1,356
Travel and training	2,391	-	3,898	6,289
Office supplies	-	-	15,914	15,914
Total Expenditures	<u>\$ 291,694</u>	<u>\$ 79,166</u>	<u>\$ 136,125</u>	<u>\$ 506,985</u>

Federal Match

NH-2017-009 \$ 243,563

Pass-Through State of New Hampshire

NH-1385-2019 94,041

NH-1385-2018 84,026

178,067

Total Match

\$ 421,630

See Notes to Financial Statements

**COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
SUPPLEMENTAL DATA
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Grant Expenditures - Capital Grants

Capital Expenditures

Vehicles	\$ 44,645
Structures and improvements	17,479
Equipment	9,568
Software	<u>89,558</u>

Total Expenditures	<u>\$ 161,250</u>
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Federal Match

NH-90-X199	\$ 13,652
NH-2017-009	<u>117,246</u>

Total Match	<u>\$ 130,898</u>
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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> <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <input checked="" type="checkbox"/> 501(c)(3) Government </div> <div style="width: 30%;"> <input type="checkbox"/> For-profit authorized under 570.201(o) </div> <div style="width: 30%;"> <input type="checkbox"/> Unit of </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 30%;"> <input type="checkbox"/> Faith-based Organization </div> <div style="width: 30%;"> <input type="checkbox"/> Institution of Higher Education </div> <div style="width: 30%;"> <input type="checkbox"/> Other (Explain): </div> </div>	
Tax ID # 02-0366120	
*DUNS # 149406691	*SAM Expiration Date 7/22/.2021

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 10,080
<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>) Community Partners is requesting CDBG funds to provide security deposits, rental assistance, utilities assistance and basic necessities to 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 2022 (7/1/2021 – 6/30/2022)** 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): 30

For **FY 2020 (7/1/2019 – 6/30/2020)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 25

Were Dover CDBG funds used to fund this activity or project in **FY 2021 (7/1/2020 – 6/30/2021)**: None of the FY21 award as been used so far this year.

If so, how much?

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. This may take the form of rental assistance, security deposits or utilities. 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 expect an increase in 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 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 445 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 2018 New Hampshire Housing Finance Authority Residential Rental Cost Survey found that the median rent for a two-bedroom apartment, necessary for a family, was \$1,347, an increase of 20% in the last 5 years for the state, and a 33.1% increase for Strafford County. According to the Cost Survey data, this is the fifth 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 .75% vacancy rate, have converged to make affordable housing nearly impossible for vulnerable populations in our community. A vacancy rate of 4 to 5% is considered a balanced market for supply and demand. Income level required to afford a two-bedroom apartment is \$53,900. This is 123% of the renter household median income. Thus, only 11% of two-bedroom units in New Hampshire are affordable to median income households.

When affordable housing is not available, many are forced into homelessness. According to the 2018 New Hampshire Coalition to End Homelessness Strafford County report, the overall number of homeless people in Strafford County has increased 45% from 2016 to 2018. These increases 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. Family homelessness in Strafford county increased by 20% and the number of unsheltered homeless increased over the same time period by 150%. There are currently no figures for the pandemic time period.

Even in a better economic climate, the affordability of permanent housing is a constant struggle for the clients served by Community Partners. The vast majority of these individuals are reliant on Social Security Disability benefits as many are unable to work due to their disability. In 2019, the average monthly disability benefit was \$1,197; 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 Mangers 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. Funds may also be used to help clients catch up with utility bills to avoid eviction or for basic needs to stay safe such as food, necessities and winter coats.

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

NARRATIVE – PUBLIC FACILITY PROJECT ONLY

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

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 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.

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 two 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 4,200 individuals and families in Fiscal Year 2019; of this total, 525 (13%) were Dover residents.

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	Hampton, 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) N/A			
	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)			
Total Hard Costs			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			
Total Soft Costs			
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:			
State:	Committed:			
	Pending:			
	Proposed:			
Local:	Committed:			
	Pending:			
	Proposed:			
Private:	Committed:			
	Pending:			
	Proposed:			
Portsmouth CDBG:	Committed:			
	Pending:			
	Proposed:			
Rochester CDBG:	Committed:			
	Pending:			
	Proposed:	X	\$10,080	Rental Assistance /Security Deposits /Utilities for Rochester Residents
Other:	Committed:			
	Pending:			
	Proposed:			
Total:	Committed:			
	Pending:			
	Proposed:		\$10,080	

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	1,205,060	1,205,060
State Funds	33,985,145	33,985,145
Foundations/Private Contributions	1,065,148	1,065,148
United Way	12,000	12,000
Fundraising or other income	5,000	5,000
Other (describe) Program Fees, Comm Ins	4,787,759	4,787,759
Community Dev. Block Grant (include anticipated request)	12,851	10,000
TOTAL REVENUE	41,072,963	41,070,112
EXPENSES		
Salaries	16,786,198	16,786,198
Fringe Benefits	5,181,358	5,181,358
Supplies (include printing/copying)	256,507	256,507
Travel	557,000	557,000
Training	136,200	136,200
Communications	264,723	264,723
Audit	70,000	70,000
Property Maintenance	318,600	318,600
Service Contracts	7,554,687	7,554,687
Construction Supplies/Materials	79,800	79,800
Other (describe) Legal, Professional, Occupancy, Insurance, Client Treatment Services, Rental and Security Deposit Assistance	9,867,890	9,865,039
TOTAL EXPENSES	41,072,963	41,070,112
NET (Income - Expenses)	0	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
ProHealth NH	NH DHHS	93.243		\$	\$ 352,028
Cessation Breathe Well	NH Tobacco	93.305			\$ 210
Dover CDBG	City of Dover	14.218		\$	\$ 6,579
Partners in Health (PIH)	Bureau of Developmental Services	93.667			\$ 40,341
PIH - Camperships	Bureau of Developmental Services	93.667		\$	\$ 2,566
PIH – Environmental Mods	Bureau of Developmental Services	-			\$ 1,393
Part C – ESS	Bureau of Developmental Services	84.181A		\$	\$ 65,100
Part C – ESS – Autism Proposal	Bureau of Developmental Services	84.181			\$ 24,608
NH Disability & Public Health Project	University of New Hampshire	93.184		\$	\$ 10,000
Rochester CDBG	City of Rochester	14.218			\$ 2,000
Integrated Delivery Network	Strafford County IDN	93.778		\$	\$ 66,525
No Wrong Door	University of New Hampshire	93.048			\$ 40,000
Provider Relief Fund	US HHS Stimulus	93.498		\$	\$ 19,450
BHS Information System	Bureau of Behavioral Health Services	-			\$ 5,000
Emergency Services	Bureau of Behavioral Health Services	93.778		\$	\$ 22,790
Assertive Community Treatment	Bureau of Behavioral Health Services	93.778			\$ 37,060
Long Term Care Stabilization	New Hampshire Employment Security	29.019		\$	\$ 645,600
COVID-19 Emergency Healthcare System Relief Fund	NH DHHS	93.498			\$ 45,710
Total Expenditure of Federal Awards				\$	\$ \$1,386,960
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				\$	\$1,386,960

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

11/19/2020
DATE

SUZANNE BAGDASARIAN
PRINTED NAME

CHIEF FINANCIAL OFFICER
TITLE



FFATA Checklist (contracts \$25,000 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 \$25,000 and over.

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

To Be Filled Out By Dover CDBG Staff	
Award title descriptive of the funding action	
CFDA program number for grant	14.218
Program source	CDBG
Amount of award	
To Be Filled Out By Agency	
Name of agency receiving award	Behavioral Health and Developmental Services of Strafford County, Inc. d/b/a Community Partners
Address of the entity including:	113 Crosby Road, Suite 1, Dover, NH 03820
Place of performance including:	113 Crosby Road, Suite 1, Dover, NH 03820
Congressional district	NH-01
Total compensation and names of top five executives*	1. 2. 3. 4. 5.
DUNS number	149*406691
Central Contractors Registration (CCR) number**	N/A

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

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

How do you get a DUNS number?

The unique identifier used in reporting to FFATA is the entity's Dun & Bradstreet (D&B) Data Universal Numbering System (DUNS) Number. For subgrantees, OMB has issued interim final guidance requiring such recipients to obtain a valid DUNS number.

DUNS numbers may be requested via the web at: <http://fedgov.dnb.com/webform>

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

CCR stands for Central Contractor Registration, which is the primary registrant database for the U.S. Federal Government. CCR collects, validates, stores, and disseminates data in support of agency acquisition missions.

The link to information needed to register and become familiar with CCR is provided below.

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

Signature of Authorized Person

Date

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>	<u>31,280,688</u>
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>	<u>-</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 Statement of Functional Revenue and Expenses Without Donor Restrictions

Year Ended June 30, 2020

	Case Management	Day Programs and Community Support	Early Support Services and Youth and Family	Family Support	Residential Services	Consolidated Services	Adult Services	Emergency Services	Other	Total Program	General Management	Total
Public support and revenue												
Medicaid revenue	\$ 896,389	\$ 4,040,408	\$ 5,011,919	\$ 290,667	\$ 13,303,054	\$ 4,340,039	\$ 3,205,815	\$ 55,509	\$ 234,411	\$ 31,378,211	\$ -	\$ 31,378,211
Medicare revenue	-	8,483	-	-	-	-	141,878	-	25,179	175,540	-	175,540
Client resources	25,855	39,957	729,354	-	1,105,531	25,847	157,206	23,514	68,798	2,176,062	-	2,176,062
Contract revenue	66,692	286,211	441,695	76,179	32,307	46,470	3,554	212,777	313,940	1,479,825	152,331	1,632,156
Grant income	6,530	25,185	82,068	19,116	-	1,529	58,420	1,553	1,497,990	1,692,391	7,873	1,700,264
Interest income	-	13	-	-	-	-	-	-	26	39	37,035	37,074
Other program revenue	-	18,551	27,420	-	-	-	-	-	1,284,784	1,330,755	10,187	1,340,942
Public support	13,673	2,702	10,497	15,378	-	-	28	-	72,917	115,195	4,237	119,432
Other revenue	700	63,080	31,765	-	468,093	60,300	41,577	1,500	41,775	708,790	28,128	736,918
Total public support and revenue	1,009,839	4,484,590	6,334,718	401,340	14,908,985	4,474,185	3,608,478	294,853	3,539,820	39,056,808	239,791	39,296,599
Expenses												
Salaries and wages	639,373	2,554,260	2,877,014	200,501	1,308,697	1,617,524	2,040,948	279,097	1,938,557	13,455,971	2,370,206	15,826,177
Employee benefits	154,673	679,863	612,719	54,696	310,437	109,780	116,426	53,131	613,305	2,705,030	435,661	3,140,691
Payroll taxes	46,388	195,495	212,631	15,114	95,342	121,480	110,366	20,626	168,279	985,721	158,453	1,144,174
Contracted substitute staff	-	5,911	7,231	-	-	-	590	-	-	13,732	17,248	30,980
Client treatment services	15,137	312,089	123,575	245,525	4,512,631	1,860,360	153,011	-	5,756	7,228,084	2,598	7,230,682
Professional fees and consultants	27,583	55,606	138,495	10,581	37,226	12,644	109,920	267,144	190,882	850,081	140,722	990,803
Subcontractors	-	515,479	-	-	5,771,343	80,269	-	-	-	6,367,091	-	6,367,091
Staff development and training	5,479	12,727	39,293	1,090	2,281	6,746	12,841	4,509	12,427	97,393	31,198	128,591
Rent	-	98,205	97,824	-	36,364	-	72,390	7,123	70,446	382,352	18,932	401,284
Utilities	8,347	44,653	19,777	1,320	16,041	2,118	20,549	4,697	22,150	139,652	21,906	161,558
Building maintenance and repairs	11,993	60,501	47,325	1,984	23,574	3,182	36,498	1,886	162,881	349,824	26,844	376,668
Other occupancy costs	9,081	84,201	35,347	1,436	12,844	2,304	21,901	-	43,925	211,039	6,664	217,703
Office	11,725	57,304	49,229	2,703	17,000	4,538	25,310	3,481	54,752	226,042	61,357	287,399
Building and housing	3,105	18,038	8,750	536	6,874	924	6,140	704	20,116	65,187	12,953	78,140
Client consumables	491	24,732	849	2,988	20,363	49,141	1,654	21	43,060	143,299	1,211	144,510
Medical	-	351	480	-	104	-	429	67	3,587	5,018	135	5,153
Equipment maintenance	22,946	74,773	83,469	4,566	28,705	7,312	48,518	6,017	42,943	319,249	60,942	380,191
Depreciation	16,007	73,255	42,230	3,723	31,828	5,956	17,412	2,358	42,460	235,229	30,559	265,788
Advertising	236	2,366	2,195	361	1,200	961	1,510	114	972	9,915	1,622	11,537
Printing	-	139	-	-	-	-	-	-	-	139	687	826
Telephone and communications	20,929	45,411	43,446	3,577	11,433	5,502	33,071	3,779	35,428	202,576	49,661	252,237
Postage and shipping	994	5,371	4,708	225	1,923	360	3,805	609	7,436	25,431	3,513	28,944
Transportation	10,325	148,468	19,723	2,440	49,167	109,894	21,328	513	32,897	394,755	8,040	402,795
Assistance to individuals	27,034	4,643	4,496	87,716	3,402	19,011	3,044	407	30,503	180,256	3,842	184,098
Insurance	8,419	82,016	41,173	1,862	25,208	2,980	37,730	3,745	28,145	231,278	36,622	267,900
Membership dues	23	1,198	749	5	46	9	3,236	11	108,614	113,891	3,723	117,614
Interest	398	3,714	1,221	308	4,439	495	732	33	16,737	28,077	2,780	30,857
Other	-	-	-	-	-	-	-	-	34,699	34,699	1,050	35,749
Total expenses	1,040,686	5,160,769	4,513,949	643,257	12,328,472	4,023,490	2,899,359	660,072	3,730,957	35,001,011	3,509,129	38,510,140
(Decrease) increase in net assets without restrictions	<u>\$ (30,847)</u>	<u>\$ (676,179)</u>	<u>\$ 1,820,769</u>	<u>\$ (241,917)</u>	<u>\$ 2,580,513</u>	<u>\$ 450,695</u>	<u>\$ 709,119</u>	<u>\$ (365,219)</u>	<u>\$ (191,137)</u>	<u>\$ 4,055,797</u>	<u>\$ (3,269,338)</u>	<u>\$ 786,459</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 Statement of Functional Revenue and Expenses Without Donor Restrictions

Year Ended June 30, 2019

	Case Management	Day Programs and Community Support	Early Support Services and Youth and Family	Family Support	Residential Services	Consolidated Services	Adult Services	Emergency Services	Other	Total Program	General Management	Total
Public support and revenue												
Medicaid revenue	\$ 906,600	\$ 4,143,493	\$ 4,260,603	\$ 305,762	\$ 12,217,725	\$ 3,856,075	\$ 3,197,558	\$ 45,653	\$ 230,102	\$ 29,163,571	\$ -	\$ 29,163,571
Medicare revenue	-	18,238	-	-	-	-	158,215	-	19,991	196,444	-	196,444
Client resources	61,044	62,667	528,823	-	1,042,019	23,156	126,198	28,324	61,774	1,934,005	-	1,934,005
Contract revenue	105,269	308,584	404,433	76,279	19,928	46,470	700	178,823	199,984	1,340,470	206,056	1,546,526
Grant income	15,030	75,112	84,404	27,048	-	1,500	62,679	4,238	837,657	1,107,668	4,000	1,111,668
Interest income	-	-	-	-	-	-	-	-	-	-	8,454	8,454
Other program revenue	-	47,510	26,280	-	-	-	-	-	642,092	715,882	6,871	722,753
Public support	12,575	6,503	17,150	16,115	-	2,897	2,425	-	60,648	118,313	4,991	123,304
Other revenue	164	200	265	-	24,411	-	11,225	-	13,910	50,175	148,364	198,539
Total public support and revenue	1,100,682	4,662,307	5,321,958	425,204	13,304,083	3,930,098	3,559,000	257,038	2,066,158	34,626,528	378,736	35,005,264
Expenses												
Salaries and wages	618,554	2,591,978	2,645,376	153,744	1,186,741	1,574,898	1,882,810	262,726	1,339,135	12,255,962	2,225,787	14,481,749
Employee benefits	155,689	725,683	618,235	43,641	286,380	114,976	206,739	57,444	425,053	2,633,840	502,190	3,136,030
Payroll taxes	45,086	205,829	194,655	11,761	86,697	119,265	98,181	19,156	116,098	896,728	152,858	1,049,586
Contracted substitute staff	-	7,196	-	-	-	-	-	-	-	7,196	2,898	10,094
Client treatment services	25,457	59,794	117,396	300,788	4,080,658	1,478,666	61,871	-	13,638	6,138,268	31	6,138,299
Professional fees and consultants	36,609	59,399	106,919	7,212	102,207	14,046	81,569	274,494	70,392	752,847	90,707	843,554
Subcontractors	-	420,214	-	-	4,656,701	49,090	-	-	-	5,126,005	-	5,126,005
Staff development and training	2,207	16,017	17,066	4,437	3,165	4,499	9,656	1,060	6,381	64,488	79,033	143,521
Rent	-	99,754	93,461	-	35,450	-	70,190	7,524	51,079	357,458	19,212	376,670
Utilities	9,370	55,250	23,008	1,492	18,311	2,346	11,916	5,911	88,105	215,709	29,976	245,685
Building maintenance and repairs	14,556	71,509	43,135	2,340	50,693	3,920	21,130	533	127,740	335,556	19,436	354,992
Other occupancy costs	4,994	55,787	21,158	798	9,012	1,244	9,299	-	29,422	131,714	8,581	140,295
Office	10,417	64,185	56,760	2,411	21,475	4,191	31,606	4,850	51,698	247,593	87,522	335,115
Building and housing	3,575	15,856	8,170	722	6,394	925	4,136	576	6,883	47,237	8,711	55,948
Client consumables	949	28,368	6,315	2,997	20,369	48,309	3,894	62	11,678	122,941	1,450	124,391
Medical	-	1,389	538	-	178	-	639	74	621	3,439	272	3,711
Equipment maintenance	15,857	50,227	45,332	2,687	21,975	5,603	30,933	3,922	16,895	193,431	40,445	233,876
Depreciation	30,694	152,835	79,473	5,581	69,061	14,998	40,071	5,865	24,080	422,658	59,430	482,088
Advertising	237	1,049	1,788	25	412	67	723	58	189	4,548	1,281	5,829
Printing	-	31	366	-	-	-	82	12	30	521	845	1,366
Telephone and communications	17,280	40,314	38,423	3,011	9,469	4,559	27,879	3,966	23,495	168,396	40,737	209,133
Postage and shipping	823	5,115	4,727	147	1,817	394	3,928	686	4,414	22,051	1,740	23,791
Transportation	13,906	217,589	31,547	4,005	88,089	110,411	29,107	1,622	26,433	522,709	15,396	538,105
Assistance to individuals	23,822	2,555	3,429	84,929	15,494	42,055	1,234	182	28,685	202,385	4,565	206,950
Insurance	8,781	78,150	36,307	1,596	25,423	4,291	33,316	3,588	12,620	204,072	30,636	234,708
Membership dues	22	2,033	104	4	49	10	3,971	11	104,765	110,969	4,081	115,050
Interest	2,285	5,844	2,161	371	3,119	622	818	115	6,569	21,904	3,617	25,521
Other	-	507	214	-	-	20	-	-	69,322	70,063	7,209	77,272
Total expenses	1,041,170	5,034,457	4,196,063	634,699	10,799,339	3,599,405	2,665,698	654,437	2,655,420	31,280,688	3,438,646	34,719,334
Increase (decrease) in net assets without restrictions	\$ 59,512	\$ (372,150)	\$ 1,125,895	\$ (209,495)	\$ 2,504,744	\$ 330,693	\$ 893,302	\$ (397,399)	\$ (589,262)	\$ 3,345,840	\$ (3,059,910)	\$ 285,930

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	<u>89</u>	<u>90</u>
Net cash (used) provided by operating activities	<u>(118,282)</u>	<u>887,227</u>
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
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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	1,883,374	348,253	-	-	-	2,231,627	1,746,611	372,227	-	-	-	2,118,838
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	4,114,787	44,249	-	-	-	4,159,036	810,213	74,560	-	-	-	884,773
Total liabilities	7,590,708	1,097,446	3,122	-	(496,324)	8,194,952	4,143,410	1,097,686	3,233	-	(486,128)	4,758,201
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	101,748	-	-	101,748	(101,748)	101,748	-	-	-	-	-	-
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	28,222,096	11,036,177	9,060	52,057	(22,791)	39,296,599	25,334,294	9,630,905	9,057	58,259	(27,251)	35,005,264
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	26,019,795	8,942,889	9,004	38,327	(9,004)	35,001,011	23,063,195	8,177,429	9,164	40,064	(9,164)	31,280,688
Supporting services												
General management	1,912,897	1,596,232	-	-	-	3,509,129	1,916,368	1,522,278	-	-	-	3,438,646
Total expenses	27,932,692	10,539,121	9,004	38,327	(9,004)	38,510,140	24,979,563	9,699,707	9,164	40,064	(9,164)	34,719,334
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	101,748	-	-	101,748	(101,748)	101,748	-	-	-	-	-	-
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	1,432,819	1,799,391	(2,019)	111,666	(109,646)	3,232,211	1,078,088	1,868,193	(1,912)	93,471	(91,559)	2,946,281
Net assets (deficit), end of year	\$ 1,823,971	\$ 2,296,447	\$ (1,963)	\$ 227,144	\$ (225,181)	\$ 4,120,418	\$ 1,432,819	\$ 1,799,391	\$ (2,019)	\$ 111,666	\$ (109,646)	\$ 3,232,211

APPLICATION

APPLICANT INFORMATION	
Organization Cross Roads House, Inc.	Tax ID 22-2549963
Name of Program or Project Cross Roads House Emergency and Transitional Shelter	
Name of Executive Director Martha Stone	
Mailing Address 600 Lafayette Road, Portsmouth, NH 03801	
Physical Address 600 Lafayette Road, Portsmouth, NH 03801	
Contact Person Jessica Parker	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 (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 # 22-2549963	
*DUNS # 171774979	*SAM Expiration Date 08/18/2021

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 16,000
Provide a <u>very brief</u> summary of the <u>activity or 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.

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 2022 (7/1/2021 – 6/30/2022) 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): 45
For FY 2020 (7/1/2019 – 6/30/2020) please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 45
Were Dover CDBG funds used to fund this activity or project in FY 2021 (7/1/2020 – 6/30/2021): Yes
If so, how much? \$12,050 This includes the original FY20 award of \$7,650 and supplemental COVID-19 related funding of \$4,400.

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) Cross Roads House serves families and individuals experiencing homelessness.

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 21% of our revenue is federal funding, that is received from HUD, EFSP, USDA and CDBG. The State of NH provides funding through the State-Grant-in-Aid, and municipalities in the region make annual grants through town warrant appropriations totaling 18% of our annual revenue. Income from our rental facility located at Greenleaf Ave in Portsmouth provides 6% of our revenue. Fundraising events, private grants, and donations from individuals, businesses, foundations, and civic groups cover the remainder of our costs representing 56%. 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 37,560 bed nights of shelter (10% increase from the previous fiscal year) to 364 people, including 27 families with 62 children. Among those, **45 were residents of Dover who stayed for 3,118 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. **Last year our emergency shelter program for single adults operated above our typical capacity 77% of the year.** This meant that all our emergency shelter beds for single adults were full. To accommodate the increased demand, bunkbeds and cots were used.

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 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, two 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 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 6/30/18), are illustrated in the following outcomes:

- Our emergency shelter for single adults operated over our typical capacity 77% of nights, and 100% of nights October 23, 2019-May 6, 2020.
- Our average length of stay was 103 days
- Of residents who stayed 90 days or longer, 87% overall moved to permanent housing, including 92% of families.
- 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
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.
Cross Roads House will provide Dover families and individuals who are experiencing homelessness with emergency shelter, meals, case management, and supportive services.	Number of individuals and families from Dover that receive shelter, case management, and supportive services.

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)
Michael Adams	Greenland, NH
Tim Allison	Portsmouth, NH
Chris Beilmare	Rye, NH
Suzanne Bresette	North Hampton, NH
Bob Brown, Board Treasurer	North Hampton, NH
Eric Campbell	York, ME
Denis Cloutier	New Castle, NH
Dr. Ken Cohen	Kensington, NH
Denis Dillon	Rye, NH
Kathryn Drew	Rye, NH
Steve Goddard	Kittery Point, ME
Rev. Vivan Martindale	Hampton, NH
Shaun Mathews	New Castle, NH
Vanda Moore, Board Secretary	Greenland, NH
Lex Scourby	Portsmouth, NH
Chuck Silva, Board Vice President	Portsmouth, NH
Ben St. Jean, Board President	Portsmouth, NH
Gillian Tierney	Kittery, ME
Mary Lee Worboys	Durham, 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		65,737	65,737
Utilities		102,249	102,249
Repairs/Maintenance		181,250	181,250
Travel			
Salaries (List relevant positions)	16,000	1,296,222	1,312,222
**Direct Care Staff			
Other: Resident Services		322,235	322,235
Professional Fees & Event Costs		61,699	61,699
Insurance & Bad Debt		43,848	43,848
Marketing		3,465	3,468
TOTAL PROPOSED BUDGET:	16,000	2,076,705	2,092,705

2. <u>Public Facilities</u> : (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)			
Total Hard Costs			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			
Total Soft Costs			
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:		315,870	
	Pending:			
	Proposed:	315,870		
State:	Committed:		301,563	
	Pending:			
	Proposed:	301,563		
Local:	Committed:		75,743	
	Pending:			
	Proposed:	75,743		
Private:	Committed:	249,614	1,121,930	
	Pending:	867,066		
	Proposed:	1,121,930		
Portsmouth CDBG:	Committed:		17,000	
	Pending:			
	Proposed:	17,000		
Rochester CDBG:	Committed:		25,271	
	Pending:			
	Proposed:	25,271		
Other: Rental Income, United Way, NH Charitable	Committed:		127,773	
	Pending:			
	Proposed:	127,773		
Total:	Committed:	249,614	1,985,150	
	Pending:	867,066		
	Proposed:	1,985,150		

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	315,870	325,350
State Funds	301,563	310,610
Foundations/Private Contributions	721,930	743,590
United Way	9,843	10,100
Fundraising or other income	400,000	400,000
Other (describe) Rental Income & City Funding	193,673	199,500
Community Dev. Block Grant (include anticipated request)	47,900	50,000
TOTAL REVENUE	1,990,779	2,039,150
EXPENSES		
Salaries	1,113,855	1,147,270
Fringe Benefits	198,367	171,190
Supplies (include printing/copying)	65,737	67,000
Travel		
Training	9,900	10,000
Communications		
Audit	11,042	12,000
Property Maintenance	180,450	185,870
Service Contracts		
Construction Supplies/Materials		
Other (describe) Insurance, Admin, Fundraising, Resident Services, Utilities, and Depreciation	513,354	528,750
TOTAL EXPENSES	2,092,705	2,122,080
NET (Income - Expenses)	-101,926	-82,930

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	Permanent Supportive Housing			\$300,370	\$300,370
Direct Program	HUD				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	USDA			\$	\$
U.S. Dept. of	USDA			\$3,500	\$3,500
Direct Program	USDA Kids Meals				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	EFPS			\$12,000	\$12,000
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
Total Expenditure of Federal Awards				\$315,870	\$315,870
NH Dept. of	State Grant in Aid			\$301,563	\$301,563
	SGIA Homeless Assistance Program				
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				\$301,563	\$301,563
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$617,433	\$617,433

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.

A handwritten signature in blue ink, appearing to read "Martha Stone", written over a horizontal line.

SIGNATURE

11/20/2020

DATE

MARTHA STONE

PRINTED NAME

EXECUTIVE DIRECTOR

TITLE



FFATA Checklist (contracts \$25,000 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 \$25,000 and over.

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

To Be Filled Out By Dover CDBG Staff	
Award title descriptive of the funding action	
CFDA program number for grant	14.218
Program source	CDBG
Amount of award	
To Be Filled Out By Agency	
Name of agency receiving award	Cross Roads House, Inc.
Address of the entity including:	600 Lafayette Road, Portsmouth, NH
Place of performance including:	
Congressional district	
Total compensation and names of top five executives*	1.
	2.
	3.
	4.
	5.
DUNS number	171774979
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>

A handwritten signature in blue ink that reads "Martha Stone".

Signature of Authorized Person

11/20/2020

Date

Executive Director
Title

SANDERS & KARCHER

Certified Public Accountants

September 22, 2020

Board of Directors
Cross Roads House, Inc.
600 Lafayette Road
Portsmouth, NH 03801

We have audited the financial statements of Cross Roads House, Inc. for the year ended June 30, 2020, and have issued our report thereon dated September 16, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 17, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings - Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Cross Roads House are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2020. We noted no transactions entered into by Cross Roads House, Inc. during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit - We encountered no difficulties in dealing with management in performing and completing our audit.

Management Representations - We have requested certain representations from management that are included in the management representation letter dated September 16, 2020.

This information is intended solely for the use of management of Cross Roads House, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Sanders & Karcher
Certified Public Accountants

CROSS ROADS HOUSE, INC.

FINANCIAL STATEMENTS

Year Ended June 30, 2020
with Summarized Financial Information
for the Year Ended June 30, 2019

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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, 2020 which comprise the statements 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. 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.

Board of Directors
Cross Roads House, Inc.
Page 2

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, 2020, 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 October 16, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Sanders & Karcher

Sanders & Karcher
Portsmouth, New Hampshire
September 16, 2020

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

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 1,149,170	\$ 321,023
Accounts receivable	17,796	4,988
Grants receivable	133,308	134,294
Unconditional promises to give	36,703	135,678
Prepaid expenses	<u>38,282</u>	<u>97,934</u>
Total current assets	1,375,259	693,917
PROPERTY & EQUIPMENT, net of accumulated depreciation of \$1,872,280 & \$1,701,060, respectively	4,657,579	4,771,523
OTHER ASSETS		
Closing costs, net of accumulated amortization of \$1,826 & \$1,664, respectively	2,773	2,935
Cash and marketable securities, long-term reserve	1,153,509	837,157
Beneficial interest in assets held by others	126,131	132,451
Cash and cash equivalents, operating reserve	<u>-</u>	<u>126,560</u>
Total other assets	<u>1,282,413</u>	<u>1,099,103</u>
TOTAL ASSETS	\$ <u>7,315,251</u>	\$ <u>6,564,543</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable	\$ 27,118	\$ 38,272
Deferred income	180,000	10,000
Long-term debt, current portion	21,497	21,689
Security deposits-Greenleaf Apartments	6,576	6,728
Accrued payroll items	72,401	67,367
Accrued expenses	<u>13,650</u>	<u>-</u>
Total current liabilities	321,242	144,056
LONG-TERM DEBT, net of current portion	<u>557,713</u>	<u>579,544</u>
Total liabilities	878,955	723,600
NET ASSETS		
Without donor restrictions		
Board Designated	1,153,509	963,717
Undesignated	5,023,348	4,744,775
With donor restrictions	<u>259,439</u>	<u>132,451</u>
Total net assets	<u>6,436,296</u>	<u>5,840,943</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>7,315,251</u>	\$ <u>6,564,543</u>

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

CROSS ROADS HOUSE, INC.
STATEMENTS OF ACTIVITIES
Years ended June 30,

	<u>2020</u>	<u>2019</u>
PUBLIC SUPPORT AND REVENUES:		
PUBLIC SUPPORT		
Government grants	\$ 1,074,789	\$ 588,763
Donations	1,162,958	636,763
Rental income	117,965	94,981
Fundraising, net of direct expenses of \$ 4,615 and \$45,547, respectively	<u>276,979</u>	<u>421,010</u>
Total public support	<u>2,632,691</u>	<u>1,741,517</u>
REVENUES		
Investment return	<u>20,395</u>	<u>51,134</u>
Total public support and revenues	<u>2,653,086</u>	<u>1,792,651</u>
EXPENSES		
Program services	1,533,923	1,298,764
General and administrative	334,388	265,879
Fundraising	<u>145,028</u>	<u>117,456</u>
Total expenses	<u>2,013,339</u>	<u>1,682,099</u>
CHANGE IN OPERATING NET ASSETS BEFORE DEPRECIATION	639,747	110,552
Less depreciation and amortization	<u>171,382</u>	<u>163,673</u>
INCREASE (DECREASE) IN OPERATING NET ASSETS	468,365	(53,121)
BUILDING SUPPORT	<u>-</u>	<u>86,000</u>
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	468,365	32,879
NET ASSETS WITH DONOR RESTRICTIONS		
Public support	1,173,975	572,255
Restrictions satisfied by use	(1,040,667)	(658,255)
Investment return	(1,137)	2,872
Distributions	(5,183)	(5,178)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	<u>126,988</u>	<u>(88,306)</u>
INCREASE (DECREASE) IN NET ASSETS	595,353	(55,427)
NET ASSETS, Beginning of year	<u>5,840,943</u>	<u>5,896,370</u>
NET ASSETS, End of year	\$ <u>6,436,296</u>	\$ <u>5,840,943</u>

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

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

	2020			2019
	Program Services	General and Admin	Fund- Raising	Total
	\$ 91,526	\$ 169,460	\$ 77,034	\$ 338,020
Management salaries	635,845	15,993	28,003	679,841
Salaries and wages	95,184	41,520	3,365	140,069
Employee benefits	54,916	14,187	8,035	77,138
Payroll taxes	1,775	15,250	-	17,025
Professional fees	4,585	-	10,164	14,749
Bad debt	-	905	-	905
Investment fees	10,000	45,618	5,000	60,618
Office and administration	13,914	3,592	999	18,505
Heat	36,639	1,648	1,747	40,034
Electricity	27,560	2,124	1,178	30,862
Water and sewer	84,996	4,871	1,905	91,772
Repairs and maintenance	27,835	2,093	2,093	32,021
Interest	33,572	5,569	1,587	40,728
Insurance	30,347	-	-	30,347
Food	242,261	-	-	242,261
Direct services	6,570	5,945	1,212	13,727
Telephone	131,026	-	-	131,026
Covid expenses	-	5,113	2,206	7,319
Volunteer & board development	5,372	500	500	6,372
Staff & program development				
TOTALS BEFORE DEPRECIATION AND AMORTIZATION	1,533,923	334,388	145,028	2,013,339
Depreciation and amortization				
		9,161	7,712	171,382
TOTALS	\$ 1,688,432	\$ 343,549	\$ 152,740	\$ 2,184,721
				\$ 1,845,772

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

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

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from public support	\$ 3,027,767	\$ 1,663,854
Cash received from investment return	32,904	48,828
Cash paid to employees and suppliers	(1,918,903)	(1,649,904)
Cash paid for interest	(<u>32,021</u>)	(<u>33,014</u>)
Net cash provided by operating activities	1,109,747	29,764
CASH FLOWS FROM INVESTING ACTIVITIES		
Net unrealized investment gain (loss)	(12,509)	19,276
Cash received from operating reserve	126,560	-
Cash paid for long-term reserve	(316,352)	-
Cash paid for property and equipment	(<u>57,276</u>)	<u>-</u>
Net cash provided (used) by investing activities	(259,577)	19,276
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash paid for debt reduction	(<u>22,023</u>)	(<u>24,078</u>)
Net increase in cash	828,147	24,962
Cash at beginning of year	<u>321,023</u>	<u>296,061</u>
CASH AT END OF YEAR	\$ <u><u>1,149,170</u></u>	\$ <u><u>321,023</u></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,

	<u>2020</u>	<u>2019</u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Increase (Decrease) in net assets	\$ 595,353	\$ (55,427)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Net unrealized investment (gain) loss	12,509	(19,276)
Depreciation expense	171,220	163,511
Amortization expense	162	162
(Increase) decrease in:		
Accounts receivable	(12,808)	(1,102)
Grants receivable	986	1,173
Unconditional promises to give	98,975	58,397
Prepaid expenses	59,652	(53,081)
Beneficial interest in assets held by others	6,320	2,307
Increase (decrease) in:		
Accounts payable	(11,154)	6,139
Security deposits-Greenleaf Apartments	(152)	6,728
Deferred income	170,000	(15,000)
Accrued payroll items	5,034	14,837
Accrued expenses	13,650	-
Total adjustments	<u>514,394</u>	<u>85,191</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ <u>1,109,747</u>	\$ <u>29,764</u>

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

CROSS ROADS HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

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 classified as other than 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 \$135,844 and \$148,835 as of June 30, 2020 and 2019.

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, 2020, and 2019 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, 2020

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 16, 2020 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, 2020, 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>2020</u>	<u>2019</u>
Wentworth Gala event	\$ <u>36,703</u>	\$ <u>135,678</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, 2020 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, 2020, investments have a market value of \$1,153,509, cost basis of \$1,096,395 and unrealized cumulative gains of \$57,114.

CROSS ROADS HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
Year Ended June 30, 2020

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, 2020 consisted of the following:

Land and improvements	\$ 217,266
Buildings and improvements	6,065,715
Furniture and equipment	246,878
Total property and equipment	6,529,859
Less accumulated depreciation	1,872,280
Property and equipment, net	\$ <u>4,657,579</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, 2020 and 2019, 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 \$31,146 and \$34,564 were received during the years ended June 30, 2020 and 2019, 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, 2020

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,

	2020	2019
Beginning, fair value, 7/1	\$ 132,451	\$ 134,758
Total return	(232)	3,778
Foundation fee	(905)	(907)
Distributions	(5,183)	(5,178)
Ending, fair value, 6/30	\$ <u>126,131</u>	\$ <u>132,451</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, 2020

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,

	2020	2019
Cash & equivalents	\$ 135,844	\$ 148,835
Domestic equities	647,189	531,565
Domestic fixed income	370,476	283,317
TOTALS	\$ <u>1,153,509</u>	\$ <u>963,717</u>

NOTE D - ACCRUED PAYROLL ITEMS

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

	2020	2019
Payroll and payroll taxes	\$ 11,294	\$ 20,194
Earned time	<u>61,107</u>	<u>47,173</u>
Totals	\$ <u>72,401</u>	\$ <u>67,367</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, 2020. The organization also acquired a \$90,000 line of credit with the New Hampshire Housing Finance Authority with a current interest rate of 0.0%. All amounts owed must be paid on or before May 14, 2023. As of June 30, 2020, there was no outstanding balance.

CROSS ROADS HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2020

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.	\$ 7,159	\$ 174,686	\$ 181,845
Note payable, Provident Bank, monthly payment is \$2,070, 5.62% interest; secured by property and equipment; note matures March 2038.	9,501	268,226	277,727
Note payable, Provident Bank, monthly payment is \$953, 5.62% interest; secured by property and equipment; note matures May 2038.	4,837	114,801	119,638
Total long-term debt	\$ <u>21,497</u>	\$ <u>557,713</u>	\$ <u>579,210</u>

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

June 30,	2021.	\$ 21,497
	2022.	22,667
	2023.	23,901
	2024.	25,203
	2025.	26,575
	Thereafter. . .	459,367

NOTE H - CONCENTRATION OF CREDIT RISK

As of June 30, 2020, 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 \$806,746 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 41% of its operating revenue from government agencies.

CROSS ROADS HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2020

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 \$117,965 and rental expenses totaled \$56,565 for the year ended June 30, 2020. 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 \$1,153,509. 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.

NOTE K - SUBSEQUENT EVENTS

The Covid-19 pandemic occurring during the first and second quarters of 2020 and beyond has resulted in a general downturn in the current economic environment and future economic outlook. The Organization's management is not able to quantify the related impact at this time.

APPLICATION

APPLICANT INFORMATION	
Organization Dover Welfare	Tax ID
Name of Program or Project Security Deposit and homeless lodging	
Name of Executive Director Susan Gaston	
Mailing Address 61 Locust Street, Suite 33, Dover NH 03820	
Physical Address Same	
Contact Person Susan Gaston	603-516-6500
s.gaston@dover.nh.gov	Website
Please Identify the Type of Organization Applying for Funds <i>(Note: More than one may apply)</i> <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <input type="checkbox"/> 501(c)(3) Government </div> <div style="width: 30%;"> <input type="checkbox"/> For-profit authorized under 570.201(o) </div> <div style="width: 30%;"> <input checked="" type="checkbox"/> Unit of </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 30%;"> <input type="checkbox"/> Faith-based Organization </div> <div style="width: 30%;"> <input type="checkbox"/> Institution of Higher Education </div> </div> <input type="checkbox"/> Other (Explain):	
Tax ID #	
*DUNS #	*SAM Expiration Date

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 10000
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 help the people of Dover move into apartments when they cannot afford to or to place Dover residents who are homeless into motels until shelter space is available

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

BENEFICIARIES
<p>Beneficiaries:</p> <p>For FY 2022 (7/1/2021 – 6/30/2022) please provide the <i>estimated</i> number of unduplicated Dover beneficiaries that will benefit from this CDBG funded activity or project, not necessarily your entire client population (Note: these numbers will be monitored during the funding year): 25</p> <p>For FY 2020 (7/1/2019 – 6/30/2020) please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 6</p> <p>Were Dover CDBG funds used to fund this activity or project in FY 2021 (7/1/2020 – 6/30/2021): Yes</p> <p>If so, how much? Most</p>
<p>Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) Homeless, low income housing, families,</p>

NARRATIVE – <u>PUBLIC SERVICE ACTIVITY ONLY</u>
<p>Please provide a detailed description for the proposed <u>activity</u> (<i>not the organization</i>). 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.</p> <p>Please indicate who prepared the overall cost estimate for the activity.</p>

NARRATIVE – <u>PUBLIC FACILITY PROJECT ONLY</u>
<p>Please provide the following information for the proposed <u>project</u> (<i>not the organization</i>):</p> <p>Describe the nature of the project: shelter homeless and help put in permanent housing</p> <p>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</p> <p>Proposed project starting date: 7/01/2021</p> <p>Proposed project completion date: 6/30/2022</p> <p>Provide a total project cost broken down by major phases of the project (purchase property, clearing & grading, foundation, building construction, etc.):</p> <p>Note: Written estimates, <u>based upon the information provided above</u>, are required and must be submitted with this application. Estimates must be prepared by qualified individuals/companies. Please include three estimates.</p>

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PERFORMANCE OUTCOME MEASURES	
Provide the <u>outcomes</u> proposed & the <u>method of measurement</u> . You may list multiple outcomes.	
Outcome	Measurement
Example 1: Decrease in number of “latch-key kids” Example 2: Decreased dependence on emergency care facilities for non-emergency care of low/mod adults	Example 1: # of children who participate in afterschool program Example 2: Increase in number of low/mod income residents that seek care from health program.
Decrease the number of people in shelters or couch surfing because they cannot afford both first month’s rent and security deposit.	Number of shelter space that open up
Decrease the number of people and families that are living in cars of unsafe places.	See the number of people that are getting services move into shelters or permanent housing.

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

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

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:			
TOTAL PROPOSED BUDGET:	0	City of Dover	

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)			
Total Hard Costs			
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			
State Funds			
Foundations/Private Contributions			
United Way			
Fundraising or other income			
Other (describe)			
Community Dev. Block Grant (include anticipated request)		5770	10000
TOTAL REVENUE		5770	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 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]			\$	\$
<i>Total State and Local Awards</i>				\$	\$
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

DATE

PRINTED NAME

TITLE

APPLICATION

APPLICANT INFORMATION	
Organization The Homeless Center for Strafford County	Tax ID 02-0519859
Name of Program or Project Public Funding for Operations	
Name of Executive Director Tracy Hardekopf, MS, MPP, SHRM-SCP	
Mailing Address P.O. Box 7306	
Physical Address Current 9 Isinglas Dr. Rochester, NH at time of Granting 202 Washington Street Rochester, NH 03867	
Contact Person Tracy S. Hardekopf	Phone 603-332-3065
E-Mail execdshelter@gmail.com	Website www.homelesscenterforstraffco.org
Please Identify the Type of Organization Applying for Funds (Note: More than one may apply)	
<div style="display: flex; justify-content: space-between;"> <div> XXX <input type="checkbox"/> 501(c)(3) Government <input type="checkbox"/> Faith-based Organization <input type="checkbox"/> Other (Explain): </div> <div> <input type="checkbox"/> For-profit authorized under 570.201(o) <input type="checkbox"/> Institution of Higher Education </div> <div> <input type="checkbox"/> Unit of </div> </div>	
Tax ID # 02-0519859	
*DUNS # 961601346	*SAM Expiration Date 10/01/2021 (renewed Annually)

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 9,000.00
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-4th grade students. Repair of homeless shelter roof.) Provide Sheltering and Programming for those experiencing homelessness in Strafford County with primary support provided to Dover and Rochester Residents. Move families and individuals into permanent housing.

PROJECT LOCATION
Location(s) where services will be provided or physical improvements will be made. 202 Washington Street Rochester, NH 03839

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BENEFICIARIES

Beneficiaries:

For **FY 2022** (7/1/2021 – 6/30/2022) 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 to 30 Dover Residents experiencing homelessness

For **FY 2020** (7/1/2019 – 6/30/2020) please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 10

Were Dover CDBG funds used to fund this activity or project in **FY 2021** (7/1/2020 – 6/30/2021): yes

If so, how much? 6625.00 and 2000.00 in Cares Funding

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) Homeless Individuals, Homeless Family Units, Elderly, Disabled all from Low, Moderately Low or Extremely Low income levels.

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 used for operational costs, staff salaries, soft and hard goods needed by clients and utilities and transportation. Soft goods can include clothing, food, medicine, and bedding. Hard goods can include furniture, and kitchen items need to outfit permanent housing environments.

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.

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PERFORMANCE OUTCOME MEASURES	
Provide the <u>outcomes</u> proposed & the <u>method of measurement</u> . You may list multiple outcomes.	
Outcome	Measurement
Example 1: Decrease in number of "latch-key kids" Example 2: Decreased dependence on emergency care facilities for non-emergency care of low/mod adults	Example 1: # of children who participate in afterschool program Example 2: Increase in number of low/mod income residents that seek care from health program.
Increase the safety, health and security of Dover Residents	ASSM (Arizona Self-Sufficiency Matrix)
Decrease the number of Dover Residents living in environments not meant for human habitation	Gather Resident Statistics at entry
Provide Shelter, Food and Case Management to Dover Residents	Qualitative review of clients served

DESCRIPTION OF ORGANIZATION
Please provide a description for the <u>organization or agency</u> that is undertaking the activity or project. The Homeless center for Strafford County provides sheltering and full comprehensive programming for Strafford County individuals and family units. We serve 42-85 individuals each year currently and expect with our increased physical capacity (at the new location) to serve 60-120 unique clients annually. (Our Programming outline is attached)

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. SAMS/DUNS/United Way/SOS

BOARD OF DIRECTORS	
Name	Residence (city/town)
Please see attached BOD listing/document	

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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	500	700	1200
Repairs/Maintenance			
Travel	500	6700.00	7200.00
Salaries (List relevant positions)			
Case/Shelter Manager	4000.00	46000.00	50000.00
Weekend Staff	2000.00	23344.00	25344.00
Night Staff	2000.00	29680.00	31680.00
Other:			
TOTAL PROPOSED BUDGET:	9000.00	106424.00	115424.00

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			
		0	
Total Hard Costs		0	
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			
Total Soft Costs			
TOTAL PROPOSED BUDGET:			

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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: 106424.00	106424.00	All funds raised via annual appeal, fund raising or corporate partnerships
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
---	---	-------------

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HCSC	Committed: Pending: Proposed:		
Total:		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 07/01/2020 to 06/30/2021	Current Year	Next Year (projected)
REVENUES		
Federal Funds	255000.00	0
State Funds	162495.00	0
Foundations/Private Contributions	20000.00	12500.00
United Way	12500.00	12500.00
Fundraising or other income	20000.00	95000.00
Other (describe) Gala	200000.00	74500.00
Community Dev. Block Grant (include anticipated request)	101625.00	9000.
TOTAL REVENUE	771620.00	203500.00
EXPENSES		
Salaries	128500.00	168500.00
Fringe Benefits	0	0
Supplies (include printing/copying)	5000.00	5000.
Travel	1200.00	7200.00
Training	1000.00	1000.00
Communications	2000.00	2000.00
Audit		10000.00
Property Maintenance		10000.00
Service Contracts	20000.00	20000.00
Construction Supplies/Materials	1100000.00	
Other (describe)		
TOTAL EXPENSES	1256700.00	223700.00
NET (Income - Expenses)	-485080.00	-202000.00

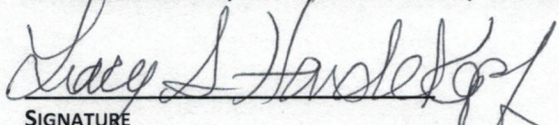
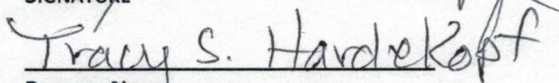
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

	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
2021					

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U.S. Dept. of	Housing and Urban Dev.			\$	\$
Direct Program	CDBG				
Passed Through	Rochester, New Hampshire			\$73,000	\$73,000
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	Housing and Urban Dev.			\$	\$
Direct Program	CDBG				
Passed Through	Dover NH			\$8625.00	\$8625.00
	[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				\$81625.00	81625.00
NH Dept. of	Governor's office			\$162495.00	\$162495.00
	GOFERR-Cares Act				
Total NH Dept. of	Revenue			\$	\$
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				\$162495.00	\$162495.00
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$244120.00	\$244120.00

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

 PRINTED NAME

11-11-2020
 DATE
Exec. Dir.
 TITLE

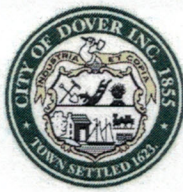
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Homeless Center for Strafford County

Board of Trustees

Updated: October 16, 2019

Name	Term Start - Original	Position	Organization	Address	City, State, Zip	Phone	E-mail	Sub Committee / Task Force	Sub Committee / Task Force	Sub Committee / Task Force
Levesque, Kalhe	6/21/2017	President (9/17/2019)	City of Portsmouth	6 Raab Lane	Rochester, NH 03868	603-781-0698	klevesque@cityofportsmouth.com	Strategic Planning		
Gilman, Rachel	4/29/2015	V. President (9/17/2019)	RSA Realty	29 Meaders Point Rd	New Durham, NH 03855	603-781-2221	homedgilman@aol.com	Land Acquisition & Build	Annual Gala - Chair	
French, Jackie	6/20/2019	Treasurer (9/17/2019)	Collins Sports	318 Washington St	Rochester, NH 03867	603-767-7267	jfrench@collinsports.net			
Sewell, Sharon	7/18/2018	Secretary (9/17/2019)	Eastern Propane and Oil	16 Station Lane	Lebanon, ME 04027	603-235-1311	ssewell@eastern.com	Strategic Planning	Annual Gala	
Dolleman, Brant	9/18/2018	Trustee	City of Dover	12 Trestle Way	Dover, NH 03820	603-380-5930	brantdolleman@gmail.com	Strategic Planning - Chair		
Korth, Jim	1/15/2019	Trustee	Turbocam International	72 Lenzi Point Rd.	Barrington, NH 03825	603-905-0379 copy home email as well	Jim.Korth@Turbocam.com	Strategic Planning		
Kunkel, Brian	9/19/2018	Trustee	Crunch Fitness	34 Brookside Drive	Stratham, NH 03885	603-380-4755	4korths@metrocast.net briankunkel77@icloud.com	Land Acquisition & Build		
Martins, Peter	12/18/2018	Trustee	Pratt & Whitney	113 Wells Road (Wk)	N. Berwick, ME 03906	207-676-4100 x2699 copy home email as well	peter.martins@pw.utc.com pmartins1121@gmail.com	Strategic Planning		
Morris, Christine	4/18/2019	Trustee	Wentworth Douglass Hospital	318 Dry Hill Rd	Barrington, NH 03825	603-661-9660	Christinemorris783@gmail.com			
Shannon, Jim	12/27/2016	Trustee	Law Offices of James Shannon	64 Riverview Drive	Rochester, NH 03867	603-231-3548	jim@jimshannonlaw.com	Land Acquisition & Build		
Therrien, Brian	3/14/2014	Trustee	Holy Rosary Credit Union	26 Piscataqua Road	Dover, NH 03820	603-332-6840 w 603-312-1894 c	btherrien@hrcu.org			
Viel, Tony	10/15/2019	Trustee	Local Pride	25 Hancock Street	Rochester, NH 03867		TonyViel@gmail.com			



FFATA Checklist (contracts \$25,000 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 \$25,000 and over.

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

To Be Filled Out By Dover CDBG Staff	
Award title descriptive of the funding action	
CFDA program number for grant	14.218
Program source	CDBG
Amount of award	
To Be Filled Out By Agency	
Name of agency receiving award	The Homeless Center for Strafford County
Address of the entity including:	Current: 9 Isinglas Drive Rochester, NH 03839 Future: 220 Washington St. Rochester, NH 03867
Place of performance including:	220 Washington Street, Rochester, NH 03867
Congressional district	US Congressional District One (1)
Total compensation and names of top five executives*	1. N/A
	2.
	3.
	4.
	5.
DUNS number	961601346
Central Contractors Registration (CCR) number**	

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

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

How do you get a DUNS number?

The unique identifier used in reporting to FFATA is the entity's Dun & Bradstreet (D&B) Data Universal Numbering System (DUNS) Number. For subgrantees, OMB has issued interim final guidance requiring such recipients to obtain a valid DUNS number.

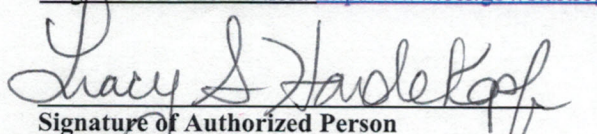
DUNS numbers may be requested via the web at: <http://fedgov.dnb.com/webform>

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

CCR stands for Central Contractor Registration, which is the primary registrant database for the U.S. Federal Government. CCR collects, validates, stores, and disseminates data in support of agency acquisition missions.

The link to information needed to register and become familiar with CCR is provided below.

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


Signature of Authorized Person
Executive Director Title

10-30-2020
Date

HOMELESS CENTER FOR STRAFFORD COUNTY

FINANCIAL STATEMENTS

FOR THE PERIODS ENDED JUNE 30, 2020 AND 2019

RAICHE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS, PA

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

(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 June 30, 2020 and 2019, 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 Activities-Budget vs. Actual for fiscal year ending June 30, 2020 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

June 8, 2020

HOMELESS CENTER FOR STRAFFORD COUNTY
Statements of Assets, Liabilities and Net Assets-Cash Basis
As of June 30, 2020

	Jun 30, 20	Jun 30, 19
ASSETS		
Current Assets		
Checking/Savings		
10000 · Checking-Operations-0244	84,961.34	94,975.20
10001 · Paypal	0.00	92.83
10002 · Waste Management Grant-4897	0.00	14,703.17
10004 · Petty Cash	200.00	200.00
Total Checking/Savings	85,161.34	109,971.20
Other Current Assets		
10005 · Profile CD-5127	0.00	226,319.27
Total Other Current Assets	0.00	226,319.27
Total Current Assets	85,161.34	336,290.47
Fixed Assets		
13000 · Property, Plant & Equipment		
13005 · Land	260,050.00	4,162.00
13030 · Furniture and Equipment	19,013.77	19,013.77
13020 · Leasehold Improvements(Shelter)	24,558.20	24,558.20
Total 13000 · Property, Plant & Equipment	303,621.97	47,733.97
14000 · Accumulated Depreciation	-19,813.00	-15,487.00
Total Fixed Assets	283,808.97	32,246.97
Other Assets		
Board Restricted		
10003 · Profile Bank	180,297.66	2,540.00
10010 · Held in Capital Campaign Accts.	131,322.22	0.00
Total Board Restricted	311,619.88	2,540.00
Donor Restricted		
10008 · Capital Campaign-Money Market	115,528.32	0.00
10007 · Capital Campaign-Savings	5.00	0.00
10009 · Capital Campaign-12 month CD	115,788.90	0.00
10015 · Less Amt without Donor Restrict	-131,322.22	0.00
Total Donor Restricted	100,000.00	0.00
Total Other Assets	411,619.88	2,540.00
TOTAL ASSETS	780,590.19	371,077.44
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
24000 · Payroll Liabilities		
24030 · State Unemployment Tax	155.50	226.62
Total 24000 · Payroll Liabilities	155.50	226.62
Total Other Current Liabilities	155.50	226.62
Total Current Liabilities	155.50	226.62
Long Term Liabilities		
Loan Land - City of Dover	100,000.00	0.00
PPP Covid 19 Loan	22,487.00	0.00
Total Long Term Liabilities	122,487.00	0.00
Total Liabilities	122,642.50	226.62
Equity		
32000 · Without Donor Restrictions	370,850.82	325,161.71
Net Income	287,096.87	45,689.11
Total Equity	657,947.69	370,850.82
TOTAL LIABILITIES & EQUITY	780,590.19	371,077.44

HOMELESS CENTER FOR STRAFFORD COUNTY
Statements of Revenues and Expenses-Cash Basis
 July 2019 through June 2020

	Jul '19 - Jun 20	Jul '18 - Jun 19	\$ Change
Ordinary Income/Expense			
Income			
43300 · Direct Public Grants	6,000.00	1,000.00	5,000.00
43330 · Foundation and Trust Grants	24,000.00	3,200.00	20,800.00
43400 · Direct Public Support			
Restricted - Capital Campaign	256,000.00	50.00	255,950.00
Annual Appeal	21,113.00	17,125.05	3,987.95
43410 · Corporate Contributions			
43415 · Benevity / Liberty Impact Fund	10,193.05	10,901.92	-708.87
43420 · Eastern Propane	0.00	2,500.00	-2,500.00
43425 · Federal Savings Bank	0.00	1,125.00	-1,125.00
43430 · Holy Rosary Credit Union	0.00	2,000.00	-2,000.00
43435 · Knights of Columbus	1,000.00	0.00	1,000.00
43440 · Northeast Credit Union	0.00	2,000.00	-2,000.00
43700 · Turbocam	12,200.21	12,768.25	-568.04
43445 · United Way			
43450 · EFSP Funding	4,150.00	3,700.00	450.00
43455 · Individual Contributions	1,526.37	2,226.42	-700.05
43460 · United Way Grants	17,967.92	14,115.70	3,852.22
Grants Resident Expenses	0.00	-856.11	856.11
Total 43445 · United Way	23,644.29	19,186.01	4,458.28
43600 · Other Corporate Contributions			
American Legion	0.00	900.00	-900.00
Eversource	1,000.00	0.00	1,000.00
Hannafords	43.75	536.00	-492.25
Rochester Grange #86	75.00	18.00	57.00
Rochester Lodge of Elks	0.00	100.00	-100.00
Rochester Runners	0.00	3,000.00	-3,000.00
Strafford County Board Realtors	0.00	380.00	-380.00
Renaissance Firearms	600.00	0.00	600.00
43600 · Other Corporate Contributions - Other	3,000.00	0.00	3,000.00
Total 43600 · Other Corporate Contributions	4,718.75	4,934.00	-215.25
43410 · Corporate Contributions - Other	0.00	2,500.00	-2,500.00
Total 43410 · Corporate Contributions	51,756.30	57,915.18	-6,158.88
Faith Based Org Donations	3,100.00	4,723.02	-1,623.02
43550 · Individuals	16,203.51	4,234.15	11,969.36
Total 43400 · Direct Public Support	348,172.81	84,047.40	264,125.41
Fundraising-Board			
Spring Gala Event			
Expenses	0.00	-6,573.71	6,573.71
Spring Gala Event - Other	22,985.00	41,758.51	-18,773.51
Total Spring Gala Event	22,985.00	35,184.80	-12,199.80
Total Fundraising-Board	22,985.00	35,184.80	-12,199.80
44500 · Government Grants			
Municipality Donations	0.00	1,000.00	-1,000.00
41200 · Municipality			
44510 · Dover-Facilities	0.00	8,909.50	-8,909.50
44515 · Durham-Facilities	500.00	0.00	500.00
44525 · Lee-Facilities	1,000.00	0.00	1,000.00
44530 · Milton-Facilities	1,000.00	0.00	1,000.00
44540 · Rochester-Facilities	0.00	16,000.00	-16,000.00
44545 · Somersworth-Facilities	550.00	0.00	550.00
44550 · Barrington-Facilities	1,000.00	0.00	1,000.00
44555 · CDBG-Dover	6,350.00	0.00	6,350.00
Total 41200 · Municipality	10,400.00	24,909.50	-14,509.50

HOMELESS CENTER FOR STRAFFORD COUNTY
Statements of Revenues and Expenses-Cash Basis
July 2019 through June 2020

	Jul '19 - Jun 20	Jul '18 - Jun 19	\$ Change
44500 · Government Grants - Other	21,365.00	0.00	21,365.00
Total 44500 · Government Grants	31,765.00	25,909.50	5,855.50
45000 · Investments			
45020 · Interest-Profile Fund 1	418.03	236.63	181.40
45030 · Interest-Savings, Short-term CD	5,074.41	2,475.03	2,599.38
Total 45000 · Investments	5,492.44	2,711.66	2,780.78
46400 · Other Types of Income			
Holiday Gift Donations	0.00	1,000.00	-1,000.00
46400 · Other Types of Income - Other	1,150.00	0.00	1,150.00
Total 46400 · Other Types of Income	1,150.00	1,000.00	150.00
Housing			
Individuals	3,944.20	8,782.67	-4,838.47
Forfeited Security Deposits	0.00	2,584.18	-2,584.18
Housing - Other	4,632.80	0.00	4,632.80
Total Housing	8,577.00	11,366.85	-2,789.85
Total Income	448,142.25	164,420.21	283,722.04
Expense			
Property Taxes	9.00	0.00	9.00
Fund Raising Expenses			
Gala Event Expenses	94.36	0.00	94.36
Fund Raising Expenses - Other	294.22	0.00	294.22
Total Fund Raising Expenses	388.58	0.00	388.58
62100 · Contract Services			
62110 · Accounting Fees	7,667.00	5,144.00	2,523.00
62150 · Outside Contract Services	0.00	91.00	-91.00
Total 62100 · Contract Services	7,667.00	5,235.00	2,432.00
62810 · Depreciation Expense	4,326.00	7,342.75	-3,016.75
62800 · Facilities Expense			
Grounds Maintenance	50.00	500.00	-450.00
Janitorial & Pest Control	170.70	25.50	145.20
62840 · Repairs & Maintenance			
Shelter	-61.00	1,538.06	-1,599.06
Transitional	0.00	5,240.44	-5,240.44
Total 62840 · Repairs & Maintenance	-61.00	6,778.50	-6,839.50
Supplies-General	4,712.69	3,262.88	1,449.81
62890 · Utilities - Shelter			
Cable	364.26	456.33	-92.07
Internet	1,012.27	1,101.85	-89.58
Water & Sewer	0.00	42.30	-42.30
Total 62890 · Utilities - Shelter	1,376.53	1,600.48	-223.95
Utilities - Transitional Units			
Electric	0.00	583.85	-583.85
Gas	0.00	575.15	-575.15
Heat-10 Rochester	120.00	988.97	-868.97
Water & Sewer	0.00	345.01	-345.01
Total Utilities - Transitional Units	120.00	2,492.98	-2,372.98
Total 62800 · Facilities Expense	6,368.92	14,660.34	-8,291.42
Miscellaneous expense	0.00	300.00	-300.00
65000 · Operations			
Advertising	150.00	180.00	-30.00

HOMELESS CENTER FOR STRAFFORD COUNTY
Statements of Revenues and Expenses-Cash Basis
July 2019 through June 2020

	Jul '19 - Jun 20	Jul '18 - Jun 19	\$ Change
65010 · Books, Subscriptions, Reference	67.00	217.00	-150.00
Computer Supplies & Repairs	1,780.97	340.00	1,440.97
Drug Testing	144.00	0.00	144.00
Dues	1,091.00	490.00	601.00
Food Purchases	425.83	16.97	408.86
Gifts & Recognition			
Other Gifts & Recognition	124.81	0.00	124.81
Volunteer Appreciation	228.44	1,661.53	-1,433.09
Total Gifts & Recognition	353.25	1,661.53	-1,308.28
Licenses & Fees	75.00	0.00	75.00
Lunches - Rotary Club	278.00	62.00	216.00
65040 · Office Expense & Supplies	1,057.97	1,378.42	-320.45
Paypal Fees	165.04	48.20	116.84
65020 · Postage and Delivery Expense	1,105.57	1,033.96	71.61
65030 · Printing and Copying	179.64	0.00	179.64
Resident Transportation	83.10	0.00	83.10
Service Charges-Bank	25.00	1,021.49	-996.49
Supplies - Operations	4,567.73	1,136.85	3,430.88
65050 · Telephone Expense			
Cell Phone	480.00	398.66	81.34
Office Telephone	317.18	1,167.29	-850.11
Resident Telephone	0.00	-78.63	78.63
Total 65050 · Telephone Expense	797.18	1,487.32	-690.14
Website Expense	21.17	39.95	-18.78
Total 65000 · Operations	12,367.45	9,113.69	3,253.76
65100 · Other Types of Expenses			
Criminal Background Checks	105.00	330.00	-225.00
60940 · Insurance-Employee Health	0.00	-115.27	115.27
65120 · Insurance-Liability, D&O & W.C.	8,697.50	6,648.00	2,049.50
Resident Expenses	4,335.71	610.70	3,725.01
Total 65100 · Other Types of Expenses	13,138.21	7,473.43	5,664.78
66000 · Payroll Expenses			
11550 · Salaries & Wages	107,065.78	111,797.14	-4,731.36
11560 · Payroll Taxes	8,190.54	8,552.50	-361.96
11580 · State Unemployment Tax	190.36	493.14	-302.78
11590 · Payroll Processing Fees	4.04	5.25	-1.21
Total 66000 · Payroll Expenses	115,450.72	120,848.03	-5,397.31
68300 · Travel and Meetings			
68310 · Conference, Convention, Meeting	70.00	0.00	70.00
Gasoline	0.00	81.20	-81.20
Tolls & Parking	9.25	50.00	-40.75
68320 · Travel-Mileage	1,250.25	1,192.85	57.40
Total 68300 · Travel and Meetings	1,329.50	1,324.05	5.45
Total Expense	161,045.38	166,297.29	-5,251.91
Net Ordinary Income	287,096.87	-1,877.08	288,973.95
Other Income/Expense			
Other Income			
Gain/Loss Sale of Asset	0.00	47,566.19	-47,566.19
Total Other Income	0.00	47,566.19	-47,566.19
Net Other Income	0.00	47,566.19	-47,566.19
Net Income	287,096.87	45,689.11	241,407.76

HOMELESS CENTER FOR STRAFFORD COUNTY
Statement of Revenue & Expenses-Budget vs Actual-Cash Basis
July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
43300 · Direct Public Grants	6,000.00	2,000.00	4,000.00
43330 · Foundation and Trust Grants	24,000.00	31,000.00	-7,000.00
43400 · Direct Public Support			
Restricted-Fund A Need Pledged	0.00	11,500.00	-11,500.00
Restricted-State Tax Credits	0.00	80,000.00	-80,000.00
Restricted - Capital Campaign	256,000.00	90,000.00	166,000.00
Annual Appeal	21,113.00	25,000.00	-3,887.00
43410 · Corporate Contributions			
43415 · Benevity / Liberty Impact Fund	10,193.05		
43435 · Knights of Columbus	1,000.00		
43700 · Turbocam	12,200.21		
43445 · United Way			
43450 · EFSP Funding	4,150.00	2,500.00	1,650.00
43455 · Individual Contributions	1,526.37	600.00	926.37
43460 · United Way Grants	17,967.92	14,000.00	3,967.92
Total 43445 · United Way	23,644.29	17,100.00	6,544.29
43600 · Other Corporate Contributions			
Eversource	1,000.00		
Hannafords	43.75		
Rochester Grange #86	75.00		
Renaissance Firearms	600.00		
43600 · Other Corporate Contributions - Other	3,000.00		
Total 43600 · Other Corporate Contributions	4,718.75		
43410 · Corporate Contributions - Other	0.00	18,600.00	-18,600.00
Total 43410 · Corporate Contributions	51,756.30	35,700.00	16,056.30
Faith Based Org Donations	3,100.00	7,000.00	-3,900.00
43550 · Individuals	16,203.51	3,000.00	13,203.51
Total 43400 · Direct Public Support	348,172.81	252,200.00	95,972.81
Fundraising-Board			
Spring Gaia Event	22,985.00	48,000.00	-25,015.00
Total Fundraising-Board	22,985.00	48,000.00	-25,015.00
44500 · Government Grants			
41200 · Municipality			
44510 · Dover-Facilities	0.00	99,999.96	-99,999.96
44515 · Durham-Facilities	500.00		
44525 · Lee-Facilities	1,000.00		
44530 · Milton-Facilities	1,000.00		
44540 · Rochester-Facilities	0.00	50,000.04	-50,000.04
44545 · Somersworth-Facilities	550.00		
44550 · Barrington-Facilities	1,000.00		
44555 · CDBG-Dover	6,350.00	7,000.00	-650.00
Total 41200 · Municipality	10,400.00	157,000.00	-146,600.00
44500 · Government Grants - Other	21,365.00		
Total 44500 · Government Grants	31,765.00	157,000.00	-125,235.00
45000 · Investments			
45020 · Interest-Profile Fund 1	418.03	0.00	418.03
45030 · Interest-Savings, Short-term CD	5,074.41		
Total 45000 · Investments	5,492.44	0.00	5,492.44
46400 · Other Types of Income	1,150.00		
Housing			

HOMELESS CENTER FOR STRAFFORD COUNTY
Statement of Revenue & Expenses-Budget vs Actual-Cash Basis
July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget
Individuals	3,944.20	8,000.00	-4,055.80
Housing - Other	4,632.80	8,000.00	-3,367.20
Total Housing	8,577.00	16,000.00	-7,423.00
Total Income	448,142.25	506,200.00	-58,057.75
Expense			
Property Taxes	9.00		
Fund Raising Expenses			
Gala Event Expenses	94.36		
Fund Raising Expenses - Other	294.22		
Total Fund Raising Expenses	388.58		
62100 · Contract Services			
62110 · Accounting Fees	7,667.00	5,040.00	2,627.00
62140 · Legal Fees	0.00	25.00	-25.00
62150 · Outside Contract Services	0.00	100.00	-100.00
Total 62100 · Contract Services	7,667.00	5,165.00	2,502.00
62810 · Depreciation Expense	4,326.00	4,326.00	0.00
62800 · Facilities Expense			
Grounds Maintenance	50.00	100.00	-50.00
Janitorial & Pest Control	170.70	100.00	70.70
62840 · Repairs & Maintenance Shelter	-61.00	500.00	-561.00
Total 62840 · Repairs & Maintenance	-61.00	500.00	-561.00
Supplies-General	4,712.69	500.00	4,212.69
62890 · Utilities - Shelter			
Cable	364.26	0.00	364.26
Internet	1,012.27	1,440.00	-427.73
Total 62890 · Utilities - Shelter	1,376.53	1,440.00	-63.47
Utilities - Transitional Units			
Heat-10 Rochester	120.00		
Total Utilities - Transitional Units	120.00	0.00	120.00
Total 62800 · Facilities Expense	6,368.92	2,640.00	3,728.92
65000 · Operations			
Advertising	150.00	200.00	-50.00
65010 · Books, Subscriptions, Reference	67.00	250.00	-183.00
Computer Supplies & Repairs	1,780.97	1,775.00	5.97
Drug Testing	144.00	375.00	-231.00
Dues	1,091.00	800.00	291.00
Food Purchases	425.83	0.00	425.83
Gifts & Recognition			
Other Gifts & Recognition	124.81	0.00	124.81
Volunteer Appreciation	228.44	400.00	-171.56
Total Gifts & Recognition	353.25	400.00	-46.75
Licenses & Fees	75.00	250.00	-175.00
Lunches - Rotary Club	278.00	360.00	-82.00
65040 · Office Expense & Supplies	1,057.97	500.00	557.97
Paypal Fees	165.04	2,500.00	-2,334.96
65020 · Postage and Delivery Expense	1,105.57	1,200.00	-94.43
65030 · Printing and Copying	179.64	250.00	-70.36
Resident Transportation	83.10		
Service Charges-Bank	25.00	50.00	-25.00
Supplies - Operations	4,567.73	0.00	4,567.73
65050 · Telephone Expense			

HOMELESS CENTER FOR STRAFFORD COUNTY
Statement of Revenue & Expenses-Budget vs Actual-Cash Basis
July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget
Cell Phone	480.00	480.00	0.00
Office Telephone	317.18	896.00	-578.82
Total 65050 · Telephone Expense	797.18	1,376.00	-578.82
Website Expense	21.17	432.00	-410.83
Total 65000 · Operations	12,367.45	10,718.00	1,649.45
65100 · Other Types of Expenses			
60920 · Business Registration Fees	0.00	75.00	-75.00
Criminal Background Checks	105.00	750.00	-645.00
65120 · Insurance-Liability, D&O & W.C.	8,697.50	11,000.00	-2,302.50
Resident Expenses	4,335.71		
Total 65100 · Other Types of Expenses	13,138.21	11,825.00	1,313.21
66000 · Payroll Expenses			
11550 · Salaries & Wages	107,065.78	126,128.00	-19,062.22
11560 · Payroll Taxes	8,190.54	9,648.79	-1,458.25
11580 · State Unemployment Tax	190.36	2,516.43	-2,326.07
11590 · Payroll Processing Fees	4.04	0.00	4.04
Total 66000 · Payroll Expenses	115,450.72	138,293.22	-22,842.50
68300 · Travel and Meetings			
68310 · Conference, Convention, Meeting	70.00	0.00	70.00
Tolls & Parking	9.25	50.00	-40.75
68320 · Travel-Mileage	1,250.25	1,500.00	-249.75
Total 68300 · Travel and Meetings	1,329.50	1,550.00	-220.50
Total Expense	161,045.38	174,517.22	-13,471.84
Net Ordinary Income	287,096.87	331,682.78	-44,585.91
Net Income	287,096.87	331,682.78	-44,585.91

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)	
<div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> Faith-based Organization <input type="checkbox"/> Other (Explain): </div> <div> <input type="checkbox"/> For-profit authorized under 570.201(o) <input type="checkbox"/> Institution of Higher Education </div> <div> <input type="checkbox"/> Unit of Government </div> </div>	
Tax ID # 02-0407497	
*DUNS # 017249801	*SAM Expiration Date 12/2/2020

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Rochester CDBG funds requested for activity/project: \$ 25,000
<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. After School Care for K-4th grade students. Repair of homeless shelter roof.) Emergency Shelter and Transitional housing for single men, women and families.</p>

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 2022 (7/1/2021 – 6/30/2022)** please provide the *estimated* number of unduplicated Rochester 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): 40

For **FY 2020 (7/1/2019 – 6/30/2020)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 41 in the Emergency Shelter and 5 in Transitional Housing

Were Dover CDBG funds used to fund this activity or project in **FY 2021 (7/1/2020 – 6/30/2021)**: Yes

If so, how much? 10,000

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 Rochester low-moderate income individuals. Funds will be applied to general operating cost to run both the Emergency Shelter and the Transitional Housing programs. Being located in Dover My Friend's Place sees a large number of Dover residents, the funding off sets monies that would typically be charged to the City Welfare office. Last year alone we served 2 intact families, 6 single parent families, 5 single females, 11 single males including 15 children in the emergency shelter and 2 single parent with 3 children in the transitional housing program who were Dover residents.

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 Rochester low/moderate income individuals or Rochester 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 60 days while family's stays are 90 to 180 days. The transitional housing program provides longer term stays for families who have serious obstacles to obtaining permanent housing. Families may stay in this program for up to 2 years.

AUDIT AND EVALUATION

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

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

Is your organization evaluated by outside agencies or programs? No

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

BOARD OF DIRECTORS	
Name	Residence (city/town)
FX Bruton, Esq., President	Dover, NH
Stan Robbins, Vice President	Dover, NH
Robert Fuller, CPA, Treasurer	Dover, NH
Janet Insolia, Secretary	Dover, NH
Phyllis LaPointe, Member	Barrington, NH
Estelle Lewis, Member	Dover, NH
Jennifer Stevens, Member	Rye, NH
Alicia McLaughlin, Member	Dover, NH
John Lewis, Esq., Member	Durham, NH
Vicki Roundy, Esq., Member	Barrington, NH
Jacqueline Williams	Dover, NH
Tasha Dworjany	Dover, NH
Brad Gould, Member	Dover, NH
Mark Bowen (pending 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	\$8,872	\$25,000	\$33,872
Repairs/Maintenance	N/A	\$17,000	\$17,000
Travel	N/A	\$1,200	\$1,200
Salaries (List relevant positions)			
Program Assistant		\$20,352	\$20,352
Resident Managers x 6		\$91,584	\$91,584
Case Manager	\$16,128	\$29,885	\$46,013
Other:			
TOTAL PROPOSED BUDGET:	\$25,000	\$188,021	\$213,021

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 Rochester CDBG amount requested.*

Funding Source (Name(s) of funding source(s))	Committed, Pending or Proposed Amount (\$):		Total Amount (\$)	Explanation
State: SGIA	Committed:	\$95,000*	\$95,000	We never know year to year what the contract will be however we do not anticipate it being below this amount
	Pending:			
	Proposed:			
Local: Direct Public Support, United Way	Committed:	\$68,000	\$98,000	This is our budget amount for FY21, it is \$20,000 less than what was realized in FY20 and \$9,000 more than what was realized in FY19
	Pending:	\$30,000		
	Proposed:			
Private: Dover CDBG	Committed:	\$10,000	\$10,000	We do not anticipate this figure being less than this.
	Pending:	\$		
	Proposed:	\$		
Portsmouth CDBG:	Committed:			We do not apply for this funding as we do not serve many Portsmouth residents and some years have none.
	Pending:			
	Proposed:			
Federal: FEMA/HUD	Committed:	\$5,000	\$5,000	This is an accurate estimate based on years of receiving this funding.
	Pending:	\$		
	Proposed:			
Other: Service Fees/Transitional Rent	Committed:	\$29,000	\$29,000	These are funds we receive from Cities and towns for the clients they refer to us or from clients themselves with an income source.
	Pending:			
	Proposed:			

Other: Fundraising efforts (bingo, Holiday Appeal, Games of Chance, special events)	Committed: \$100,000 Pending: \$26,000 Proposed:	\$126,000	MFP has historically successfully fundraised the committed amount, the pending amount reflects the unknown with COVID- 19.
Total:	Committed: \$307,000 Pending: \$56,000 Proposed:	\$363,000	

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.

Budget Period: from July 1, 2020 to June 30, 2020	Current Year	Next Year (projected)
REVENUES		
Federal Funds	\$6,000	\$6,000
State Funds	\$80,115	\$90,000
Foundations/Private Contributions	\$78,000	\$78,000
United Way	\$20,000	\$20,000
Fundraising or other income	\$96,200	\$140,000
Other (describe) COVID-19 Relief Funds	\$37,410	\$0
Community Dev. Block Grant (include anticipated request)	\$52,000	30,000
TOTAL REVENUE	\$364,325	\$364,000
EXPENSES		
Salaries	\$238,824	\$239,000
Fringe Benefits	\$15,600	\$16,000
Supplies (include printing/copying)	\$14,000	\$14,000
Travel	\$1,200	\$1,200
Training	\$300	\$300
Communications	\$6,800	\$7,000

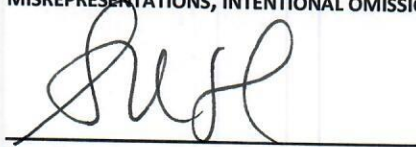
Audit		N/A	N/A
Property Maintenance		\$31,000	\$31,000
Service Contracts		\$12,150	\$12,150
Utilities		33,872	\$34,000
Other (describe)	Fundraising	\$2,500	\$2,500
	Background Checks	\$400	\$400
	Resident support services	\$900	\$900
	Volunteer Support	\$500	\$500
TOTAL EXPENSES		\$358,046	358,950
NET (Income - Expenses)			

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 Urban Development/FEMA/EFSP	United Way	Unknown	Unknown	\$5,400 in FY20/21 Unknown for current FY	\$5,400 in FY20/21 \$0 in current FY
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 Human Services	My Friend's Place	Unknown	02-0407497	\$97,187	\$15,521.74
	[Program Name]				
NERF/CARES ACT	NERF	Unknown	Unknown	\$37,410.75	\$37,410.75
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:	Dover CDBG	Unknown	Unknown	\$16,000 current FY	\$8,130.10

	Rochester CDBG	Unknown	Unknown	\$30,000 current FY	\$0
Total Local Assistance:	[Agency Name]			\$	\$
Total State and Local Awards				\$180,597.75	\$61,062.59
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$180,597.75	\$61,062.59

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

Susan M. Ford

PRINTED NAME

11/18/2020

DATE

Executive Director

TITLE

MY FRIEND'S PLACE

FINANCIAL STATEMENTS

Years Ended June 30, 2019 and 2018

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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, 2019 and 2018, 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.

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, 2019 and 2018, 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 28, 2020

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

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 153,364	\$ 146,327
Grants receivable	36,493	36,245
Investments	1,169	1,086
Inventory	2,662	1,422
Prepaid expenses	<u>2,619</u>	<u>4,684</u>
Total current assets	196,307	189,764
PROPERTY, PLANT AND EQUIPMENT		
Land	87,150	87,150
Buildings and improvements	815,085	815,085
Furniture and fixtures	42,634	41,071
Equipment	<u>42,511</u>	<u>13,850</u>
Total property and equipment	987,380	957,156
Less accumulated depreciation	<u>506,504</u>	<u>482,742</u>
Property and equipment, net	480,876	474,414
OTHER ASSETS		
Endowment investments	9,760	9,963
Cash and cash equivalents	<u>806</u>	<u>2,400</u>
Total other assets	<u>10,566</u>	<u>12,363</u>
TOTAL ASSETS	<u>\$ 687,749</u>	<u>\$ 676,541</u>
<u>LIABILITIES & NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable	\$ 1,725	\$ 2,431
Accrued payroll and payroll taxes	3,399	2,832
Accrued earned time	<u>1,985</u>	<u>4,925</u>
Total current liabilities	7,109	10,188
SECURITY DEPOSITS		
	<u>806</u>	<u>2,400</u>
Total liabilities	7,915	12,588
NET ASSETS		
Without donor restrictions	665,716	653,990
With donor restrictions	<u>14,118</u>	<u>9,963</u>
Total net assets	<u>679,834</u>	<u>663,953</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 687,749</u>	<u>\$ 676,541</u>

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

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

	<u>2019</u>	<u>2018</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Public support and revenue:		
Public support		
Grants	\$ 164,832	\$ 150,636
Donations	84,024	65,185
United Way	18,124	16,808
Total public support	<u>266,980</u>	<u>232,629</u>
OTHER REVENUE		
Gaming revenue, net	77,761	48,292
Rent and miscellaneous	28,887	22,348
Interest income	87	142
Unrealized gain (loss) on investments	83	(21)
Total other revenue	<u>106,818</u>	<u>70,761</u>
Total public support and revenue	<u>373,798</u>	<u>303,390</u>
FUNCTIONAL EXPENSES		
Program services	296,690	275,292
Management and general	57,922	55,685
Fundraising	7,460	8,212
Total functional expenses	<u>362,072</u>	<u>339,189</u>
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	11,726	(35,799)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	<u>4,155</u>	<u>13</u>
INCREASE (DECREASE) IN NET ASSETS	15,881	(35,786)
NET ASSETS, Beginning	<u>663,953</u>	<u>699,739</u>
NET ASSETS, Ending	<u>\$ 679,834</u>	<u>\$ 663,953</u>

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
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2018

	Program	Management and General	Fundraising	Total
Classified advertising				
and public relations	\$ -	\$ 1,940	\$ -	\$ 1,940
Depreciation expense	21,920	1,073	-	22,993
Employee benefits	28,723	4,787	684	34,194
Insurance	4,410	6,616	-	11,026
Maintenance and repairs	16,264	449	-	16,713
Miscellaneous	6,155	122	-	6,277
Office expense	1,614	3,255	4,593	9,462
Professional fees	210	7,872	-	8,082
Resident support services	1,566	-	-	1,566
Salaries and wages	143,430	23,850	2,650	169,930
Supplies	7,334	2,681	-	10,015
Taxes, payroll	11,990	1,999	285	14,274
Telephone	4,835	254	-	5,089
Transportation expense	1,083	-	-	1,083
Utilities	25,758	787	-	26,545
TOTAL EXPENSES	\$ 275,292	\$ 55,685	\$ 8,212	\$ 339,189

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

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

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 15,881	\$ (35,786)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Unrealized (gain) loss on investments	(83)	21
Investment (income) loss	203	(34)
Depreciation	23,761	22,993
(Increase) decrease in:		
Grants receivable	(248)	22,290
Inventory	(1,239)	3,513
Prepaid expenses	2,065	(92)
Increase (decrease) in:		
Accounts payable	(706)	163
Accrued payroll and payroll taxes	567	112
Accrued earned time	(2,940)	(3,703)
Security Deposits	<u>(1,594)</u>	<u>2,107</u>
Total adjustments	19,786	47,370
Net cash provided by operating activities	35,667	11,584
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(30,224)	-
Acquisition of investments	<u>-</u>	<u>(31)</u>
Net cash used by investing activities	(30,224)	(31)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net increase in cash	5,443	11,553
Cash at beginning of year	<u>148,727</u>	<u>137,174</u>
CASH AT END OF YEAR	\$ <u>154,170</u>	\$ <u>148,727</u>

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 and \$9,619 held by the Organization as of June 30, 2019 and 2018, respectively. 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 is not available for any other purpose.

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, 2019 and 2018, 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, 2019 and 2018, 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 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.

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 28, 2020, the date that the financial statements were available to be issued.

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 - NET ASSETS WITH DONOR RESTRICTIONS

As of June 30, 2019 and 2018, My Friend's Place has net assets with donor restrictions of \$9,760 and \$9,963, respectively, invested with The New Hampshire Charitable Foundation. In addition, for the year ended June 30, 2019, My Friend's Place has net assets with donor restrictions of \$4,358 held for the purchase of computer equipment.

NOTE E - 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, 2019, gaming revenue, net of \$77,761 consisted of gaming revenue of \$802,000 less expenses of \$724,239.

For the year ended June 30, 2018, gaming revenue, net of \$48,292 consisted of gaming revenue of \$708,942 less expenses of \$660,650.

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

NOTE F - 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, 2019 and 2018, retirement expense was \$2,870 and \$2,656, respectively.

NOTE G - LEASING ARRANGEMENTS

My Friend's Place rents property under cancelable leasing arrangements. Lease expense was \$360 and \$933 for the years ended June 30, 2019 and 2018, respectively.

NOTE H - 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.

NOTE I - 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.

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

NOTE J - RESTATEMENT OF FINANCIAL STATEMENTS

Certain items previously reported in the financial statements for the year ended June 30, 2018 have been reclassified to facilitate comparability with the presentation of the June 30, 2019 financial statements. The reclassified items include the change from three categories of net assets to two categories of net assets as well as certain disclosures required by generally accepted accounting principles. In addition, inventory of Bingo materials and supplies decreased \$4,052. Gaming revenue, net decreased \$4,052 and the decrease in net assets without donor restrictions decreased \$4,052.

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>2019</u>	<u>2018</u>
Cash	\$ 153,364	\$ 146,327
Investments	<u>1,169</u>	<u>1,086</u>
	154,533	147,413
Less those unavailable for General expenditures within One year, due to:		
Contractual or donor imposed restrictions	4,358	-
Board designations	-	-
Financial assets available To meet cash needs for General expenditures within One year	<u>\$ 150,175</u>	<u>\$ 147,413</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.

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> <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <input checked="" type="checkbox"/> 501(c)(3) Government </div> <div style="width: 30%;"> <input type="checkbox"/> For-profit authorized under 570.201(o) </div> <div style="width: 30%;"> <input type="checkbox"/> Unit of </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 30%;"> <input type="checkbox"/> Faith-based Organization </div> <div style="width: 30%;"> <input type="checkbox"/> Institution of Higher Education </div> </div> <input type="checkbox"/> Other (Explain):	
Tax ID # 26-4545462	
*DUNS # 969911150	*SAM Expiration Date 9/28/21

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 2022 (7/1/2021 – 6/30/2022)** 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 2020 (7/1/2019 – 6/30/2020)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population:

Were Dover CDBG funds used to fund this activity or project in **FY 2021 (7/1/2020 – 6/30/2021)**: No

If so, how much?

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

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

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

BOARD OF DIRECTORS	
Name	Residence (city/town)
Steve Goff	Somerworth
Chris Maxwell	Somersworth
Robin Jarvis	Somersworth
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>			
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:	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	816,949	761,512
State Funds	Combined Above	Combined Above
Foundations/Private Contributions	70,606	72,000
United Way		
Fundraising or other income	39,789	22,000
Other (describe) Grants	48,610	7,000
Community Dev. Block Grant (include anticipated request)	2,000	6,000
TOTAL REVENUE	962,954	868,512
EXPENSES		
Salaries	326,761	302,000
Fringe Benefits	31,823	28,600
Supplies (include printing/copying)	78,510	59,500
Travel	44,124	50,000
Training	0	2,000
Communications	4,654	4,600
Audit	7,260	7,400
Property Maintenance	9,594	10,000
Service Contracts	3,634	4,000
Construction Supplies/Materials		
Other (describe)	437,952	393,393
TOTAL EXPENSES	944,312	861,493
NET (Income - Expenses)	33,642	7,019

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
	<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.



SIGNATURE

JAYMIE CHAGNON

PRINTED NAME

NOVEMBER 19, 2020

DATE

EXECUTIVE DIRECTOR

TITLE



FFATA Checklist (contracts \$25,000 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 \$25,000 and over.

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

To Be Filled Out By Dover CDBG Staff	
Award title descriptive of the funding action	
CFDA program number for grant	14.218
Program source	CDBG
Amount of award	
To Be Filled Out By Agency	
Name of agency receiving award	
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>

November 18, 2020

Signature of Authorized Person

Date

Executive Director

Title

Strafford Nutrition & Meals on Wheels

Financial Statements and Supplemental Data

With Independent Auditors' Report

June 30, 2019



209 State Street. – Bangor, Maine 04401

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Independent Auditors' Report

Board of Directors
Strafford Nutrition & Meals on Wheels
25 Bartlett Ave. Suite A
Somersworth, NH 03878

We have audited the statement of financial position of Strafford Nutrition & Meals on Wheels (a nonprofit organization), as of June 30, 2019, and the related statements of activities 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 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 Strafford Nutrition & Meals on Wheels as of June 30, 2019, 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.

Roy & Associates, CPAs, P.A

Bangor, Maine
November 5, 2019

Strafford Nutrition & Meals on Wheels

STATEMENT OF FINANCIAL POSITION

June 30, 2019

ASSETS

Current assets:

Cash

Unrestricted

\$ 281,121

Grants receivable

45,937

Prepaid expenses

1,734

Other current assets

2,500

Total current assets

331,292

Capital assets:

Equipment

8,700

Less: Accumulated depreciation

(3,263)

Total capital assets

5,437

Total assets

336,729

LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable

43,048

Leases payable - current portion

2,152

Other accrued expenses

11,986

Total current liabilities

57,186

Noncurrent liabilities:

Leases payable

3,804

Total noncurrent liabilities

3,804

Total liabilities

60,990

Net assets:

Without donor restrictions

275,739

Total net assets

275,739

Total liabilities and net assets

\$ 336,729

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

Strafford Nutrition & Meals on Wheels

STATEMENT OF ACTIVITIES

For the year ended June 30, 2019

Changes in net assets without donor restrictions:

Revenues and gains:

Contributions	\$ 98,137
In-kind donations	69,094
Federal grants	531,151
Other grants	225,831
Other	37,306
Interest income	543
Total revenue, gains, and other support without donor restrictions	<u>962,062</u>

Expenses and losses:

Gross wages	269,982
Professional fees	6,875
Training	920
Fringe benefits	28,234
Leases/rental	8,340
Repairs and maintenance	983
Supplies	36,589
Food	411,329
Insurance	6,938
Travel - mileage reimbursement	47,551
Sundries	15,368
In-kind services and rent	69,094
Fundraising	5,885
Interest	920
Depreciation	2,175
Total expenses	<u>911,183</u>
Increase in net assets without donor restrictions	50,879

Net assets at beginning of year	<u>224,860</u>
Net assets at end of year	<u>\$ 275,739</u>

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

Strafford Nutrition & Meals on Wheels

STATEMENT OF CASH FLOWS

For the year ended June 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$	50,879
----------------------	----	--------

Adjustments to reconcile changes in net assets to net cash provided by operating activities:

Depreciation	2,175
(Increase) / decrease in accounts receivable	9,607
(Increase) / decrease in prepaid expenses	(488)
(Increase) / decrease in other current assets	(2,500)
Increase / (decrease) in accounts payable	10,478
Increase / (decrease) in other accrued expenses	1,627
Net cash provided (used) by operating activities	<u>71,778</u>

CASH FLOWS FROM FINANCING ACTIVITIES:

Principal paid on long-term debt	<u>(1,888)</u>
----------------------------------	----------------

Net cash provided (used) by investing activities	<u>(1,888)</u>
--	----------------

Net increase (decrease) in cash	69,890
---------------------------------	--------

Cash at the beginning of period	<u>211,231</u>
---------------------------------	----------------

Cash at end of period	<u><u>\$ 281,121</u></u>
-----------------------	--------------------------

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

Strafford Nutrition & Meals on Wheels

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

Strafford Nutrition & Meals on Wheels (a not-for-profit, IRC 501(c)(3) corporation) is an Organization that exists to provide daily noontime meals to people over 60 years of age in a congregate setting in the communities of Strafford County, New Hampshire. The program also provides meals on wheels to elderly and disabled persons in their own homes throughout all of Strafford County. The program provides in excess of 475 meals per day.

B. Basis of Accounting

The financial statements have been prepared using the accrual basis of accounting whereby the Organization reports revenue and gains when earned and expenses when incurred.

C. Financial Statement Presentation

The financial statements have been prepared in accordance with FASB Accounting Standards Codification ("FASB ASC") No. 958, *"Not-for-Profit Entities – Presentation of Financial Statements."* Under FASB ASC No. 958, the Organization is required to report information regarding its financial position and activities according to the following two classes of net assets:

- Net assets without donor restrictions - represent expendable resources that are available for operations at management's discretion.
- Net assets with donor restrictions - represent resources restricted by donors as to purpose or by time. As of June 30, 2019, the Organization did not have any net assets with donor restrictions.

D. Use of Estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions by management regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Strafford Nutrition & Meals on Wheels

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

E. Income Taxes

The Organization is an exempt organization for federal and state income tax purposes under Section 501(c)(3) of the Internal Revenue Code and similar state provisions. The Organization is not classified as a private foundation. Certain activities of the Organization are subject to the Federal unrelated business income tax and similar state provisions. Unrelated business income tax was not generated from these activities during the year ended June 30, 2019.

The Organization has adopted the provisions of authoritative guidance regarding accounting for uncertainty in income taxes. The authoritative guidance provides that a tax benefit or liability from an uncertain tax position should be recognized when it is more likely than not that a position will not be sustained upon examination. As of June 30, 2019 management has concluded that the Organization had no uncertain income tax provisions.

F. Property, Plant and Equipment

Property and equipment are carried at cost or, if donated, estimated market value on the date of receipt. The Organization's policy is to capitalize significant assets with a useful life greater than one year. Property and equipment is depreciated using the straight-line method. Expenditures for maintenance and repairs are charged against operations.

Equipment	4-10 Years
-----------	------------

Depreciation expense was \$2,175 in 2019.

G. Statement of Cash Flows

The Organization considers all short-term investments with an original maturity of three months or less to be cash equivalents.

H. Advertising

The Organization expenses advertising as incurred. The Organization had no advertising expense for 2019.

I. Financial Assets

The Organization has \$327,058 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditure consisting of cash of \$281,121 and receivables of \$45,937. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date.

J. Accounts Receivable

Accounts receivable is derived primarily from funds requested to be reimbursed from government contracts. These requests are for services and are deemed entirely collectible.

Strafford Nutrition & Meals on Wheels

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

K. Donated Goods and Services

The Organization records donated goods and services that meet the criteria for recognition under generally accepted accounting principles (GAAP) at the estimated fair value of such items.

L. In-Kind Support

The Organization records various types of in-kind support including facilities, services, and materials donated by volunteers and local citizens in carrying out its mission. The amounts reported as in-kind support are reported in accordance with the grant agreements. Certain amounts may not meet the requirements necessary to be recognized under accounting principles generally accepted in the United States of America. Generally accepted accounting principles allow contributed services to be recognized only if the services received create or enhance nonfinancial assets or require specialized skills, provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

2. CASH

At June 30, 2019 the Organization had \$38,790 of deposits in excess of the FDIC insurance limit of \$250,000.

Strafford Nutrition & Meals on Wheels

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

3. CAPITAL LEASE

The Organization has a capital lease for equipment. Management expects that in the normal course of business, leases will be replaced by other leases. The following is an analysis of the leased property under capital lease.

<u>Class of Property</u>	
Equipment	\$ 8,700
Less: accumulated amortization	<u>2,175</u>
	<u>\$ 6,525</u>

The following is a schedule by years of future minimum lease payments under capital leases together with the present value of the net minimum lease payments as of June 30, 2019.

<u>Year Ended June 30</u>	
2020	\$ 2,808
2021	2,808
2022	<u>1,404</u>
Total minimum payments	<u>7,020</u>
Less: amount representing interest (a)	<u>1,064</u>
Present value of future minimum payments (b)	<u>\$ 5,956</u>

- (a) Amount necessary to reduce net minimum lease payments to present value calculated at the Organization's incremental borrowing rate at lease inception.
- (b) Reflected in the balance sheet as current and noncurrent obligations under capital leases of \$2,152 and \$3,804, respectively.

4. IN-KIND SUPPORT

In-kind (donated) personal services were recorded at a value of \$53,094 during the year ending June 30, 2019.

Strafford Nutrition & Meals on Wheels
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

5. FUNCTIONAL ALLOCATION OF EXPENSES

The table below presents expenses by both their nature and their function for fiscal year June 30, 2019:

	2019						
	PROGRAM ACTIVITIES			SUPPORTING ACTIVITIES			Total Expenses
	Home Delivered	Congregate	Programs Subtotal	Admin	Fundraising	Supporting Subtotal	
Gross wages	\$ 192,227	\$ 23,758	\$ 215,985	\$ 52,377	\$ 1,620	\$ 53,997	\$ 269,982
Professional fees	1,224	151	1,375	5,500	-	5,500	6,875
Training	460	460	920	-	-	-	920
Fringe benefits	20,102	2,485	22,587	5,477	170	5,647	28,234
Leases/rental	3,712	459	4,171	4,169	-	4,169	8,340
Repairs and maintenance	437	54	491	492	-	492	983
Supplies	32,564	4,025	36,589	-	-	-	36,589
Food	366,082	45,247	411,329	-	-	-	411,329
Insurance	3,111	358	3,469	3,469	-	3,469	6,938
Travel - mileage reimbursement	47,075	-	47,075	476	-	476	47,551
Sundries	10,750	1,328	12,078	3,290	-	3,290	15,368
In-kind services and rent	54,374	6,720	61,094	8,000	-	8,000	69,094
Fundraising	-	-	-	-	5,885	5,885	5,885
Interest	552	138	690	230	-	230	920
Depreciation	1,305	326	1,631	544	-	544	2,175
Total expenses	<u>\$ 733,975</u>	<u>\$ 85,509</u>	<u>\$ 819,484</u>	<u>\$ 84,024</u>	<u>\$ 7,675</u>	<u>\$ 91,699</u>	<u>\$ 911,183</u>

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, interest, and office and occupancy, as well as salaries and benefits, which are allocated on the basis of time and effort.

6. ECONOMIC DEPENDENCY

Approximately 50% of revenues were received through the Division of Elderly and Adult Services for 2019. If a significant reduction in the level of this funding were to occur, it would affect the Organization's ability to provide programs and services.

7. EVALUATION OF SUBSEQUENT EVENTS

The Association has evaluated subsequent events through November 5, 2019, the date which the financial statements were available to be issued.

APPLICATION

APPLICANT INFORMATION	
Organization Community Action Partnership of Strafford County	Tax ID 02-0268636
Name of Program or Project Weatherization Assistance Program	
Name of Executive Director Betsey Andrews Parker, MPH	
Mailing Address 577 Central Avenue, Dover NH 03820 Physical Address 577 Cenral Avenue, Dover NH 03820	
Contact Person Bob Arnold	Phone 603-435-2500x2350
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> <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <input checked="" type="checkbox"/> 501(c)(3) Government </div> <div style="width: 30%;"> <input type="checkbox"/> For-profit authorized under 570.201(o) </div> <div style="width: 30%;"> <input type="checkbox"/> Unit of </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 30%;"> <input type="checkbox"/> Faith-based Organization </div> <div style="width: 30%;"> <input type="checkbox"/> Institution of Higher Education </div> </div> <input type="checkbox"/> Other (Explain):	
Tax ID # 02-0268636	
*DUNS # 009356586	*SAM Expiration Date 12/15/2020

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 40,000.00
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>) Funds will be used to supplement the Weatherization Assistance Program for low income Dover residents.

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

BENEFICIARIES**Beneficiaries:**

For **FY 2022 (7/1/2021 – 6/30/2022)** 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 2020 (7/1/2019 – 6/30/2020)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 138

Were Dover CDBG funds used to fund this activity or project in FY 2021 (7/1/2020 – 6/30/2021): Yes

If so, how much? \$11,813.78, 11 Dover residents as of October 2020.

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. The overall goal of WAP is to serve those low-income households in the City of Dover most vulnerable to high energy costs and without the means of making 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 occupants of the home.

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, 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 \$2.50 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 <u>outcomes</u> proposed & the <u>method of measurement</u> . You may list multiple outcomes.	
Outcome	Measurement
Example 1: Decrease in number of "latch-key kids" Example 2: Decreased dependence on emergency care facilities for non-emergency care of low/mod adults	Example 1: # of children who participate in afterschool program Example 2: Increase in number of low/mod income residents that seek care from health program.
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
<p>Please provide a description for the <u>organization or agency</u> 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.</p> <p>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 over sixty 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, transportation and employment and job training, 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 move secure, stable and healthier lives.</p> <p>CAPSC is governed by a volunteer Board of Directors, one-third of whom are consumers of services. We have over 150 employees and \$10 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.</p> <p>In 2018-2019, CAPSC served 10,560 households and provided over \$10 million in goods and services in Strafford County including:</p> <ul style="list-style-type: none"> • Housing services to 292 homeless individuals and families • 22,094 free summer meals and 32,650 after-school meals to children • 3,721 safe, accessible rides to seniors • Employment services to 103 individuals • \$3m in utility assistance to 5,540 households • 600 children and their families with early childhood education, home visiting and child care • \$264,718 in donated/commodity food <p>Together, these programs provide a holistic approach to self-sufficiency, and offer clients the resources needed to move out of poverty.</p>

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. 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; the United Way of the Greater Seacoast 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 April, 2020.

BOARD OF DIRECTORS	
Name	Residence (city/town)
Hope Morrow Flynn	Newington, NH
Alan Brown	Rochester, NH
Kristen Collins	Berwick, ME
Jean Miccolo	Dover, NH
Cindy Brown	Somersworth, NH
Don Chick	Rochester, NH
Alison Dorow	Barrington, NH
Petros Lazos	Dover, NH
Tom Levasseur	Dover, NH
Terry Jarvis	New Durham, NH
Alli Morris	Rochester, 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		\$2,525	\$2,525.00
Utilities		\$0	\$0
Repairs/Maintenance		\$3,200.00	\$3,200.00
Travel		\$2,290.60	\$2,290.60
Salaries (List relevant positions)		\$99,834.52	\$99,834.52
Fringe		\$27,953.67	\$27,953.67
Rent		\$13,760.28	\$13,760.28
Insurance		\$1,350.00	\$1,350.00
Training and Technical Support		\$10,907.00	\$10,907.00
Other: Equipment and Computer		\$2,400.09	\$2,400.09
Direct Client Services	\$40,000.00	\$1,238,355.33	\$1,278,355.33
Vehicle Operation	\$0	\$4,173.00	\$4,173.00

Other program support	\$0	\$4,936.00	\$4,936.00
TOTAL PROPOSED BUDGET:	\$40,000.00	\$1,411,685.49	\$1,451,685.49

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)			
Total Hard Costs			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			
Total Soft Costs			
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:	\$195,564.00 \$49,989.00	\$155,343.00 (DOE) \$49,989.00 (BWP21) \$40,221.00(BWP20) \$100,000.00 (USDA)	Total: \$385,774.00
State:	Committed: Pending: Proposed:	\$1,200,000.00	\$245,000.00 (Unitil) \$935,000.00 (Eversource) \$20,000.00 (NHEC)	Total: \$1,200,000.00
Local:	Committed: Pending: Proposed:			
Private:	Committed:			

	Pending:			
	Proposed:			
Portsmouth CDBG:	Committed:			
	Pending:			
	Proposed:			
Rochester CDBG:	Committed:			\$60,434.74 in FY21
	Pending:	\$65,000.00		\$65,000.00 in FY22
	Proposed:			
Other:	Committed:			
	Pending:			
	Proposed:			
Total:	Committed:	\$1,445,553.00		
	Pending:	\$65,000.00	\$1,510,553.00	
	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		10,755,859	10,800,000
State Funds		879,702	700,470
Foundations/Private Contributions			
United Way		56,000	56,000
Fundraising or other income		207,800	200,000
Other (describe) Fees for Service, Rent Revenue, In-Kind Donations		1,580,874	1,580,800
Community Dev. Block Grant			
(include anticipated request)		25,000	40,000
TOTAL REVENUE		13,505,235	11,976,330

Note: CAPSC's budgets are presented in a different manner than requested in this application. We have attached the 2020 and 2021 budgets as Appendices A and B respectively which provide greater detail.

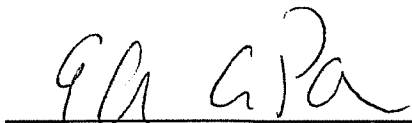
EXPENSES		
Salaries	3,839,394	4,402,520
Fringe Benefits	554,136	707,425
Supplies (include printing/copying)	31,490	333,408
Travel	91,881	95,407
Training	152,743	154,126
Consultants and Contract Labor	305,684	351,919
In-Kind Expenses	644,897	816,345
Repairs and Maintenance	57,771	121,445
Equipment and Computers	32,174	26,977
Depreciation	22,240	7,740
Other (describe) Other Program Support	211,291	671,473
TOTAL EXPENSES	13,063,067	13,756,295
NET (Income - Expenses)	442,168	120,081

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 Energy	Office of Strategic Initiatives WAP Program	14.218		\$	\$155,343
U.S. Dept. of Health and Human Services	Office of Strategic Initiatives (BWP Program) LIHEAP Program	81.042, 93.042		\$	\$90,210
U.S. Dept. of Agriculture	Rural Development			\$	\$100,000
Total U.S. Dept. of Labor	WIA	17.258		\$	\$51,527
U.S. Dept. of Health and Human Services	Workplace Success	93.558		\$	\$128,070
U.S. Dept. of Health and Human Services	Early Head Start, other child care programs	93.600, 93.667, 93.945			\$4,650,079

U.S Dept of Health and Human Services	Office of Strategic Initiatives LiHEAP	93.568		\$	\$2,737,849
Total Other U.S. Dept. of Housing and Urban Development	Multiple Grantees	14.157, 14.231, 14.235, 97.024, 14.218, 81.042, 14.235		\$	\$313,754
U.S Dept. of Agriculture	Food Assistance	10.569			\$120,000.00
Total Expenditure of Federal Awards				\$	\$10,800,000
NH Dept. of (Multiple)	Multiple	N/A		\$	\$700,470
NH Electric Co-op, Eversource, Unitil	Home Energy Assistance	N/A		\$	\$1,200.000
Total Local Assistance:				\$	\$
Total State and Local Awards				\$	\$1,900,470
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$	\$12,700,470

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


SIGNATURE

DATE

Betsey Andrews Parker
PRINTED NAME

CEO
TITLE



FFATA Checklist (contracts \$25,000 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 \$25,000 and over.

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

To Be Filled Out By Dover CDBG Staff	
Award title descriptive of the funding action	
CFDA program number for grant	14.218
Program source	CDBG
Amount of award	\$40,000.00
To Be Filled Out By Agency	
Name of agency receiving award	Community Action Partnership of Strafford County
Address of the entity including:	577 Central Avenue, Dover NH 03820
Place of performance including:	Dover, NH
Congressional district	1st Congressional District of New Hampshire
Total compensation and names of top five executives*	1.
	2.
	3.
	4.
	5.
DUNS number	009356586
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>

QA CPA
Signature of Authorized Person

11/20/20
Date

CEO
Title

COMMUNITY ACTION PARTNERSHIP OF
STRAFFORD COUNTY

**FOR THE YEARS ENDED
DECEMBER 31, 2019 AND 2018
AND
INDEPENDENT AUDITORS' REPORTS**

*Leone,
McDonnell
& Roberts*
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

DECEMBER 31, 2019 AND 2018

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To the Board of Directors of
Community Action Partnership of Strafford County
Dover, New Hampshire

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying 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, 2019 and 2018, 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.

Auditors' 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 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 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 auditors' 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 Community Action Partnership of Strafford County as of December 31, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2020, 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, McDannell & Roberts
Professional Association

June 24, 2020
Wolfeboro, New Hampshire

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2019 AND 2018**

	<u>ASSETS</u>	
	<u>2019</u>	<u>2018</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,068,744	\$ 749,630
Accounts receivable	1,525,775	1,106,724
Contributions receivable	68,100	63,800
Tax credits receivable	-	250,000
Inventory	19,510	13,420
Prepaid expenses	<u>12,570</u>	<u>58,266</u>
Total current assets	<u>2,694,699</u>	<u>2,241,840</u>
NONCURRENT ASSETS		
Security deposits	5,350	5,350
Property, net of accumulated depreciation	4,815,150	3,827,963
Other noncurrent assets	<u>27,500</u>	<u>27,500</u>
Total noncurrent assets	<u>4,848,000</u>	<u>3,860,813</u>
TOTAL ASSETS	<u>\$ 7,542,699</u>	<u>\$ 6,102,653</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Demand note payable	\$ 105,432	\$ 165,432
Accounts payable	455,276	408,959
Accrued payroll and related taxes	193,430	161,566
Accrued compensated absences	84,272	94,084
Refundable advances	491,025	415,335
Other current liabilities	<u>4,955</u>	<u>79,421</u>
Total current liabilities	1,334,390	1,324,797
NONCURRENT LIABILITIES		
Long term debt	<u>2,566,846</u>	<u>2,814,690</u>
Total liabilities	<u>3,901,236</u>	<u>4,139,487</u>
NET ASSETS		
Without donor restrictions	3,330,373	1,307,042
With donor restrictions	<u>311,090</u>	<u>656,124</u>
Total net assets	<u>3,641,463</u>	<u>1,963,166</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 7,542,699</u>	<u>\$ 6,102,653</u>

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>
CHANGE IN 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	25,334	-	25,334
	<u>11,638,388</u>	<u>240,031</u>	<u>11,878,419</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	134,487	-	134,487
	<u>10,275,636</u>	<u>-</u>	<u>10,275,636</u>
Total program services			
	10,275,636	-	10,275,636
Supporting activities			
Management and general	834,730	-	834,730
Fundraising	93,752	-	93,752
	<u>11,204,118</u>	<u>-</u>	<u>11,204,118</u>
Total expenses			
	11,204,118	-	11,204,118
CHANGE IN NET ASSETS BEFORE NONCASH CONTRIBUTION	<u>1,019,335</u>	<u>(345,034)</u>	<u>674,301</u>
NONCASH CONTRIBUTION	<u>1,003,996</u>	<u>-</u>	<u>1,003,996</u>
CHANGE IN NET ASSETS	<u>2,023,331</u>	<u>(345,034)</u>	<u>1,678,297</u>
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

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
CHANGES IN UNRESTRICTED NET ASSETS			
REVENUES AND OTHER SUPPORT			
Grant revenue	\$ 7,846,142	\$ -	\$ 7,846,142
Fees for service	1,773,136	-	1,773,136
Rent revenue	25,109	-	25,109
Public support	189,972	228,410	418,382
In-kind donations	645,330	-	645,330
Interest	2,582	-	2,582
Fundraising	<u>34,146</u>	<u>-</u>	<u>34,146</u>
Total revenues and support	10,516,417	228,410	10,744,827
NET ASSETS RELEASED FROM RESTRICTIONS	<u>8,466</u>	<u>(8,466)</u>	<u>-</u>
Total revenues, support, and net assets released from restrictions	<u>10,524,883</u>	<u>219,944</u>	<u>10,744,827</u>
EXPENSES			
Program services			
Child services	3,890,640	-	3,890,640
Community services	861,420	-	861,420
Energy assistance	2,746,649	-	2,746,649
Housing	514,700	-	514,700
Weatherization	1,610,027	-	1,610,027
Workforce development	<u>135,528</u>	<u>-</u>	<u>135,528</u>
Total program services	9,758,964	-	9,758,964
Supporting activities			
Management and general	956,693	-	956,693
Fundraising	<u>70,343</u>	<u>-</u>	<u>70,343</u>
Total expenses	<u>10,786,000</u>	<u>-</u>	<u>10,786,000</u>
CHANGE IN NET ASSETS	(261,117)	219,944	(41,173)
NET ASSETS, BEGINNING OF YEAR	<u>1,568,159</u>	<u>436,180</u>	<u>2,004,339</u>
NET ASSETS, END OF YEAR	<u>\$ 1,307,042</u>	<u>\$ 656,124</u>	<u>\$ 1,963,166</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 1,678,297	\$ (41,173)
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	175,101	115,671
Donated property and equipment	(1,003,996)	-
Decrease (increase) in assets:		
Accounts receivable	(419,051)	(12,263)
Contributions receivable	(4,300)	52,000
Tax credits receivable	250,000	(78,000)
Inventory	(6,090)	(1,888)
Prepaid expenses	45,696	(48,657)
Other noncurrent assets	-	(15,000)
Increase (decrease) in liabilities:		
Accounts payable	46,317	191,377
Accrued payroll and related taxes	31,864	24,118
Accrued compensated absences	(9,812)	(6,881)
Refundable advances	75,690	23,959
Other current liabilities	<u>(74,466)</u>	<u>58,632</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>785,250</u>	<u>261,895</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	<u>(158,292)</u>	<u>(80,315)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(158,292)</u>	<u>(80,315)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Return of deposit on building	-	200,000
Cash paid for debt issuance costs	-	(53,184)
Payments made on long-term debt	(247,844)	-
Net borrowings on demand note payable	<u>(60,000)</u>	<u>60,055</u>
NET CASH (USED IN) PROVIDED BY FINANCING ACTIVITIES	<u>(307,844)</u>	<u>206,871</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	319,114	388,451
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>749,630</u>	<u>361,179</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,068,744</u>	<u>\$ 749,630</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid during the year for interest	<u>\$ 160,999</u>	<u>\$ 40,830</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Donated property and equipment	<u>\$ 1,003,996</u>	<u>\$ -</u>
Property and equipment financed by long term debt	<u>\$ -</u>	<u>\$ 2,867,874</u>

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
Property taxes	-	-	-	2,969	-	-	2,969	-	-	-	2,969
Other program support	1,892	3,893	55	34	2,135	-	8,009	-	66	14,554	22,629
 Total expenses	 <u>\$ 4,467,961</u>	 <u>\$ 1,084,934</u>	 <u>\$ 2,382,868</u>	 <u>\$ 310,583</u>	 <u>\$ 1,894,803</u>	 <u>\$ 134,487</u>	 <u>\$ 10,275,636</u>	 <u>\$ -</u>	 <u>\$ 834,730</u>	 <u>\$ 93,752</u>	 <u>\$ 11,204,118</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2018

	<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	\$ 2,004,209	\$ 298,687	\$ 288,856	\$ 67,055	\$ 60,728	\$ 70,677	\$ 2,790,212	\$ 126,143	\$ 518,114	\$ 27,189	\$ 3,461,658
Payroll taxes	177,664	25,257	20,516	5,684	3,909	6,251	239,281	9,926	41,023	2,119	292,349
Fringe benefits	154,396	25,018	43,627	5,682	6,943	8,774	244,440	11,689	32,291	3,107	291,527
Weatherization material, fuel client assistance	31,768	35,835	2,314,048	169,204	1,506,818	10,302	4,067,975	-	-	-	4,067,975
In-kind expenses	418,854	214,948	3,518	1,000	-	-	638,320	2,345	-	4,665	645,330
Consultants and contract labor	187,300	14,815	4,039	175,035	774	719	382,682	18,196	67,945	228	469,051
Consumable supplies	155,500	94,773	5,638	12,483	4,061	3,153	275,608	34,905	14,984	1,412	326,909
Rent	330,162	34,579	32,732	29,877	2,392	25,418	455,160	(384,847)	57,802	2,159	130,274
Repairs and maintenance	1,218	7,524	7,178	893	27	1,210	18,050	118,877	24,103	7,575	168,605
Utilities	99,440	6,278	9,956	10,998	1,762	3,735	132,169	(3,880)	18,286	439	147,014
Insurance	96,110	5,275	1,840	5,049	2,899	1,203	112,376	14,743	12,239	190	139,548
Meetings, events and training	65,699	10,624	4,476	100	4,750	-	85,649	327	44,322	1,299	131,597
Depreciation	59,157	28,327	391	3,955	-	2,320	94,150	-	21,521	-	115,671
Travel	87,435	11,624	2,945	996	3,339	1,339	107,678	(12,541)	11,221	978	107,336
Copying and postage	4,615	2,009	5,026	75	297	150	12,172	52	4,210	5,060	21,494
Retirement	12,733	1,321	1,230	418	218	179	16,099	307	5,290	31	21,727
Equipment and computer	2,813	38,015	442	26,193	6,030	98	73,591	63,582	-	1,314	138,487
Interest expense	-	963	-	-	5,080	-	6,043	-	35,506	-	41,549
Indirect costs	-	-	-	-	-	-	-	-	44,219	-	44,219
Other program support	<u>1,567</u>	<u>5,548</u>	<u>191</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>7,309</u>	<u>176</u>	<u>3,617</u>	<u>12,578</u>	<u>23,680</u>
								-			
Total expenses	<u>\$ 3,890,640</u>	<u>\$ 861,420</u>	<u>\$ 2,746,649</u>	<u>\$ 514,700</u>	<u>\$ 1,610,027</u>	<u>\$ 135,528</u>	<u>\$ 9,758,964</u>	<u>\$ -</u>	<u>\$ 956,693</u>	<u>\$ 70,343</u>	<u>\$ 10,786,000</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

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.

In addition to its 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.

Basis of Accounting

The 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 financial statement presentation follows the recommendations of the Accounting Standard Codification No. 958-210, *Financial Statements of Not-For-Profit Organizations*. Under FASB ASC No. 958-210, the Agency is required 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, 2019 and 2018, the Agency had net assets without donor and with donor restrictions.

Refundable Advances

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

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as 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

Accounting Standard Codification No. 825, "Financial Instruments," requires the Agency to disclose estimated fair value for its financial instruments. The carrying amounts of cash, accounts receivable, inventory, prepaid expenses, accounts payable, accrued expenses, and refundable advances approximate fair value because of the short maturity of those instruments.

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 \$175,101 and \$115,671 for the years ended December 31, 2019 and 2018, respectively.

Accrued Earned Time

The Agency has accrued a liability of \$84,272 and \$94,084 at December 31, 2019 and 2018, 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 years 2016 through 2019 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.

Advertising Expenses

The Agency expenses advertising costs as they are incurred. Total advertising costs for the years ended December 31, 2019 and 2018 amounted to \$12,558 and \$22,000, respectively.

Debt Issuance Costs

As required under FASB Accounting Standards Update No. 2015-03, amortization expense for the years ended December 31, 2019 and 2018 amounted to \$2,156 and \$719, respectively and have been included with interest expense in the 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 \$177,259 and \$255,313 for the years ended December 31, 2019 and 2018, 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 \$33,857 and \$150,442 for the years ended December 31, 2019 and 2018, 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 \$397,292 and \$91,175, respectively, for the year ended December 31, 2019. For the year ended December 31, 2018, the estimated fair value of these food commodities and goods was determined to be \$181,461 and \$58,114, 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.

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

NOTE 2. PROPERTY

As of December 31, 2019 and 2018, property consisted of the following:

	<u>2019</u>	<u>2018</u>
Land, buildings and improvements	\$ 5,039,871	\$ 3,993,017
Furniture, equipment and machinery	600,526	562,450
Vehicles	<u>327,137</u>	<u>249,779</u>
Total	5,967,534	4,805,246
Less accumulated depreciation	<u>1,152,384</u>	<u>977,283</u>
Net property	<u>\$ 4,815,150</u>	<u>\$ 3,827,963</u>

NOTE 3. LIQUIDITY AND AVAILABILITY

The following represents the Agency's financial assets as of December 31, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Financial assets at year end:		
Cash	\$ 1,068,744	\$ 749,630
Accounts receivable	1,525,775	1,106,724
Contributions receivable	68,100	63,800
Tax credits receivable	<u>-</u>	<u>250,000</u>
Total financial assets	2,662,619	2,170,154
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>\$ 2,355,304</u>	<u>\$ 1,862,839</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, 2019 and 2018. 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. Total unconditional promises to give were as follows at December 31, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Within one year	\$ 38,057	\$ 28,300
In two to five years	<u>30,043</u>	<u>35,500</u>
	<u>\$ 68,100</u>	<u>\$ 63,800</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. Through this Tax Credit Program, the Agency did not recognize any revenue during the year ended December 31, 2019. For the year ended December 31, 2018, the Agency recognized contribution revenue of \$78,000. The total cumulative contribution revenue raised to date is \$250,000 as of December 31, 2019. At December 31, 2019, the Agency had no tax credits receivable. At December 31, 2018, the Agency had tax credits receivable of \$250,000.

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, but in the absence of demand, is due in September 2020. Interest is stated at the prime rate plus 1% which resulted in an interest rate of 5.75% and 6.50% at December 31, 2019 and 2018, respectively. The note is collateralized by all the assets of the Agency.

NOTE 9. LONG TERM DEBT

The long term debt at December 31, 2019 and 2018 consisted of the following:

	<u>2019</u>	<u>2018</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. The mortgage note payable is collateralized by the building and leases and rents of 577 Central Ave.	\$ 2,143,096	\$ 2,347,874
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.	<u>474,778</u>	<u>520,000</u>
Total long term debt before unamortized debt issuance costs	2,617,874	2,867,874
Unamortized deferred financing cost	<u>(51,028)</u>	<u>(53,184)</u>
Total long term debt	<u>\$ 2,566,846</u>	<u>\$ 2,814,690</u>

The schedule of maturities of long term debt at December 31, 2019 is as follows:

<u>Year Ended December 31</u>	<u>Amount</u>
2020	\$ -
2021	18,343
2022	75,657
2023	79,448
2024	83,430
Thereafter	<u>2,360,996</u>
Total	<u>\$ 2,617,874</u>

NOTE 10. NET ASSETS

At December 31, 2019 and 2018, net assets with donor restrictions consisted of the following:

	<u>2019</u>	<u>2018</u>
Summer Meals	\$ 11,914	\$ 51,621
Building Campaign	27,891	488,385
Security deposits	51,584	32,145
Whole Family	163,738	-
Revolving loan fund	-	52,736
Fuel assistance	33,995	23,566
Weatherization	3,434	7,671
Coordinated entry	8,147	-
Holiday baskets	3,985	-
Food pantry	2,521	-
Special events	<u>3,881</u>	<u>-</u>
Total	<u>\$ 311,090</u>	<u>\$ 656,124</u>

At December 31, 2019 and 2018, net assets without donor restrictions consisted of the following:

	<u>2019</u>	<u>2018</u>
Undesignated	\$ 3,023,058	\$ 999,727
Board designated	<u>307,315</u>	<u>307,315</u>
Total net assets without donor restrictions	<u>\$ 3,330,373</u>	<u>\$ 1,307,042</u>

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, 2019 and 2018, the annual lease/rent expense for the leased facilities was \$111,043 and \$117,534, 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</u> <u>December 31</u>	<u>Amount</u>
2020	\$ 64,073
2021	19,633
2022	15,697
2023	1
2024	<u>1</u>
Total	<u>\$ 99,405</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, 2019 and 2018 totaled \$28,408 and \$21,727, 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, 2019 and 2018, approximately 81% and 90%, respectively, of the Agency's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have a significant effect on the Agency's programs and activities.

NOTE 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, 2019 and 2018.

NOTE 16. NONCASH CONTRIBUTION

During the year ended December 31, 2019, the Agency received land and property as a contribution. The contribution has been 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. SUBSEQUENT EVENTS

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.

The Agency has remained proactive with its current funding sources, as well as programs being made available during the COVID-19 pandemic. Prior to issuance of the audit report, 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. The PPP may be up to 100% forgivable if the funds are used for certain expenses as specified by the program.

If the Agency does not meet the loan criteria, the unforgiven portion of the PPP loan is payable over five years at an interest rate of 1%, with a deferral of payments for the first six months. The Agency intends to use the proceeds for purposes consistent with the PPP. While the Agency currently believes that its use of the loan proceeds will meet the conditions for forgiveness of the loan, we cannot assure you that the Agency will be eligible for forgiveness of the loan, in whole or in part.

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date but arose after that date. Management has evaluated subsequent events through June 24, 2020, the date the December 31, 2019 financial statements were available for issuance.

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

<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	\$	117,993
Child Nutrition Cluster					
Summer Food Service Program for Children	10.559	State of New Hampshire Department of Education	4300-ZZZ	\$	94,468
National School Lunch Program	10.555	State of New Hampshire Department of Education	At-Risk After School Care Centers	<u>94,387</u>	188,855
Food Distribution Cluster					
Emergency Food Assistance Program (Food Commodities)	10.569	Belknap-Merrimack Community Action Partnership	None		<u>397,292</u>
Total U.S. Department of Agriculture				\$	<u>704,140</u>
<u>U.S. Department of Housing and Urban Development</u>					
Supportive Housing for the Elderly	14.157	Dover Housing Authority	Dover Housing Authority	\$	30,662
CDBG Entitlement Grants Cluster					
Community Development Block Grants / Entitlement Grants	14.218	City of Dover, New Hampshire	City of Dover	\$	27,802
Community Development Block Grants / Entitlement Grants	14.218	City of Rochester, New Hampshire	City of Rochester	<u>51,356</u>	79,158
Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	05-95-42-423010-7927-102-500731		55,255
Continuum of Care	14.267	State of New Hampshire Department of Health and Human Services	05-95-42-423010-7927-102-500731		52,224
Supportive Housing Program	14.235	Community Partners / Behavioral Health / Services	Community Partners		<u>434</u>
Total U.S. Department of Housing and Urban Development				\$	<u>217,733</u>
<u>U.S. Department of Labor</u>					
WIA Cluster					
WIA Adult Program	17.258	Southern New Hampshire Services, Inc.	2016-0003	\$	28,290
WIA Dislocated Worker Formula Grants	17.278	Southern New Hampshire Services, Inc.	2016-0003	<u>28,612</u>	<u>56,902</u>
Total U.S. Department of Labor/WIA Cluster				\$	<u>56,902</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>\$ 164,711</u>
Total U.S. Department of Energy				\$	<u>164,711</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 State of New Hampshire Department of Health and Human Services,	010-048-7872-512-0352	\$	2,720
Senior Transportation	93.044	Nutrition & Trans. Services	05-95-48-48010-78720000-512-500352	<u>19,394</u>	\$ 22,114
Maternal, Infant, and Early Childhood Home Visiting Cluster					
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	State of New Hampshire Department of Health and Human Services, DPH, BPHCS, Maternal & Health Section	05-95-90-902010-5896		184,436
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		9,557
TANF Cluster					
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	162,321	
Temporary Assistance for Needy Families	93.558	Southern New Hampshire Services, Inc.	13-DHHS-BWW-CSP-05	<u>94,698</u>	257,019
Low-Income Home Energy Assistance	93.568	State of New Hampshire Governor's Office of Energy & Planning	01-02-02-024010-77050000-074-500587	2,234,146	
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>180,189</u>	2,414,335
Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA	05-95-045-450010-714800000-102-500731		357,287
Head Start	93.600	Direct Funding	01CH996002 & 01HP000702		3,752,019
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		624
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>35,836</u>
Total U.S. Department of Health & Human Services				\$	<u>7,033,227</u>
TOTAL				\$	<u>8,176,713</u>
<u>NON-FEDERAL</u>					
Home Energy Assistance Program		Eversource Energy Service Company			<u>\$ 1,609,636</u>

See Notes to Schedule of Expenditures of Federal Awards

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

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, 2019. 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, 2019.

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, 2019 and 2018, 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 June 24, 2020.

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.

Leah McDannell & Roberts
Professional Association

June 24, 2020
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, 2019. 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, 2019.

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*

June 24, 2020
Wolfeboro, New Hampshire

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS **FOR THE YEAR ENDED DECEMBER 31, 2019**

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, and U.S. Department of Agriculture, Child Nutrition Cluster, CFDA, 10.555 (National School Lunch Program), and CFDA, 10.559 (Summer Food Service Program for Children). **NON-FEDERAL**, Eversource Energy Service Company, Home Energy Assistance Program.
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Community Action Partnership of Strafford County was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

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

None

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2019**

A. FINDINGS – FINANCIAL STATEMENTS AUDIT

2018-001 General Ledger Close and Adjusting Journal Entries

Condition: A significant quantity of adjusting journal entries were provided by the Organization during the audit. Significant adjusting entries related to the following areas: cash, accrued payroll, pledges receivable and property. The adjusting entries were provided by management, and in certain cases, identified by the auditor.

Recommendation: Procedures should be implemented to ensure all required month and year end journal entries are being recorded in a timely and accurate manner.

Current status: The recommendation was adopted during 2019.

2018-002 Monthly Reconciliations

Condition: Various statement of financial position accounts were not being reconciled to their subsidiary ledgers on a monthly basis.

Recommendation: Procedures should be implemented to ensure all monthly reconciliations are being performed.

Current status: The recommendation was adopted during 2019.

APPLICATION

APPLICANT INFORMATION	
Organization The Homeless Center for Strafford County	Tax ID 02-0519859
Name of Program or Project HCSC New Shelter Playground Fencing and Surface and Wood Supports	
Name of Executive Director Tracy Hardekopf, MS, MPP, SHRM-SCP	
Mailing Address P.O. Box 7306	
Physical Address Current 9 Isinglas Dr. Rochester, NH at time of Granting 202 Washington Street Rochester, NH 03867	
Contact Person Tracy S. 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)	
<div style="display: flex; justify-content: space-between;"> <div> XXX <input checked="" type="checkbox"/> 501(c)(3) Government <input type="checkbox"/> Faith-based Organization <input type="checkbox"/> Other (Explain): </div> <div> <input type="checkbox"/> For-profit authorized under 570.201(o) <input type="checkbox"/> Institution of Higher Education </div> <div> <input type="checkbox"/> Unit of </div> </div>	
Tax ID # 02-0519859	
*DUNS # 961601346	*SAM Expiration Date 10/01/2021 (renewed Annually)

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 40,000.00
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-4th grade students. Repair of homeless shelter roof.) Installation of Fence, Surface, Wood supports and Basketball Hoops at new shelter location

PROJECT LOCATION
Location(s) where services will be provided or physical improvements will be made. 202 Washington Street Rochester, NH 03839

TSH

BENEFICIARIES

Beneficiaries:

For **FY 2022 (7/1/2021 – 6/30/2022)** 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 to 30 Dover Residents experiencing homelessness

For **FY 2020 (7/1/2019 – 6/30/2020)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 10

Were Dover CDBG funds used to fund this activity or project in **FY 2021 (7/1/2020 – 6/30/2021)**: no

If so, how much?

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) **Homeless Individuals, Homeless Family Units, Elderly, Disabled all from Low, Moderately Low or Extremely Low income levels.**

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.

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: Installation of fencing and surface material on the large playground at the new shelter building.

Describe how the project will ultimately benefit Dover low/moderate income individuals or Dover presumed benefit populations : The children that reside at our shelter are in need of safe outdoor activity to benefit their physical and mental health, to keep childhood obesity rates down and to help the children with their educational capabilities.

Proposed project starting date: 10/01/2021

Proposed project completion date: 06/30/2022

Provide a total project cost broken down by major phases of the project (purchase property, clearing & grading, foundation, building construction, etc.): The Executive Director reached out to landscape companies and fencing companies to gather overall estimates for the work. 3 written quotes will be obtained via an RFP for the work that is to be performed. The actual equipment inside the fenced area will be installed first by parish members from a local church. The church committed to install the donated playground equipment as soon as the site work at the new property is finished. SUR is the company donating the equipment. This grant would be for surface and fencing and posts along with two metal basketball hoops.

Timeline: Installation of Surface Material- Week One, Installation of Basketball Hoops - Week Two, Installation of

Fencing- Week Three

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.
Increase in child wellness	# of children utilizing equipment each season
Increase in learning capacity	Evaluation by observation of preparedness for learning
Decrease in Childhood obesity	Qualitative review of children served

DESCRIPTION OF ORGANIZATION

Please provide a description for the organization or agency that is undertaking the activity or project. The Homeless center for Strafford County provides sheltering and full comprehensive programming for Strafford County individuals and family units. We serve 42-85 individuals each year currently and expect with our increase capacity at the new location to serve 60-120 annually.

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. SAMS/DUNS/United Way/SOS

BOARD OF DIRECTORS

Name	Residence (city/town)
Please see attached BOD listing/document	

151

1500 Feet of Six Foot High Black Chain Link Fencing Installed with three gates for egress	33000.00	0	33000.00
<i>Total Hard Costs</i>	40000.00	0	40000.00
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			
<i>Total Soft Costs</i>			
<i>TOTAL PROPOSED BUDGET:</i>	40000.00		40000.00

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:			
	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:			

154

	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
HCSC	Committed:		
	Pending:		
	Proposed:		
Total:		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 07/01/2020 to 06/30/2021			Current Year	Next Year (projected)
REVENUES				
Federal Funds			255000.00	0
State Funds			162495.00	0
Foundations/Private Contributions			20000.00	12500.00
United Way			12500.00	12500.00
Fundraising or other income			20000.00	95000.00
Other (describe)			200000.00	74500.00
Community Dev. Block Grant (include anticipated request)			101625.00	40000.00
TOTAL REVENUE			771620.00	242000.00
EXPENSES				
Salaries			128500.00	168500.00
Fringe Benefits			0	0
Supplies (include printing/copying)			5000.00	5000.
Travel			1200.00	7200.00
Training			1000.00	1000.00
Communications			2000.00	2000.00
Audit				10000.00
Property Maintenance				10000.00

754

Service Contracts	20000.00	20000.00
Construction Supplies/Materials	1100000.00	40000.00
Other (describe)		
TOTAL EXPENSES	1256700.00	263700.00
NET (Income - Expenses)	-485080.00	-21700.00

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
2021					
U.S. Dept. of	Housing and Urban Dev.			\$	\$
Direct Program	CDBG				
Passed Through	Rochester, New Hampshire			\$73,000	\$73,000
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	Housing and Urban Dev.			\$	\$
Direct Program	CDBG				
Passed Through	Dover NH			\$8625.00	\$8625.00
	[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				\$81625.00	81625.00
NH Dept. of	Governor's office			\$162495.00	\$162495.00
	GOFERR-Cares Act				
Total NH Dept. of	Revenue			\$	\$
NH Dept. of	[Agency Name]			\$	\$

784

	[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				\$162495.00	\$162495.00
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$244120.00	\$244120.00

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

11-11-2020
DATE

Tracy Hardkopf
PRINTED NAME

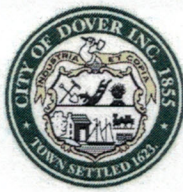
Exec. Dir.
TITLE

Homeless Center for Strafford County

Board of Trustees

Updated: October 16, 2019

Name	Term Start - Original	Position	Organization	Address	City, State, Zip	Phone	E-mail	Sub Committee / Task Force	Sub Committee / Task Force	Sub Committee / Task Force
Levesque, Kalhe	6/21/2017	President (9/17/2019)	City of Portsmouth	6 Raab Lane	Rochester, NH 03868	603-781-0698	klevesque@cityofportsmouth.com	Strategic Planning		
Gilman, Rachel	4/29/2015	V. President (9/17/2019)	RSA Realty	29 Meaders Point Rd	New Durham, NH 03855	603-781-2221	homedgilman@aol.com	Land Acquisition & Build	Annual Gala - Chair	
French, Jackie	6/20/2019	Treasurer (9/17/2019)	Collins Sports	318 Washington St	Rochester, NH 03867	603-767-7267	jfrench@collinsports.net			
Sewell, Sharon	7/18/2018	Secretary (9/17/2019)	Eastern Propane and Oil	16 Station Lane	Lebanon, ME 04027	603-235-1311	ssewell@eastern.com	Strategic Planning	Annual Gala	
Dolleman, Brant	9/18/2018	Trustee	City of Dover	12 Trestle Way	Dover, NH 03820	603-380-5930	brantdolleman@gmail.com	Strategic Planning - Chair		
Korth, Jim	1/15/2019	Trustee	Turbocam International	72 Lenzi Point Rd.	Barrington, NH 03825	603-905-0379 copy home email as well	Jim.Korth@Turbocam.com	Strategic Planning		
Kunkel, Brian	9/19/2018	Trustee	Crunch Fitness	34 Brookside Drive	Stratham, NH 03885	603-380-4755	4korths@metrocast.net briankunkel77@icloud.com	Land Acquisition & Build		
Martins, Peter	12/18/2018	Trustee	Pratt & Whitney	113 Wells Road (Wk)	N. Berwick, ME 03906	207-676-4100 x2699 copy home email as well	peter.martins@pw.utc.com pmartins1121@gmail.com	Strategic Planning		
Morris, Christine	4/18/2019	Trustee	Wentworth Douglass Hospital	318 Dry Hill Rd	Barrington, NH 03825	603-661-9660	Christinemorris783@gmail.com			
Shannon, Jim	12/27/2016	Trustee	Law Offices of James Shannon	64 Riverview Drive	Rochester, NH 03867	603-231-3548	jim@jimshannonlaw.com	Land Acquisition & Build		
Therrien, Brian	3/14/2014	Trustee	Holy Rosary Credit Union	26 Piscataqua Road	Dover, NH 03820	603-332-6840 w 603-312-1894 c	btherrien@hrcu.org			
Viel, Tony	10/15/2019	Trustee	Local Pride	25 Hancock Street	Rochester, NH 03867		TonyViel@gmail.com			



FFATA Checklist (contracts \$25,000 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 \$25,000 and over.

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

To Be Filled Out By Dover CDBG Staff	
Award title descriptive of the funding action	
CFDA program number for grant	14.218
Program source	CDBG
Amount of award	
To Be Filled Out By Agency	
Name of agency receiving award	The Homeless Center for Strafford County
Address of the entity including:	Current: 9 Isinglas Drive Rochester, NH 03839 Future: 220 Washington St. Rochester, NH 03867
Place of performance including:	220 Washington Street, Rochester, NH 03867
Congressional district	US Congressional District One (1)
Total compensation and names of top five executives*	1. N/A
	2.
	3.
	4.
	5.
DUNS number	961601346
Central Contractors Registration (CCR) number**	

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

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

How do you get a DUNS number?

The unique identifier used in reporting to FFATA is the entity's Dun & Bradstreet (D&B) Data Universal Numbering System (DUNS) Number. For subgrantees, OMB has issued interim final guidance requiring such recipients to obtain a valid DUNS number.

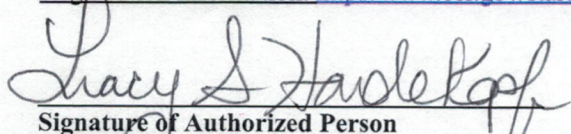
DUNS numbers may be requested via the web at: <http://fedgov.dnb.com/webform>

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

CCR stands for Central Contractor Registration, which is the primary registrant database for the U.S. Federal Government. CCR collects, validates, stores, and disseminates data in support of agency acquisition missions.

The link to information needed to register and become familiar with CCR is provided below.

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


Signature of Authorized Person
Executive Director Title

10-30-2020
Date



FFATA Checklist (contracts \$25,000 and over)

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	4.
	5.
DUNS number	961601346
Central Contractors Registration (CCR) number**	

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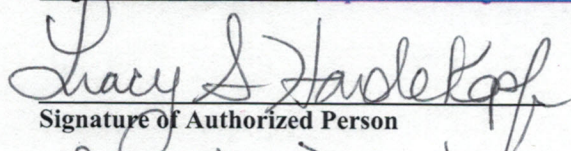
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Registration information: <http://www.ccr.gov/startregistration.aspx>


Signature of Authorized Person
Executive Director Title

10-30-2020
Date

HOMELESS CENTER FOR STRAFFORD COUNTY

FINANCIAL STATEMENTS

FOR THE PERIODS ENDED JUNE 30, 2020 AND 2019

RAICHE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS, PA

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

(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 June 30, 2020 and 2019, 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 Activities-Budget vs. Actual for fiscal year ending June 30, 2020 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

June 8, 2020

HOMELESS CENTER FOR STRAFFORD COUNTY
Statements of Assets, Liabilities and Net Assets-Cash Basis
As of June 30, 2020

	Jun 30, 20	Jun 30, 19
ASSETS		
Current Assets		
Checking/Savings		
10000 · Checking-Operations-0244	84,961.34	94,975.20
10001 · Paypal	0.00	92.83
10002 · Waste Management Grant-4897	0.00	14,703.17
10004 · Petty Cash	200.00	200.00
Total Checking/Savings	85,161.34	109,971.20
Other Current Assets		
10005 · Profile CD-5127	0.00	226,319.27
Total Other Current Assets	0.00	226,319.27
Total Current Assets	85,161.34	336,290.47
Fixed Assets		
13000 · Property, Plant & Equipment		
13005 · Land	260,050.00	4,162.00
13030 · Furniture and Equipment	19,013.77	19,013.77
13020 · Leasehold Improvements(Shelter)	24,558.20	24,558.20
Total 13000 · Property, Plant & Equipment	303,621.97	47,733.97
14000 · Accumulated Depreciation	-19,813.00	-15,487.00
Total Fixed Assets	283,808.97	32,246.97
Other Assets		
Board Restricted		
10003 · Profile Bank	180,297.66	2,540.00
10010 · Held in Capital Campaign Accts.	131,322.22	0.00
Total Board Restricted	311,619.88	2,540.00
Donor Restricted		
10008 · Capital Campaign-Money Market	115,528.32	0.00
10007 · Capital Campaign-Savings	5.00	0.00
10009 · Capital Campaign-12 month CD	115,788.90	0.00
10015 · Less Amt without Donor Restrict	-131,322.22	0.00
Total Donor Restricted	100,000.00	0.00
Total Other Assets	411,619.88	2,540.00
TOTAL ASSETS	780,590.19	371,077.44
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
24000 · Payroll Liabilities		
24030 · State Unemployment Tax	155.50	226.62
Total 24000 · Payroll Liabilities	155.50	226.62
Total Other Current Liabilities	155.50	226.62
Total Current Liabilities	155.50	226.62
Long Term Liabilities		
Loan Land - City of Dover	100,000.00	0.00
PPP Covid 19 Loan	22,487.00	0.00
Total Long Term Liabilities	122,487.00	0.00
Total Liabilities	122,642.50	226.62
Equity		
32000 · Without Donor Restrictions	370,850.82	325,161.71
Net Income	287,096.87	45,689.11
Total Equity	657,947.69	370,850.82
TOTAL LIABILITIES & EQUITY	780,590.19	371,077.44

HOMELESS CENTER FOR STRAFFORD COUNTY
Statements of Revenues and Expenses-Cash Basis
 July 2019 through June 2020

	Jul '19 - Jun 20	Jul '18 - Jun 19	\$ Change
Ordinary Income/Expense			
Income			
43300 · Direct Public Grants	6,000.00	1,000.00	5,000.00
43330 · Foundation and Trust Grants	24,000.00	3,200.00	20,800.00
43400 · Direct Public Support			
Restricted - Capital Campaign	256,000.00	50.00	255,950.00
Annual Appeal	21,113.00	17,125.05	3,987.95
43410 · Corporate Contributions			
43415 · Benevity / Liberty Impact Fund	10,193.05	10,901.92	-708.87
43420 · Eastern Propane	0.00	2,500.00	-2,500.00
43425 · Federal Savings Bank	0.00	1,125.00	-1,125.00
43430 · Holy Rosary Credit Union	0.00	2,000.00	-2,000.00
43435 · Knights of Columbus	1,000.00	0.00	1,000.00
43440 · Northeast Credit Union	0.00	2,000.00	-2,000.00
43700 · Turbocam	12,200.21	12,768.25	-568.04
43445 · United Way			
43450 · EFSP Funding	4,150.00	3,700.00	450.00
43455 · Individual Contributions	1,526.37	2,226.42	-700.05
43460 · United Way Grants	17,967.92	14,115.70	3,852.22
Grants Resident Expenses	0.00	-856.11	856.11
Total 43445 · United Way	23,644.29	19,186.01	4,458.28
43600 · Other Corporate Contributions			
American Legion	0.00	900.00	-900.00
Eversource	1,000.00	0.00	1,000.00
Hannafords	43.75	536.00	-492.25
Rochester Grange #86	75.00	18.00	57.00
Rochester Lodge of Elks	0.00	100.00	-100.00
Rochester Runners	0.00	3,000.00	-3,000.00
Strafford County Board Realtors	0.00	380.00	-380.00
Renaissance Firearms	600.00	0.00	600.00
43600 · Other Corporate Contributions - Other	3,000.00	0.00	3,000.00
Total 43600 · Other Corporate Contributions	4,718.75	4,934.00	-215.25
43410 · Corporate Contributions - Other	0.00	2,500.00	-2,500.00
Total 43410 · Corporate Contributions	51,756.30	57,915.18	-6,158.88
Faith Based Org Donations	3,100.00	4,723.02	-1,623.02
43550 · Individuals	16,203.51	4,234.15	11,969.36
Total 43400 · Direct Public Support	348,172.81	84,047.40	264,125.41
Fundraising-Board			
Spring Gala Event			
Expenses	0.00	-6,573.71	6,573.71
Spring Gala Event - Other	22,985.00	41,758.51	-18,773.51
Total Spring Gala Event	22,985.00	35,184.80	-12,199.80
Total Fundraising-Board	22,985.00	35,184.80	-12,199.80
44500 · Government Grants			
Municipality Donations	0.00	1,000.00	-1,000.00
41200 · Municipality			
44510 · Dover-Facilities	0.00	8,909.50	-8,909.50
44515 · Durham-Facilities	500.00	0.00	500.00
44525 · Lee-Facilities	1,000.00	0.00	1,000.00
44530 · Milton-Facilities	1,000.00	0.00	1,000.00
44540 · Rochester-Facilities	0.00	16,000.00	-16,000.00
44545 · Somersworth-Facilities	550.00	0.00	550.00
44550 · Barrington-Facilities	1,000.00	0.00	1,000.00
44555 · CDBG-Dover	6,350.00	0.00	6,350.00
Total 41200 · Municipality	10,400.00	24,909.50	-14,509.50

HOMELESS CENTER FOR STRAFFORD COUNTY
Statements of Revenues and Expenses-Cash Basis
July 2019 through June 2020

	Jul '19 - Jun 20	Jul '18 - Jun 19	\$ Change
44500 · Government Grants - Other	21,365.00	0.00	21,365.00
Total 44500 · Government Grants	31,765.00	25,909.50	5,855.50
45000 · Investments			
45020 · Interest-Profile Fund 1	418.03	236.63	181.40
45030 · Interest-Savings, Short-term CD	5,074.41	2,475.03	2,599.38
Total 45000 · Investments	5,492.44	2,711.66	2,780.78
46400 · Other Types of Income			
Holiday Gift Donations	0.00	1,000.00	-1,000.00
46400 · Other Types of Income - Other	1,150.00	0.00	1,150.00
Total 46400 · Other Types of Income	1,150.00	1,000.00	150.00
Housing			
Individuals	3,944.20	8,782.67	-4,838.47
Forfeited Security Deposits	0.00	2,584.18	-2,584.18
Housing - Other	4,632.80	0.00	4,632.80
Total Housing	8,577.00	11,366.85	-2,789.85
Total Income	448,142.25	164,420.21	283,722.04
Expense			
Property Taxes	9.00	0.00	9.00
Fund Raising Expenses			
Gala Event Expenses	94.36	0.00	94.36
Fund Raising Expenses - Other	294.22	0.00	294.22
Total Fund Raising Expenses	388.58	0.00	388.58
62100 · Contract Services			
62110 · Accounting Fees	7,667.00	5,144.00	2,523.00
62150 · Outside Contract Services	0.00	91.00	-91.00
Total 62100 · Contract Services	7,667.00	5,235.00	2,432.00
62810 · Depreciation Expense	4,326.00	7,342.75	-3,016.75
62800 · Facilities Expense			
Grounds Maintenance	50.00	500.00	-450.00
Janitorial & Pest Control	170.70	25.50	145.20
62840 · Repairs & Maintenance			
Shelter	-61.00	1,538.06	-1,599.06
Transitional	0.00	5,240.44	-5,240.44
Total 62840 · Repairs & Maintenance	-61.00	6,778.50	-6,839.50
Supplies-General	4,712.69	3,262.88	1,449.81
62890 · Utilities - Shelter			
Cable	364.26	456.33	-92.07
Internet	1,012.27	1,101.85	-89.58
Water & Sewer	0.00	42.30	-42.30
Total 62890 · Utilities - Shelter	1,376.53	1,600.48	-223.95
Utilities - Transitional Units			
Electric	0.00	583.85	-583.85
Gas	0.00	575.15	-575.15
Heat-10 Rochester	120.00	988.97	-868.97
Water & Sewer	0.00	345.01	-345.01
Total Utilities - Transitional Units	120.00	2,492.98	-2,372.98
Total 62800 · Facilities Expense	6,368.92	14,660.34	-8,291.42
Miscellaneous expense	0.00	300.00	-300.00
65000 · Operations			
Advertising	150.00	180.00	-30.00

HOMELESS CENTER FOR STRAFFORD COUNTY
Statements of Revenues and Expenses-Cash Basis
July 2019 through June 2020

	Jul '19 - Jun 20	Jul '18 - Jun 19	\$ Change
65010 · Books, Subscriptions, Reference	67.00	217.00	-150.00
Computer Supplies & Repairs	1,780.97	340.00	1,440.97
Drug Testing	144.00	0.00	144.00
Dues	1,091.00	490.00	601.00
Food Purchases	425.83	16.97	408.86
Gifts & Recognition			
Other Gifts & Recognition	124.81	0.00	124.81
Volunteer Appreciation	228.44	1,661.53	-1,433.09
Total Gifts & Recognition	353.25	1,661.53	-1,308.28
Licenses & Fees	75.00	0.00	75.00
Lunches - Rotary Club	278.00	62.00	216.00
65040 · Office Expense & Supplies	1,057.97	1,378.42	-320.45
Paypal Fees	165.04	48.20	116.84
65020 · Postage and Delivery Expense	1,105.57	1,033.96	71.61
65030 · Printing and Copying	179.64	0.00	179.64
Resident Transportation	83.10	0.00	83.10
Service Charges-Bank	25.00	1,021.49	-996.49
Supplies - Operations	4,567.73	1,136.85	3,430.88
65050 · Telephone Expense			
Cell Phone	480.00	398.66	81.34
Office Telephone	317.18	1,167.29	-850.11
Resident Telephone	0.00	-78.63	78.63
Total 65050 · Telephone Expense	797.18	1,487.32	-690.14
Website Expense	21.17	39.95	-18.78
Total 65000 · Operations	12,367.45	9,113.69	3,253.76
65100 · Other Types of Expenses			
Criminal Background Checks	105.00	330.00	-225.00
60940 · Insurance-Employee Health	0.00	-115.27	115.27
65120 · Insurance-Liability, D&O & W.C.	8,697.50	6,648.00	2,049.50
Resident Expenses	4,335.71	610.70	3,725.01
Total 65100 · Other Types of Expenses	13,138.21	7,473.43	5,664.78
66000 · Payroll Expenses			
11550 · Salaries & Wages	107,065.78	111,797.14	-4,731.36
11560 · Payroll Taxes	8,190.54	8,552.50	-361.96
11580 · State Unemployment Tax	190.36	493.14	-302.78
11590 · Payroll Processing Fees	4.04	5.25	-1.21
Total 66000 · Payroll Expenses	115,450.72	120,848.03	-5,397.31
68300 · Travel and Meetings			
68310 · Conference, Convention, Meeting	70.00	0.00	70.00
Gasoline	0.00	81.20	-81.20
Tolls & Parking	9.25	50.00	-40.75
68320 · Travel-Mileage	1,250.25	1,192.85	57.40
Total 68300 · Travel and Meetings	1,329.50	1,324.05	5.45
Total Expense	161,045.38	166,297.29	-5,251.91
Net Ordinary Income	287,096.87	-1,877.08	288,973.95
Other Income/Expense			
Other Income			
Gain/Loss Sale of Asset	0.00	47,566.19	-47,566.19
Total Other Income	0.00	47,566.19	-47,566.19
Net Other Income	0.00	47,566.19	-47,566.19
Net Income	287,096.87	45,689.11	241,407.76

HOMELESS CENTER FOR STRAFFORD COUNTY
Statement of Revenue & Expenses-Budget vs Actual-Cash Basis
July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
43300 · Direct Public Grants	6,000.00	2,000.00	4,000.00
43330 · Foundation and Trust Grants	24,000.00	31,000.00	-7,000.00
43400 · Direct Public Support			
Restricted-Fund A Need Pledged	0.00	11,500.00	-11,500.00
Restricted-State Tax Credits	0.00	80,000.00	-80,000.00
Restricted - Capital Campaign	256,000.00	90,000.00	166,000.00
Annual Appeal	21,113.00	25,000.00	-3,887.00
43410 · Corporate Contributions			
43415 · Benevity / Liberty Impact Fund	10,193.05		
43435 · Knights of Columbus	1,000.00		
43700 · Turbocam	12,200.21		
43445 · United Way			
43450 · EFSP Funding	4,150.00	2,500.00	1,650.00
43455 · Individual Contributions	1,526.37	600.00	926.37
43460 · United Way Grants	17,967.92	14,000.00	3,967.92
Total 43445 · United Way	23,644.29	17,100.00	6,544.29
43600 · Other Corporate Contributions			
Eversource	1,000.00		
Hannafords	43.75		
Rochester Grange #86	75.00		
Renaissance Firearms	600.00		
43600 · Other Corporate Contributions - Other	3,000.00		
Total 43600 · Other Corporate Contributions	4,718.75		
43410 · Corporate Contributions - Other	0.00	18,600.00	-18,600.00
Total 43410 · Corporate Contributions	51,756.30	35,700.00	16,056.30
Faith Based Org Donations	3,100.00	7,000.00	-3,900.00
43550 · Individuals	16,203.51	3,000.00	13,203.51
Total 43400 · Direct Public Support	348,172.81	252,200.00	95,972.81
Fundraising-Board			
Spring Gaia Event	22,985.00	48,000.00	-25,015.00
Total Fundraising-Board	22,985.00	48,000.00	-25,015.00
44500 · Government Grants			
41200 · Municipality			
44510 · Dover-Facilities	0.00	99,999.96	-99,999.96
44515 · Durham-Facilities	500.00		
44525 · Lee-Facilities	1,000.00		
44530 · Milton-Facilities	1,000.00		
44540 · Rochester-Facilities	0.00	50,000.04	-50,000.04
44545 · Somersworth-Facilities	550.00		
44550 · Barrington-Facilities	1,000.00		
44555 · CDBG-Dover	6,350.00	7,000.00	-650.00
Total 41200 · Municipality	10,400.00	157,000.00	-146,600.00
44500 · Government Grants - Other	21,365.00		
Total 44500 · Government Grants	31,765.00	157,000.00	-125,235.00
45000 · Investments			
45020 · Interest-Profile Fund 1	418.03	0.00	418.03
45030 · Interest-Savings, Short-term CD	5,074.41		
Total 45000 · Investments	5,492.44	0.00	5,492.44
46400 · Other Types of Income	1,150.00		
Housing			

HOMELESS CENTER FOR STRAFFORD COUNTY
Statement of Revenue & Expenses-Budget vs Actual-Cash Basis
July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget
Individuals	3,944.20	8,000.00	-4,055.80
Housing - Other	4,632.80	8,000.00	-3,367.20
Total Housing	8,577.00	16,000.00	-7,423.00
Total Income	448,142.25	506,200.00	-58,057.75
Expense			
Property Taxes	9.00		
Fund Raising Expenses			
Gala Event Expenses	94.36		
Fund Raising Expenses - Other	294.22		
Total Fund Raising Expenses	388.58		
62100 · Contract Services			
62110 · Accounting Fees	7,667.00	5,040.00	2,627.00
62140 · Legal Fees	0.00	25.00	-25.00
62150 · Outside Contract Services	0.00	100.00	-100.00
Total 62100 · Contract Services	7,667.00	5,165.00	2,502.00
62810 · Depreciation Expense	4,326.00	4,326.00	0.00
62800 · Facilities Expense			
Grounds Maintenance	50.00	100.00	-50.00
Janitorial & Pest Control	170.70	100.00	70.70
62840 · Repairs & Maintenance Shelter	-61.00	500.00	-561.00
Total 62840 · Repairs & Maintenance	-61.00	500.00	-561.00
Supplies-General	4,712.69	500.00	4,212.69
62890 · Utilities - Shelter			
Cable	364.26	0.00	364.26
Internet	1,012.27	1,440.00	-427.73
Total 62890 · Utilities - Shelter	1,376.53	1,440.00	-63.47
Utilities - Transitional Units			
Heat-10 Rochester	120.00		
Total Utilities - Transitional Units	120.00	0.00	120.00
Total 62800 · Facilities Expense	6,368.92	2,640.00	3,728.92
65000 · Operations			
Advertising	150.00	200.00	-50.00
65010 · Books, Subscriptions, Reference	67.00	250.00	-183.00
Computer Supplies & Repairs	1,780.97	1,775.00	5.97
Drug Testing	144.00	375.00	-231.00
Dues	1,091.00	800.00	291.00
Food Purchases	425.83	0.00	425.83
Gifts & Recognition			
Other Gifts & Recognition	124.81	0.00	124.81
Volunteer Appreciation	228.44	400.00	-171.56
Total Gifts & Recognition	353.25	400.00	-46.75
Licenses & Fees	75.00	250.00	-175.00
Lunches - Rotary Club	278.00	360.00	-82.00
65040 · Office Expense & Supplies	1,057.97	500.00	557.97
Paypal Fees	165.04	2,500.00	-2,334.96
65020 · Postage and Delivery Expense	1,105.57	1,200.00	-94.43
65030 · Printing and Copying	179.64	250.00	-70.36
Resident Transportation	83.10		
Service Charges-Bank	25.00	50.00	-25.00
Supplies - Operations	4,567.73	0.00	4,567.73
65050 · Telephone Expense			

HOMELESS CENTER FOR STRAFFORD COUNTY
Statement of Revenue & Expenses-Budget vs Actual-Cash Basis
July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget
Cell Phone	480.00	480.00	0.00
Office Telephone	317.18	896.00	-578.82
Total 65050 · Telephone Expense	797.18	1,376.00	-578.82
Website Expense	21.17	432.00	-410.83
Total 65000 · Operations	12,367.45	10,718.00	1,649.45
65100 · Other Types of Expenses			
60920 · Business Registration Fees	0.00	75.00	-75.00
Criminal Background Checks	105.00	750.00	-645.00
65120 · Insurance-Liability, D&O & W.C.	8,697.50	11,000.00	-2,302.50
Resident Expenses	4,335.71		
Total 65100 · Other Types of Expenses	13,138.21	11,825.00	1,313.21
66000 · Payroll Expenses			
11550 · Salaries & Wages	107,065.78	126,128.00	-19,062.22
11560 · Payroll Taxes	8,190.54	9,648.79	-1,458.25
11580 · State Unemployment Tax	190.36	2,516.43	-2,326.07
11590 · Payroll Processing Fees	4.04	0.00	4.04
Total 66000 · Payroll Expenses	115,450.72	138,293.22	-22,842.50
68300 · Travel and Meetings			
68310 · Conference, Convention, Meeting	70.00	0.00	70.00
Tolls & Parking	9.25	50.00	-40.75
68320 · Travel-Mileage	1,250.25	1,500.00	-249.75
Total 68300 · Travel and Meetings	1,329.50	1,550.00	-220.50
Total Expense	161,045.38	174,517.22	-13,471.84
Net Ordinary Income	287,096.87	331,682.78	-44,585.91
Net Income	287,096.87	331,682.78	-44,585.91

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) <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 30%;"> <input checked="" type="checkbox"/> 501(c)(3) </div> <div style="width: 30%;"> <input type="checkbox"/> For-profit authorized under 570.201(o) </div> <div style="width: 30%;"> <input type="checkbox"/> Unit of Government </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 30%;"> <input type="checkbox"/> Faith-based Organization </div> <div style="width: 30%;"> <input type="checkbox"/> Institution of Higher Education </div> </div> <div style="margin-top: 5px;"> <input type="checkbox"/> Other (Explain): </div>	
Tax ID # 02-0407497	
*DUNS # 017249801	*SAM Expiration Date 12/2/2020

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Rochester CDBG funds requested for activity/project: \$ 23,360
<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>) Replacement of 24 windows at the Emergency Shelter</p>

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.

BENEFICIARIES
Beneficiaries:

For **FY 2022 (7/1/2021 – 6/30/2022)** please provide the *estimated* number of unduplicated Rochester 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): 40

For **FY 2020 (7/1/2019 – 6/30/2020)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 41 in the Emergency Shelter and 5 in Transitional Housing

Were Dover CDBG funds used to fund this activity or project in **FY 2021 (7/1/2020 – 6/30/2021)**: Yes

If so, how much? \$115,000 was awarded in Fy19/20 for a kitchen remodel and generator install that could not be completed due to COVID, in FY 20/21 \$15,000 was added to this award. We are currently waiting for the City to go to bid for this project.

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 Rochester low-moderate income individuals.

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: Removal and replacement of 24 windows that are all part of the original building installed in the late 80's early 90's. Currently more than half are broken or in need of parts that have been on back order for 9 months.

Describe how the project will ultimately benefit Dover low/moderate income individuals or Rochester presumed benefit populations : Shelter guests will be able to open the windows during three quarters of the year to get fresh air. This is also reduce the overall cost of the shelter to heat in the winter, as the new windows will be more fuel-efficient.

Proposed project starting date: October 21 or April 22 depending on both the City and contractors/materials availability

Proposed project completion date: Roughly 1 week after start barring any significant unforeseen complications

Provide a total project cost broken down by major phases of the project (purchase property, clearing & grading, foundation, building construction, etc.): \$1,168.04 per window, this includes removal and disposal of old window and install of new one.

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.
Windows in Bedrooms will not be marked "Locked/Do not open"	Broken windows that are opened will not fall closed, potentially harming someone.

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 60 days while family's stays are 90 to 180 days. The transitional housing program provides longer term stays for families who have serious obstacles to obtaining permanent housing. Families may stay in this program for up to 2 years.

AUDIT AND EVALUATION

Does your organization have an annual CPA audit or other financial statement? Yes
If yes, please submit most recent audit or financial statements as an attachment to this application.

Is your organization evaluated by outside agencies or programs? No
If yes, please note the agency/program and how often the evaluation occurs.

BOARD OF DIRECTORS

Name	Residence (city/town)
FX Bruton, Esq., President	Dover, NH
Stan Robbins, Vice President	Dover, NH
Robert Fuller, CPA, Treasurer	Dover, NH
Janet Insolia, Secretary	Dover, NH
Phyllis LaPointe, Member	Barrington, NH
Estelle Lewis, Member	Dover, NH
Jennifer Stevens, Member	Rye, NH
Alicia McLaughlin, Member	Dover, NH
John Lewis, Esq., Member	Durham, NH

Vicki Roundy, Esq., Member	Barrington, NH
Jacqueline Williams	Dover, NH
Tasha Dworjanyn	Dover, NH
Brad Gould, Member	Dover, NH
Mark Bowen (pending 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. <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)			
Program Assistant			
Resident Managers x 6			
Case Manager			
Other:			
TOTAL PROPOSED BUDGET:			

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) Window replacement			
At a cost of \$1,168.04 each	\$23,360	\$4,664.96	\$28,032.96
<i>Total Hard Costs</i>			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			

Total Soft Costs			
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 Rochester CDBG amount requested.*

Funding Source (Name(s) of funding source(s))	Committed, Pending or Proposed Amount (\$):	Total Amount (\$)	Explanation
State: SGIA	Committed: \$95,000* Pending: Proposed:	\$95,000	We never know year to year what the contract will be however we do not anticipate it being below this amount
Local: Direct Public Support, United Way	Committed: \$68,000 Pending: \$30,000 Proposed:	\$98,000	This is our budget amount for FY21, it is \$20,000 less than what was realized in FY20 and \$9,000 more than what was realized in FY19
Private: Dover CDBG	Committed: \$10,000 Pending: \$ Proposed: \$	\$10,000	We do not anticipate this figure being less than this.
Portsmouth CDBG:	Committed: Pending: Proposed:		We do not apply for this funding as we do not serve many Portsmouth residents and some years have none.
Federal: FEMA/HUD	Committed: \$5,000 Pending: \$ Proposed:	\$5,000	This is an accurate estimate based on years of receiving this funding.
Other: Service Fees/Transitional Rent	Committed: \$29,000 Pending: Proposed:	\$29,000	These are funds we receive from Cities and towns for the clients they refer to us or from clients themselves with an income source.
Other: Fundraising efforts (bingo, Holiday Appeal, Games of Chance, special events)	Committed: \$100,000 Pending: \$26,000 Proposed:	\$126,000	MFP has historically successfully fundraised the committed amount, the pending amount reflects the unknown with COVID-19.
Total:	Committed: \$307,000 Pending: \$56,000 Proposed:	\$363,000	

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
---	---	-------------

My Friend's Place	Committed:	\$4,664.96	My Friend's Place is committed to this project however in an uncertain COVID-19 world we are unsure if we will have the capacity to commit more funds to this project at this time.
	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, 2020 to June 30, 2020		Current Year	Next Year (projected)
REVENUES			
Federal Funds		\$6,000	\$6,000
State Funds		\$80,115	\$90,000
Foundations/Private Contributions		\$78,000	\$78,000
United Way		\$20,000	\$20,000
Fundraising or other income		\$96,200	\$140,000
Other (describe) COVID-19 Relief Funds		\$37,410	\$0
Community Dev. Block Grant (include anticipated request)		\$52,000	30,000
TOTAL REVENUE		\$364,325	\$364,000
EXPENSES			
Salaries		\$238,824	\$239,000
Fringe Benefits		\$15,600	\$16,000
Supplies (include printing/copying)		\$14,000	\$14,000
Travel		\$1,200	\$1,200
Training		\$300	\$300
Communications		\$6,800	\$7,000
Audit		N/A	N/A
Property Maintenance		\$31,000	\$31,000
Service Contracts		\$12,150	\$12,150
Utilities		33,872	\$34,000
Other (describe)	Fundraising	\$2,500	\$2,500
	Background Checks	\$400	\$400
	Resident support services	\$900	\$900
	Volunteer Support	\$500	\$500
TOTAL EXPENSES		\$358,046	358,950
NET (Income - Expenses)			

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 Sub recipient	Total Federal Expenditures
U.S. Dept. of Urban Development/FEMA/EFSP	United Way	Unknown	Unknown	\$5,400 in FY20/21 Unknown for current FY	\$5,400 in FY20/21 \$0 in current FY
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 Human Services	My Friend's Place	Unknown	02-0407497	\$97,187	\$15,521.74
	[Program Name]				
NERF/CARES ACT	NERF	Unknown	Unknown	\$37,410.75	\$37,410.75
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:	Dover CDBG	Unknown	Unknown	\$16,000 current FY	\$8,130.10
	Rochester CDBG	Unknown	Unknown	\$30,000 current FY	\$0
Total Local Assistance:	[Agency Name]			\$	\$
Total State and Local Awards				\$180,597.75	\$61,062.59
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$180,597.75	\$61,062.59

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

Susan M. Ford

PRINTED NAME

11/18/2020

DATE

Executive Director

TITLE

Littlefield Construction Services

374 Bay Rd.

Farmington, NH 03835

(603)978-1145/Littlefieldcs@yahoo.com

Responsible Parties:

A. Littlefield Construction Services
374 Bay Rd.
Farmington, NH 03835

B. My Friends Place
368 Washington St
Dover, NH, 03820

Date of Estimate: 8/29/2020

Site Location: 368 Washington St, Dover, NH, 03820

Job Description: Window Replacement

1) Demo

- a) Remove interior extension jambs, casings, sill and apron
- b) Remove exterior casings
- c) Remove existing window unit
- d) Dispose of all of the above

2) Install

- a) Prep opening and install new construction style double hung vinyl window unit
- b) Fabricate and install exterior casings, picture frame style- cellular PVC board- modify siding as necessary
- c) Install foam insulation
- d) Fabricate and install extension jambs and interior casings, picture frame style – primed pine and 3 1/2" colonial

3) Finish

- a) Caulk all joints and fill all nail holes – interior and exterior
- b) Paint interior to match existing trim, 2 coats
- c) Clean up and dispose of any remaining debris

Total Cost:.....\$1,168.04

*****Notes*****

This price reflect the replacement one of window – all labor, disposal and material costs are included in this price

Payment Terms:

- a. ½ due at start, balance due within 30 days of completion.

Owner's Responsibilities:

- a. Promptly notifies Littlefield Construction Services of any changes and/or extra work.

Littlefield Construction Services Rights and Responsibilities:

- a. Littlefield Construction Services shall take all reasonable safety precautions with respect to its work.
- b. Littlefield Construction Services shall comply with all laws, ordinances, rules, regulations, and orders of any public authority bearing on the performance of the work under agreement.

Parties agree that New Hampshire State Law shall apply to any and all disputes concerning the above contract.

Client

Littlefield Construction
Services

Signature

Date

Printed Name

Title

Signature

Date

Printed Name

Title

*Littlefield Construction Services carries liability insurance for up to \$1,000,000

*Littlefield Construction Services will honor factory warranties on all products. All work is insured against any issues related to installation for 1 year.

This proposal is valid for ten days. All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration from the above specifications involving extra

costs will be executed only upon written orders and will become an extra charge above and beyond the estimate. All agreements are contingent upon strikes, accidents or delays beyond our control. Owner is responsible for carrying any flood, fire, tornado, and any other necessary insurance. Any court and/or legal costs associated with collecting payments shall be reimbursed to Littlefield Construction Services by owner. Littlefield Construction Services is not responsible for damage caused by deliveries beyond the curb line, including lawns and driveways.

MY FRIEND'S PLACE

FINANCIAL STATEMENTS

Years Ended June 30, 2019 and 2018

TABLE OF CONTENTS

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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, 2019 and 2018, 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.

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, 2019 and 2018, 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 28, 2020

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

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 153,364	\$ 146,327
Grants receivable	36,493	36,245
Investments	1,169	1,086
Inventory	2,662	1,422
Prepaid expenses	<u>2,619</u>	<u>4,684</u>
Total current assets	196,307	189,764
PROPERTY, PLANT AND EQUIPMENT		
Land	87,150	87,150
Buildings and improvements	815,085	815,085
Furniture and fixtures	42,634	41,071
Equipment	<u>42,511</u>	<u>13,850</u>
Total property and equipment	987,380	957,156
Less accumulated depreciation	<u>506,504</u>	<u>482,742</u>
Property and equipment, net	480,876	474,414
OTHER ASSETS		
Endowment investments	9,760	9,963
Cash and cash equivalents	<u>806</u>	<u>2,400</u>
Total other assets	<u>10,566</u>	<u>12,363</u>
TOTAL ASSETS	<u>\$ 687,749</u>	<u>\$ 676,541</u>
<u>LIABILITIES & NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable	\$ 1,725	\$ 2,431
Accrued payroll and payroll taxes	3,399	2,832
Accrued earned time	<u>1,985</u>	<u>4,925</u>
Total current liabilities	7,109	10,188
SECURITY DEPOSITS		
	<u>806</u>	<u>2,400</u>
Total liabilities	7,915	12,588
NET ASSETS		
Without donor restrictions	665,716	653,990
With donor restrictions	<u>14,118</u>	<u>9,963</u>
Total net assets	<u>679,834</u>	<u>663,953</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 687,749</u>	<u>\$ 676,541</u>

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

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

	<u>2019</u>	<u>2018</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Public support and revenue:		
Public support		
Grants	\$ 164,832	\$ 150,636
Donations	84,024	65,185
United Way	18,124	16,808
Total public support	<u>266,980</u>	<u>232,629</u>
OTHER REVENUE		
Gaming revenue, net	77,761	48,292
Rent and miscellaneous	28,887	22,348
Interest income	87	142
Unrealized gain (loss) on investments	83	(21)
Total other revenue	<u>106,818</u>	<u>70,761</u>
Total public support and revenue	<u>373,798</u>	<u>303,390</u>
FUNCTIONAL EXPENSES		
Program services	296,690	275,292
Management and general	57,922	55,685
Fundraising	7,460	8,212
Total functional expenses	<u>362,072</u>	<u>339,189</u>
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	11,726	(35,799)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	<u>4,155</u>	<u>13</u>
INCREASE (DECREASE) IN NET ASSETS	15,881	(35,786)
NET ASSETS, Beginning	<u>663,953</u>	<u>699,739</u>
NET ASSETS, Ending	<u>\$ 679,834</u>	<u>\$ 663,953</u>

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
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2018

	Program	Management and General	Fundraising	Total
Classified advertising				
and public relations	\$ -	\$ 1,940	\$ -	\$ 1,940
Depreciation expense	21,920	1,073	-	22,993
Employee benefits	28,723	4,787	684	34,194
Insurance	4,410	6,616	-	11,026
Maintenance and repairs	16,264	449	-	16,713
Miscellaneous	6,155	122	-	6,277
Office expense	1,614	3,255	4,593	9,462
Professional fees	210	7,872	-	8,082
Resident support services	1,566	-	-	1,566
Salaries and wages	143,430	23,850	2,650	169,930
Supplies	7,334	2,681	-	10,015
Taxes, payroll	11,990	1,999	285	14,274
Telephone	4,835	254	-	5,089
Transportation expense	1,083	-	-	1,083
Utilities	25,758	787	-	26,545
TOTAL EXPENSES	\$ 275,292	\$ 55,685	\$ 8,212	\$ 339,189

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

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

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 15,881	\$ (35,786)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Unrealized (gain) loss on investments	(83)	21
Investment (income) loss	203	(34)
Depreciation	23,761	22,993
(Increase) decrease in:		
Grants receivable	(248)	22,290
Inventory	(1,239)	3,513
Prepaid expenses	2,065	(92)
Increase (decrease) in:		
Accounts payable	(706)	163
Accrued payroll and payroll taxes	567	112
Accrued earned time	(2,940)	(3,703)
Security Deposits	<u>(1,594)</u>	<u>2,107</u>
Total adjustments	19,786	47,370
Net cash provided by operating activities	35,667	11,584
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(30,224)	-
Acquisition of investments	<u>-</u>	<u>(31)</u>
Net cash used by investing activities	(30,224)	(31)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net increase in cash	5,443	11,553
Cash at beginning of year	<u>148,727</u>	<u>137,174</u>
CASH AT END OF YEAR	\$ <u>154,170</u>	\$ <u>148,727</u>

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 and \$9,619 held by the Organization as of June 30, 2019 and 2018, respectively. 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 is not available for any other purpose.

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, 2019 and 2018, 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, 2019 and 2018, 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 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.

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 28, 2020, the date that the financial statements were available to be issued.

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 - NET ASSETS WITH DONOR RESTRICTIONS

As of June 30, 2019 and 2018, My Friend's Place has net assets with donor restrictions of \$9,760 and \$9,963, respectively, invested with The New Hampshire Charitable Foundation. In addition, for the year ended June 30, 2019, My Friend's Place has net assets with donor restrictions of \$4,358 held for the purchase of computer equipment.

NOTE E - 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, 2019, gaming revenue, net of \$77,761 consisted of gaming revenue of \$802,000 less expenses of \$724,239.

For the year ended June 30, 2018, gaming revenue, net of \$48,292 consisted of gaming revenue of \$708,942 less expenses of \$660,650.

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

NOTE F - 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, 2019 and 2018, retirement expense was \$2,870 and \$2,656, respectively.

NOTE G - LEASING ARRANGEMENTS

My Friend's Place rents property under cancelable leasing arrangements. Lease expense was \$360 and \$933 for the years ended June 30, 2019 and 2018, respectively.

NOTE H - 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.

NOTE I - 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.

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

NOTE J - RESTATEMENT OF FINANCIAL STATEMENTS

Certain items previously reported in the financial statements for the year ended June 30, 2018 have been reclassified to facilitate comparability with the presentation of the June 30, 2019 financial statements. The reclassified items include the change from three categories of net assets to two categories of net assets as well as certain disclosures required by generally accepted accounting principles. In addition, inventory of Bingo materials and supplies decreased \$4,052. Gaming revenue, net decreased \$4,052 and the decrease in net assets without donor restrictions decreased \$4,052.

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>2019</u>	<u>2018</u>
Cash	\$ 153,364	\$ 146,327
Investments	<u>1,169</u>	<u>1,086</u>
	154,533	147,413
Less those unavailable for General expenditures within One year, due to:		
Contractual or donor imposed restrictions	4,358	-
Board designations	-	-
Financial assets available To meet cash needs for General expenditures within One year	<u>\$ 150,175</u>	<u>\$ 147,413</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.



CDBG APPLICATION

CITY OF DOVER, NH COMMUNITY DEVELOPMENT BLOCK GRANT FY2022

APPLICANT INFORMATION	
Organization City of Dover	Tax ID 02-6000230
Name of Program or Project City Hall Barrier Removal FY22	
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 <i>(Note: More than one may apply)</i>	
<div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> 501(c)(3) </div> <div> <input type="checkbox"/> For-profit authorized under 570.201(o) </div> <div> <input checked="" type="checkbox"/> Unit of Government </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div> <input type="checkbox"/> Faith-based Organization </div> <div> <input type="checkbox"/> Institution of Higher Education </div> </div> <div style="margin-top: 5px;"> <input type="checkbox"/> Other (Explain): </div>	
Tax ID # 02-6000230	
*DUNS # 099359168	*SAM Expiration Date

** 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: \$ \$70,000
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>) Renovations to City Hall to address ADA Compliance/Barrier Removal requirements.

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

BENEFICIARIES
<p>Beneficiaries:</p> <p>For FY2021 (7/1/21 – 6/30/22) 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): Approximately 1,000 people</p> <p>For FY2020 (7/1/19 – 6/30/20) please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: N/A</p> <p>Were Dover CDBG funds used to fund this activity or project in FY2021 (7/1/20 – 6/30/21): No</p> <p>If so, how much? NA</p>
<p>Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) Improvements targeted to address two CDBG Presumed Benefit groups (“elderly” and “severely disabled adults”)</p>

NARRATIVE – <u>PUBLIC SERVICE ACTIVITY ONLY</u>
<p>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</p> <p>Please indicate who prepared the overall cost estimate for the activity. N/A</p>

NARRATIVE – PUBLIC FACILITY PROJECT ONLY

Please provide the following information for the proposed Project....not the Organization:

Describe the nature of the project: ADA based improvements to City Hall including modifications to first floor bathrooms, installation of compliant signage/information and removal of barriers/objects to access.

Describe how the project will ultimately benefit Dover low/moderate income individuals or Dover presumed benefit populations : Improvements are eligible as they target HUD identified “presumed benefit” population groups of “elderly” and “severely disabled adults”.

Proposed project starting date: Fall, 2021

Proposed project completion date: Spring, 2022

Provide a total project cost broken down by major phases of the project (purchase property, clearing & grading, foundation, building construction, etc.): Design and Oversight @ \$10,000.00; Construction (demo, plumbing, electrical, carpentry, fixtures, etc.) @ \$55,000.00; Signage @ \$5,000.00

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.
Improved access	Completed improvements consistent with barrier removal/ADA compliance.

ORGANIZATION**DESCRIPTION OF ORGANIZATION**

Please provide a description for the Organization that is undertaking the activity or project. City of Dover

AUDIT AND EVALUATION

Does your organization have an annual CPA Audit? Yes

If yes, please submit most recent Audit.

Is your organization evaluated by outside agencies or programs? Yes

If yes, please note the agency/program and how often the evaluation occurs. Government Finance Officers Association of the United States and Canada

BOARD OF DIRECTORS	
Name	Residence (city/town)
N/A	

BUDGET

Use box 1 or 2 below to provide a budget. Include all proposed expenses.

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)			
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	60,000.00		60,000.00
Other (list)			
<i>Total Hard Costs</i>			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering	10,000.00		
Other(list):			10,000.00
<i>Total Soft Costs</i>			
TOTAL PROPOSED BUDGET:	70,000.00	0	70,000.00

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: Pending: Proposed:	na	
State:	Committed: Pending: Proposed:	na	
Local:	Committed: Pending: Proposed:		In-kind: Community Services oversight.
Private:	Committed: Pending: Proposed:	na	
Portsmouth CDBG:	Committed: Pending:	na	

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

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:	In-kind: Community Services oversight.
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 7/1/2020 to 6/31/2021	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)		

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: _____
Authorized Official - signature Date

Christopher G Parker, AICP
Print Name

Assistant City Manager: Director of Planning and Strategic Initiatives
Print Title



CDBG APPLICATION

CITY OF DOVER, NH COMMUNITY DEVELOPMENT BLOCK GRANT FY2022

APPLICANT INFORMATION										
Organization City of Dover	Tax ID 02-6000230									
Name of Program or Project Rental Unit Rehab FY22										
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) <table><tbody><tr><td><input type="checkbox"/> 501(c)(3)</td><td><input type="checkbox"/> For-profit authorized under 570.201(o)</td><td><input checked="" type="checkbox"/> Unit of Government</td></tr><tr><td><input type="checkbox"/> Faith-based Organization</td><td><input type="checkbox"/> Institution of Higher Education</td><td></td></tr><tr><td colspan="3"><input type="checkbox"/> Other (Explain):</td></tr></tbody></table>		<input type="checkbox"/> 501(c)(3)	<input type="checkbox"/> For-profit authorized under 570.201(o)	<input checked="" type="checkbox"/> Unit of Government	<input type="checkbox"/> Faith-based Organization	<input type="checkbox"/> Institution of Higher Education		<input type="checkbox"/> Other (Explain):		
<input type="checkbox"/> 501(c)(3)	<input type="checkbox"/> For-profit authorized under 570.201(o)	<input checked="" type="checkbox"/> Unit of Government								
<input type="checkbox"/> Faith-based Organization	<input type="checkbox"/> Institution of Higher Education									
<input type="checkbox"/> Other (Explain):										
Tax ID # 02-6000230										
*DUNS # 099359168	*SAM Expiration Date									

* *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: \$ \$50,000
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>) 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. Dover City Hall.

BENEFICIARIES
Beneficiaries: For <u>FY2021</u> (7/1/21 – 6/30/22) 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 <u>FY2020</u> (7/1/19 – 6/30/20) 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 FY2021 (7/1/20 – 6/30/21): Funds were allocated but not utilized because of issues related to Coronavirus. If so, how much? \$48,425.00
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</u> ACTIVITY ONLY
Please provide a detailed description for the proposed <u>Activity</u> <i>not the Organization</i> . 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 – <u>PUBLIC FACILITY</u> PROJECT ONLY
Please provide the following information for the proposed <u>Project</u> <i>not the Organization</i> : 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.

Proposed project starting date: Fall, 2021

Proposed project completion date: Fall, 2022

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. A small portion of the funds will be used for administering the program.

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

AUDIT AND EVALUATION

Does your organization have an annual CPA Audit? Yes

If yes, please submit most recent Audit.

Is your organization evaluated by outside agencies or programs? Yes

If yes, please note the agency/program and how often the evaluation occurs. Government Finance Officers Association of the United States and Canada

BOARD OF DIRECTORS	
Name	Residence (city/town)
N/A	

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	50,000.00		50,000.00
Other (list)			
<i>Total Hard Costs</i>			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			
<i>Total Soft Costs</i>			
TOTAL PROPOSED BUDGET:	50,000.00	0	50,000.00

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: Pending: Proposed:	na	
State:	Committed: Pending: Proposed:	na	
Local:	Committed: Pending: Proposed:		In-kind: Planning Department and Inspection Services.
Private:	Committed: Pending: Proposed:	na	
Portsmouth CDBG:	Committed: Pending:	na	

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

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:		In-kind: Planning Department and Inspection Services.
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 7/1/2020 to 6/31/2021		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)		

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: _____
Authorized Official - signature Date

Christopher G Parker, AICP
Print Name

Assistant City Manager: Director of Planning and Strategic Initiatives
Print Title