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Virginia M. Barry, Ph.D.  
Commissioner of Education  
Tel. 603-271-3144

Paul Leather  
Deputy Commissioner of Education  
Tel. 603-271-3801

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF EDUCATION  
101 Pleasant Street  
Concord, N.H. 03301  
FAX 603-271-1953  
Citizens Services Line 1-800-339-9900

May 14, 2014

Sole Source

Her Excellency, Governor Margaret Wood Hassan  
and the Honorable Council  
State House  
Concord, NH 03301

**REQUESTED ACTION**

Authorize the Department of Education to fund a **sole source** grant to the Community Action Partnership of Strafford County, Dover, NH (Vendor Code 177200) to offer extended day programming, in partnership with the Farmington School District, for youth and their families effective upon Governor and Council approval for the period of July 1, 2014 through June 30, 2015 in amount not to exceed \$301,152.38.

**100% Federal Funds.**

Funding is available in account titled 21st Century Community Learning Center.

FY 15

06-56-56-562010-32770000-072-500577 Grants-Federal

\$301,152.38

Subject to Governor and Council approval, authorize the Department of Education to exercise a renewal option on this grant for up to three additional fiscal years.

**Explanation**

This **sole source** request is due to the fact that the original fiscal partner, Northern Strafford County Health and Safety Council, Rochester, NH (Vendor Code 158630), originally approved by Governor and Council on 6/19/13/, item #193, no longer has the capacity to provide the necessary fiscal management due to their restructuring. The program services provided by the grant will now be coordinated by Community Action Partnership of Strafford County, in collaboration with the Farmington School District. CAP has experience overseeing child based programming and has a strong infrastructure in order to provide the fiscal management. In addition, CAP also provides financial and



Her Excellency, Governor Margaret Wood Hassan  
and The Honorable Council

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educational support for parents and families. This project will serve grades K-12 Farmington School District youth and their families.

New Hampshire anticipates a FY 2015 grant award in the amount of \$5,643,199.00 from the United States Department of Education under the 21<sup>st</sup> Century Community Learning Center program, Title IVB. This program provides grants to inner city and rural schools, community based organizations, youth development agencies and other educational agencies to provide expanded learning opportunities outside of regular school hours for children in a safe environment. The programs will offer students a broad array of additional services, programs, and activities such as tutorial services, youth development activities, drug and violence prevention, counseling programs, art, music, recreation programs, and technology education. These programs and services are designed to reinforce and complement the regular academic program of the participating students.

The competition process includes: a Bidders Conference, publication of the RFP, technical support during the proposal writing process, review and scoring of the proposal by three reviewers, and award determinations based on this review process. The reviewers for all proposals include representation from: experienced 21<sup>st</sup> Century Community Learning Center and school day professionals, higher education, state agencies and community based organizations.

The United States Department of Education legislation allows for five year 21<sup>st</sup> Century Community Learning Center grants to serve youth and their families during the out of school time hours. Grants are annually pending the receipt of an Annual Performance Report that indicates sufficient progress and the availability of federal funds.

This is the second year of a five year grant. The renewal option is included as those selected for funding are eligible for five years of funding based on previous successful progress. In the event Federal Funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,



Virginia M. Barry, Ph.D.  
Commissioner

VMB:SB  
Enclosures



OBM FORM 1  
9/2005

**PROJECT APPLICATION BUDGET AND DESIGNATION OF APPLICATION MANAGER/ PROJECT MANAGER**

PROJECT # 45337  
CHANGE # \_\_\_\_\_  
PAGE 1 of 2

**Federal/State Program Title:** 21st Century Community Learning Center

**FROM:** Community Action Partnership of Strafford County **TO:** NH Department of Education  
P.O.Box 160  
Dover, NH 03821-0160

**SAU/RA** 61  
**Proposed Project Title:** FAMEE (Farmington And Middleton Extending Education) Project Period: 1-Jul-14 to: 30-Jun-15

TYPE OF CHANGE	
	BUDGET
	FUND AUTH
	FISCAL AGENT
	OTHER

\*\*\*\*The following information is required for all projects\*\*\*\*

**PROJECT MANAGER:** NAME: Dean Poland **TITLE:** Program Director  
ADDRESS: 51, School Street, Farmington, NH 03835 **TELEPHONE:** (603) 509-0472  
E-MAIL ADDRESS: dpoland@hscstrafford.org **FAX:** (603) 755-9473

**FINANCIAL CONTACT:** NAME: Betsey Andrews-Parker **TELEPHONE:** (603) 516-8193  
E-MAIL ADDRESS: bandrewsparker@co.strafford.nh.us **FAX:** (603) 516-8140

The above named person is designated as Project Manager. I hold the Project Manager responsible for implementing the project in accordance with the approved project, for remaining within the budget limitations, for ensuring that only authorized items required to implement the project are charged to the project, and for initiating request to amend the approved project. No services or supplies will be ordered or charged to the project without written approval of the Project Manager.

**THE APPLICANT AGENCY AGREES AND CERTIFIES THAT:**

- This grant will be administered in accordance with the applicable provisions of the following federal laws and regulations:
  - Education Department General Administrative Regulations (EDGAR) in Title 34 Code of Federal Regulations (CFR), Parts 74, 75, 76, 77, 79, 80, 82, 85, 86; Civil Rights Regulations in 34 CFR, Parts 100 through 106, and specific program laws and regulations.
  - Any amendments in effect on the date of this grant award or to become effective during the project period are incorporated.
- Grant accounting and financial reporting will be in accordance with New Hampshire Department of Education "Federal Funds Financial Management Manual".
- Authorized funds will be obligated and expended only for the purpose described in the approved project proposal and budget.
- Audits will be in compliance with the Single Audit Act Amendments of 1996 (P.L. 104-156) and U.S. Office of Management and Budget (OMB) Circulars.
- Project approval, if given, will be on the condition that full funding of the Approved Budget and payment by the grantor are contingent upon the availability of a Federal Grant and Appropriation Authority approved by the General Court of New Hampshire or the Governor and Council of this State for this purpose. Neither the State nor the Department of Education shall be liable for payments under this grant except from such funds.

**FISCAL AGENT - MAKE CHECKS PAYABLE TO:**  
Community Action Partnership of Strafford County  
P.O.Box 160  
Dover, NH 03821-0160

APPROVED INDIRECT COS 5 %

Betsey Andrews-Parker Executive Director  
PRINT NAME AND TITLE of SAU SUPERINTENDENT OF SCHOOLS  
or RA/CHIEF FINANCIAL OFFICER  
  
SIGNATURE SAU SUPERINTENDENT OF SCHOOLS  
or RA/CHIEF FINANCIAL OFFICER  
4/14/14 DATE



**BUDGET SUMMARY BY OBJECT AND FUNCTION CODES**

(See NH Financial Accounting Handbook 1999 Edition pages A-38 through A-75)

OBJECT CODE	1000 INSTRUCTION	2000 SUPPORT	2 ADMIN	5000 INDIRECT	TOTAL
100			\$206,300.00	BELOW CANNOT INCLUDE	\$206,300.00
200			\$28,564.49	AUDIT FEES	\$28,564.49
300			\$8,880.00	WHEN A PROJECT LINE ITEM	\$8,880.00
400					\$0.00
500			\$24,727.30		\$24,727.30
600			\$17,340.00		\$17,340.00
700			\$1,000.00		\$1,000.00
800					\$0.00
900			\$14,340.59		\$14,340.59
<b>TOTALS</b>			<b>\$301,152.38</b>		<b>\$301,152.38</b>

**DETAIL OF PROPOSED BUDGET**

FUNCTION CODE	OBJECT CODE	BUDGET AMOUNT	DETAILED INFORMATION	FUNCTION CODE	OBJECT CODE	BUDGET AMOUNT	DETAILED INFORMATION
2210	110	\$206,300.00	Salaries				
2210	211	\$9,000.00	Health				
2210	212	\$1,050.00	Dental				
2210	214	\$850.00	STD and LTD				
2210	220	\$13,464.49	Benefits (SSA, Medicare)				
2210	230	\$1,500.00	Retirement				
2210	250	\$1,500.00	Unemployment				
2210	260	\$1,200.00	Workers Comp				
2210	320	\$2,380.00	Contractual for Programs				
2210	321	\$6,500.00	Professional Development				
2100	510	\$14,735.00	Bus transportation				
2210	531	\$2,160.00	Phone/cell				
2100	534	\$300.00	Postage				
2100	550	\$500.00	Printing & copying				
2100	580	\$7,032.30	Field trips/academic enrichment				
2100	610	\$2,500.00	Supplies for programs				
2210	610	\$10,340.00	Snacks for participants				
2210	643	\$4,500.00	Database usage				
2110	730	\$1,000.00	Equipment				
5200	930	\$14,340.59	Indirect costs				
<b>SUB TOTAL/TOTAL</b>		<b>\$301,152.38</b>	////////////////////	<b>SUB TOTAL/TOTAL</b>		<b>-</b>	////////////////////

*NSP*

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# State of New Hampshire Department of State

## CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that Community Action Partnership of Strafford County is a New Hampshire nonprofit corporation formed May 25, 1965. I further certify that it is in good standing as far as this office is concerned, having filed the return(s) and paid the fees required by law.



In TESTIMONY WHEREOF, I hereto  
set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 4<sup>th</sup> day of April A.D. 2014

A handwritten signature in cursive script, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State





# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
3/13/2014

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

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

PRODUCER CGI Business Insurance PO Box 1260  North Hampton NH 03862	CONTACT NAME: Kathleen Flibotte, CISR
	PHONE (AG. No. Ext): (603) 964-6065 x101 FAX (AG. No.): (603) 964-9029 E-MAIL ADDRESS: kflibotte@dbwarlick.com
INSURED Community Action Partnership of Strafford County & CAP of Strafford County Head Start PO Box 160 Dover NH 03821-1060	INSURER(S) AFFORDING COVERAGE
	INSURER A: Hanover Insurance Company
	INSURER B: Travelers Indemnity Co
	INSURER C:
	INSURER D:
	INSURER E:

COVERAGES CERTIFICATE NUMBER: 13-14 REV Master Incl Pro REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR			ZHVA192135 00	12/31/2013	12/31/2014	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COM/OP AGG \$ 1,000,000
	GENL AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS			AHVA156930 00	12/31/2013	12/31/2014	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Uninsured motorist combined \$ 1,000,000
	X UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$ 0						
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			6KUB 5B34239-1-13	12/31/2013	12/31/2014	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Professional Liability			ZHVA192135 00	12/31/2013	12/31/2014	Each Occurrence \$1,000,000 Aggregate \$3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)  
Workers Compensation Coverage-Statutory State - NH The following officers have not elected coverage under the Workers Compensation coverage: Mark Rideout President, Carol Garlough VP, Jani Mosca Treas.

CERTIFICATE HOLDER  21st Century Community Learning Centers NH Department of Education 101 Pleasant Street Concord, NH 03301	CANCELLATION  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE  Edward Young/KF



**Community Action Partnership  
of Strafford County**

**Independent Auditors' Report and  
Management's Financial Statements**

**December 31, 2012**

**Ron L. Beaulieu & Company**

**CERTIFIED PUBLIC ACCOUNTANTS**

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

**DECEMBER 31, 2012**

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# Ron L. Beaulieu & Company

CERTIFIED PUBLIC ACCOUNTANTS

[www.rlbco.com](http://www.rlbco.com)  
[accting@rlbco.com](mailto:accting@rlbco.com)

41 Bates Street  
Portland, Maine 04103

Tel: (207) 775-1717  
Fax: (207) 775-7103

## INDEPENDENT AUDITORS' REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Partnership of Strafford County, which comprise the statements of financial position as of December 31, 2012 and 2011, 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 judgments, including assessment of the risks of material misstatements 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, 2012 and 2011, 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.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 31, 2013, 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 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.

*Ron L. Beaulieu & Co.*

Portland, Maine  
July 31, 2013

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31,**

	<b>2012</b>	<b>2011</b>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 442,627	\$ 279,981
Contracts receivable (net)	670,252	1,147,746
Inventory	113,598	160,373
Prepaid expenses	41,261	35,923
Total current assets	1,267,738	1,624,023
<b>FIXED ASSETS</b>		
Real estate	719,429	719,429
Vehicles and equipment	862,174	1,217,476
Total fixed assets	1,581,603	1,936,905
Less - accumulated depreciation	(873,643)	(1,132,426)
Net fixed assets	707,960	804,479
<b>OTHER ASSETS</b>		
Cash - security deposits	11,279	17,171
Total other assets	11,279	17,171
<b>TOTAL ASSETS</b>	<b>\$ 1,986,977</b>	<b>\$ 2,445,673</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	33,577	317,684
Accrued payroll	87,522	74,449
Accrued expenses	47,476	242
Accrued compensated absences	68,621	80,000
Deferred revenue	483,720	637,245
Line of credit	90,000	90,000
Security deposits payable	2,993	36,431
Current portion of long term debt	34,050	43,842
Total current liabilities	847,959	1,279,893
<b>LONG-TERM DEBT, less current portion</b>	-	-
<b>TOTAL LIABILITIES</b>	847,959	1,279,893
<b>NET ASSETS</b>		
Unrestricted	1,139,018	1,165,780
<b>TOTAL NET ASSETS</b>	1,139,018	1,165,780
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,986,977</b>	<b>\$ 2,445,673</b>

See accompanying independent auditors' report and management's notes to financial statements.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
STATEMENTS OF ACTIVITIES  
YEARS ENDED DECEMBER 31,**

	<u>2012</u>	<u>2011</u>
<b>REVENUES</b>		
Grant and contract support	\$ 7,473,264	\$ 8,125,790
Contributions	390,396	216,269
Rental income	10,512	3,145
Interest income	872	929
Fees for service	255,110	359,296
Fundraising	4,230	4,520
Other revenue	6,388	53,246
In-kind contributions	787,562	875,710
<b>TOTAL REVENUES</b>	<u>\$ 8,928,334</u>	<u>\$ 9,638,905</u>
<b>EXPENSES</b>		
Program services:		
Child services	3,463,622	3,756,476
Community services	816,014	842,062
Energy assistance	2,750,053	3,480,874
Housing	179,657	152,811
Weatherization	857,534	1,032,396
Workforce development	209,060	199,784
Total program services	<u>8,275,940</u>	<u>9,464,403</u>
Support services:		
Management and general	679,156	409,066
<b>TOTAL EXPENSES</b>	<u>8,955,096</u>	<u>9,873,469</u>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	(26,762)	(234,564)
<b>NET ASSETS - JANUARY 1</b>	<u>1,165,780</u>	<u>1,400,344</u>
<b>NET ASSETS - DECEMBER 31</b>	<u><u>\$ 1,139,018</u></u>	<u><u>\$ 1,165,780</u></u>

See accompanying independent auditors' report and management's notes to financial statements.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED DECEMBER 31, 2012**

	Program Services				
	Child Services	Community Services	Energy Assistance	Housing	Weatherization
Payroll	\$ 1,738,167	\$ 358,965	\$ 186,618	\$ 38,430	\$ 129,399
Payroll taxes	124,436	30,759	14,910	3,735	20,661
Fringe benefits	284,435	56,116	23,556	2,880	34,147
Retirement	7,831	510	694	55	319
Consultants and contract labor	33,390	23,659	5,778	422	12,579
Consumable supplies	38,588	13,450	2,516	2	1,457
Meetings/events/training	44,750	34,428	1,109	590	13,546
Copying & postage	7,108	7,870	8,879	25	366
Utilities	64,033	11,019	7,025	6,952	9,811
Rent expense	65,650	10,320	15,756	-	-
Equipment and computer expense	4,104	24,164	2,993	357	2,673
maintenance	80,648	17,031	4,069	3,415	13,702
Travel/transportation	34,478	30,228	2,902	1,056	8,692
Other/program support	3,119	640	139	-	390
Weatherization material/fuel and client assistance	102,664	113,963	2,462,271	116,545	481,896
Indirect costs	-	-	-	-	-
In-kind expenses	723,505	50,222	-	-	13,835
Depreciation	30,647	4,293	-	1,431	51,243
Property taxes	-	-	-	-	-
Insurance	76,069	28,377	10,838	3,762	62,818
Interest expense	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 3,463,622</b>	<b>\$ 816,014</b>	<b>\$ 2,750,053</b>	<b>\$ 179,657</b>	<b>\$ 857,534</b>

See accompanying independent auditors' report and management's notes to financial statements.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)  
YEAR ENDED DECEMBER 31, 2012**

	Program Services		Support Services	Total Expenses
	Workforce Development	Total Program Services	Management and General	
Payroll	\$ 129,015	\$ 2,580,594	\$ 401,732	\$ 2,982,326
Payroll taxes	9,601	204,102	32,510	236,612
Fringe benefits	18,399	419,533	23,629	443,162
Retirement	1,028	10,437	(217)	10,220
Consultants and contract labor	1,870	77,698	35,894	113,592
Consumable supplies	2,186	58,199	8,390	66,589
Meetings/events/training	569	94,992	9,058	104,050
Copying & postage	419	24,667	5,747	30,414
Utilities	1,966	100,806	7,437	108,243
Rent expense	22,908	114,634	-	114,634
Equipment and computer expense	792	35,083	6,691	41,774
Repairs and maintenance	3,313	122,178	6,311	128,489
Travel/transportation	3,684	81,040	12,669	93,709
Other/program support	-	4,288	2,119	6,407
Weatherization material/fuel and client assistance	2,974	3,280,313	(3)	3,280,310
Indirect costs	-	-	98,601	98,601
In-kind expenses	-	787,562	-	787,562
Depreciation	1,827	89,441	6,278	95,719
Property taxes	-	-	1,790	1,790
Insurance	8,509	190,373	16,262	206,635
Interest expense	-	-	4,258	4,258
<b>TOTAL</b>	<b>\$ 209,060</b>	<b>\$ 8,275,940</b>	<b>\$ 679,156</b>	<b>\$ 8,955,096</b>

See accompanying independent auditors' report and management's notes to financial statements.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED DECEMBER 31, 2011**

	Program Services				
	Child Services	Community Services	Energy Assistance	Housing	Weatherization
Payroll	\$ 1,937,928	\$ 305,841	\$ 290,711	\$ 29,119	\$ 273,686
Payroll taxes	132,661	25,865	22,501	2,700	42,652
Fringe benefits	305,889	60,084	48,030	7,788	76,194
Retirement	13,708	1,470	1,352	7	727
Consultants and contract labor	28,358	28,350	1,482	344	2,135
Consumable supplies	57,527	1,963	2,519	319	6,474
Meetings/events/training	54,891	15,597	498	30	9,195
Copying & postage	9,473	1,556	14,533	11	2,847
Utilities	63,708	13,227	10,636	4,135	9,396
Rent expense	74,300	14,135	14,115	833	-
Equipment and computer expense	13,116	2,406	7,634	322	8,639
Repairs and maintenance	101,172	16,990	6,384	6,104	26,899
Travel/transportation	81,420	12,049	1,945	35	4,972
Other/program support	8,200	2,482	232	46	65,641
Weatherization material/fuel and client assistance	143,400	78,463	3,053,180	90,637	373,424
Indirect costs	-	-	-	-	-
In-kind expenses	627,520	248,189	-	-	-
Depreciation	41,129	4,293	-	1,431	43,030
Property taxes	-	-	-	5,473	-
Insurance	62,076	7,853	4,868	3,423	86,345
Interest expense	-	1,249	254	54	140
<b>TOTAL</b>	<b>\$ 3,756,476</b>	<b>\$ 842,062</b>	<b>\$ 3,480,874</b>	<b>\$ 152,811</b>	<b>\$ 1,032,396</b>

See accompanying independent auditors' report and management's notes to financial statements.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)  
YEAR ENDED DECEMBER 31, 2011**

	Program Services		Support Services	Total Expenses
	Workforce Development	Total Program Services	Management and General	
Payroll	\$ 124,665	\$ 2,961,950	\$ 190,848	\$ 3,152,798
Payroll taxes	9,973	236,352	16,560	252,912
Fringe benefits	17,643	515,628	7,849	523,477
Retirement	1,365	18,629	173	18,802
Consultants and contract labor	3,449	64,118	33,903	98,021
Consumable supplies	2,237	71,039	4,273	75,312
Meetings/events/training	238	80,449	9,308	89,757
Copying & postage	381	28,801	2,777	31,578
Utilities	2,804	103,906	21,464	125,370
Rent expense	20,655	124,038	-	124,038
Equipment and computer expense	197	32,314	7,404	39,718
Repairs and maintenance	634	158,183	11,617	169,800
Travel/transportation	4,478	104,899	6,601	111,500
Other/program support	488	77,089	6,970	84,059
Weatherization material/fuel and client assistance	4,125	3,743,229	3,370	3,746,599
Indirect costs	-	-	74,279	74,279
In-kind expenses	-	875,709	-	875,709
Depreciation	457	90,340	5,111	95,451
Property taxes	-	5,473	-	5,473
Insurance	5,928	170,493	5,343	175,836
Interest expense	67	1,764	1,216	2,980
<b>TOTAL</b>	<b>\$ 199,784</b>	<b>\$ 9,464,403</b>	<b>\$ 409,066</b>	<b>\$ 9,873,469</b>

See accompanying independent auditors' report and management's notes to financial statements.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31,**

	<b>2012</b>	<b>2011</b>
<b>OPERATING ACTIVITIES</b>		
Change in net assets	\$ (26,762)	\$ (234,564)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	95,719	95,451
Changes in operating assets and liabilities		
(Increase) Decrease in contracts receivable	477,494	(193,222)
(Increase) Decrease in inventory	46,775	(30,644)
(Increase) Decrease in prepaid expenses	(5,338)	(25,179)
Increase (Decrease) in accounts payable	(284,107)	(67,389)
Increase (Decrease) in accrued payroll	13,073	5,661
Increase (Decrease) in accrued expenses	47,234	(35,464)
Increase (Decrease) in accrued compensated absences	(11,379)	35,476
Increase (Decrease) in deferred revenue	(153,525)	77,373
Increase (Decrease) in security deposits payable	(33,438)	29,770
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>165,746</b>	<b>(342,731)</b>
<b>INVESTING ACTIVITIES</b>		
Acquisition of assets	-	(107,642)
Proceeds from sale of assets	800	-
Deposits to security deposits	-	(4,693)
Withdrawals from security deposits	5,892	-
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>6,692</b>	<b>(112,335)</b>
<b>FINANCING ACTIVITIES</b>		
Advances (payments) on line of credit	-	(36,195)
Principal (payment) on long-term debt	(9,792)	(10,401)
<b>NET CASH PROVIDED BY FINANCING ACTIVITIES</b>	<b>(9,792)</b>	<b>(46,596)</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>162,646</b>	<b>(501,662)</b>
<b>CASH AND CASH EQUIVALENTS - JULY 1</b>	<b>279,981</b>	<b>781,643</b>
<b>CASH AND CASH EQUIVALENTS - JUNE 30</b>	<b>\$ 442,627</b>	<b>\$ 279,981</b>
 <b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW</b>		
Cash paid during the year for:		
Interest	<b>\$ 4,258</b>	<b>\$ 2,980</b>

See accompanying independent auditors' report and management's notes to financial statements.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Nature of Operations

Community Action Partnership of Strafford County (CAP) is a 501(c)(3) private non-profit organization that works with community agencies, private businesses and local municipalities to assist low income residents in their efforts to become or remain financially and socially independent. Established in 1965 under provisions of the Equal Opportunity Act of 1964, the agency assists clients to meet their basic needs, including food, education, child care, utilities assistance, transportation, housing, emergency shelter, and access to other services. Our mission: To educate, advocate and assist people in Strafford County to help meet their basic needs.

CAP is funded by Federal, State, county and local funds (13 cities and towns in Strafford County) as well as United Way grants, foundation and charitable grant funds, fees for service, private business donations, and donations from individuals. CAP administers a wide range of coordinated programs designed to have a measurable impact on poverty and health status among the most vulnerable residents: those under the age of six, the elderly, and those living in poverty. In addition to our administrative office located in Dover, CAP maintains its outreach capacity by operating program offices in Farmington, Milton, Rochester, Dover, and Somersworth.

Basis of Presentation

The financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

Inventory

Materials are valued at the lower of cost or market, using the first-in, first-out method.

Fixed Assets

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.

Depreciation

Fixed Assets are depreciated over their estimated useful lives using the straight-line method.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2012 AND 2011**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

In-Kind Contributions

Donated services are recognized as contributions if the services (1) create or enhance nonfinancial assets or require specialized skills, (2) are performed by people with those skills, and (3) would otherwise be purchased by the CAP. The requirements are different than the in-kind requirements of the CAP's grant awards.

Cash Equivalents

For the statement of cash flows, all unrestricted investment instruments with original maturities of three months or less are cash equivalents. The CAP had no cash equivalents at year end.

**NOTE 2 - RISKS AND UNCERTAINTIES**

Nature of Operations

The CAP is operated in a heavily regulated environment. The operations of the CAP are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies. Such administrative directives, rules, and regulations are subject to change by an act of Congress or Legislature. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change.

Current Vulnerabilities Due to Certain Concentrations

The CAP maintains its cash balances at several financial institutions located in New Hampshire. Accounts at each institution are insured by the Federal Deposit Insurance CAP up to \$250,000. At December 31, 2012 and 2011, the CAP's uninsured balances totaled \$497,154 and \$415,247. In January 2010, the CAP entered into an agreement with the financial institutions to collateralize the balances in excess of \$250,000.

For the years ended December 31, 2012 and 2011, a large percentage of the CAP's revenues are from two contractors, the Federal Government and the State of New Hampshire Government. It is always considered to be at least reasonably possible that any contractor could be lost in the near term, but Management feels this risk is of no particular concern at this time.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011**

**NOTE 2 - RISKS AND UNCERTAINTIES (CONTINUED)**

Estimates

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

Significant Estimates

None of the estimates used in preparing the financial statements are considered significant.

**NOTE 3 - CONTRACTS RECEIVABLE**

Contracts 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 contracts receivable. The allowance for uncollectible accounts was estimated to be \$0 and \$0 at December 31, 2012 and 2011, respectively.

**NOTE 4 - PLEDGED ASSETS**

The following are the assets used as collateral:

All Assets	\$1,929,032
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**NOTE 5 - LINE OF CREDIT**

The CAP had a revolving line of credit with a bank in the amount of \$150,000. The note was due on November 3, 2011, but was extended and then renewed on December 24, 2012 for a new expiration of November 30, 2013. Interest is stated at the prime plus 1%. The note is collateralized by all the assets of the CAP.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011**

**NOTE 6 - LONG-TERM DEBT**

	<b>2012</b>	<b>2011</b>
7.5% mortgage payable to a financial institution in monthly installments for principal and interest of \$1,209 until May 2013 when the loan will be paid in full. The note is collateralized by a first mortgage lien and assignment of leases and rents on certain real estate of the Corporation.	\$ 34,050	\$ 43,842
Total long-term debt	\$ 34,050	\$ 43,842
Current portion	\$ 34,050	\$ 43,842
Long-term portion	-	-
	\$ 34,050	\$ 43,842

Principal maturities for long-term debt for the subsequent fiscal years from December 31, 2012, are as follows:

2013	\$ 34,050
2014	-
2015	-
2016	-
2017	-

**NOTE 7 - UNRESTRICTED NET ASSETS**

None of CAP's net assets are subject to donor-imposed restrictions. Accordingly, all net assets are accounted for as unrestricted net assets.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011**

**NOTE 8 - LEASE COMMITMENTS**

Facilities occupied by the CAP for its community service programs are rented under the terms of various operating leases. For the years ended December 31, 2012 and 2011, the annual lease expense for the leased facilities was \$13,991 and \$30,782, respectively. Certain equipment is leased by the CAP under the terms of various operating leases.

The future minimum lease payments on the above leases for the years ending December 31 are as follows:

2013	\$ 14,630
2014	53
2015	-
2016	-
2017	-

**NOTE 9 - RETIREMENT PLAN**

The CAP maintains a voluntary contributory 403(b) plan for its employees who have completed one year of service with the CAP. The CAP matches 25% of employee contributions to the plan, to a maximum of 5% of salaries. Plan contributions are fully vested and non-forfeitable when contributions are made to the plan. Retirement plan contributions for the year ended December 31, 2012 and 2011 totaled \$15,055 and \$18,802, respectively.

**NOTE 10 - FUNDRAISING EXPENSES**

The fundraising expenses related to the fundraising revenues for December 31, 2012 and 2011 were \$1,271 and \$0, respectively.

**NOTE 11 - CONTINGENCIES**

The CAP receives grant funding from various sources. Under the terms of these agreements, the CAP 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 CAP might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not yet been determined.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011**

**NOTE 12 - INCOME TAXES**

Community Action Partnership of Strafford County is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. It is also exempt from New Hampshire business enterprise tax.

The CAP is no longer subject to examinations by compliance authorities before 2009.

**NOTE 13 - MANAGEMENT REVIEW**

Management has reviewed subsequent events as of July 31, 2013, the date the financial statements were available to be issued. At that time, management determined that there were no material subsequent events.

# Ron L. Beaulieu & Company

## CERTIFIED PUBLIC ACCOUNTANTS

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### **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 the financial statements of Community Action Partnership of Strafford County as of and for the year ended December 31, 2012, and have issued our report thereon dated July 31, 2013. 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.

#### Internal Control Over Financial Reporting

Management of Community Action Partnership of Strafford County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Community Action Partnership of Strafford County's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control over financial reporting.

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.

Our consideration of the internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action Partnership of Strafford County's financial statements are free of 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*.

Community Action Partnership of Strafford County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Community Action Partnership of Strafford County's response and, accordingly, we express no opinion on it

This report is intended solely for the information and use of the Board of Directors, management, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Ron L. Beaulieu & Co.*

Portland, Maine  
July 31, 2013



**Community Action Partnership  
of Strafford County**

**Single Audit Reports**

**December 31, 2012**

**Ron L. Beaulieu & Company**

**CERTIFIED PUBLIC ACCOUNTANTS**

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

**DECEMBER 31, 2012**

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**INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS**

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

We have audited the financial statements of Community Action Partnership of Strafford County as of and for the year ended December 31, 2012, and have issued our report thereon dated July 31, 2013, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information such as the schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations 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.

*Ron L. Beaulieu & Co.*

Portland, Maine  
September 11, 2013

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2012**

Federal Grantor Pass-Through Grantor Program Title or Cluster	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Passed through State of New Hampshire Department of Education Child and Adult Care Food Program	10.558	4300-ZZZ	125,070
Summer Food Service Program For Children	10.559	4300-ZZZ	9,213
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Passed through City of Dover, New Hampshire Community Development Block Grant / Entitlement Grant	14.218	N/A	27,281
Passed through City of Rochester, New Hampshire Community Development Block Grant / Entitlement Grant Total Program	14.218	N/A	27,469 <u>54,750</u>
Passed through State of New Hampshire Department of Health and Human Services Supportive Housing Program	14.235	010-092-7176-102-0145	62,602
Passed through Community Partners/Behavioral Health/Services Supportive Housing Program Total Program	14.235	N/A	14,366 <u>76,968</u>
Passed through Belknap-Merrimack County, Inc. Lead Based Paint Control Grant in Privately-Owned Housing	14.900	N/A	47,068
<b>U.S. DEPARTMENT OF LABOR</b>			
Passed through Southern New Hampshire Services, Inc. WIA Cluster WIA Adult Program WIA Dislocated Workers Total Program	17.258 17.278	1018853 1018853	89,020 46,416 <u>135,436</u>
<b>U.S. DEPARTMENT OF ENERGY</b>			
Passed through State of New Hampshire Governor's Office of Energy & Community Services Weatherization Assistance for Low-Income Persons	81.042	01-02-02-024010-7706-074- 500587	114,534

See accompanying independent auditors' report and management's notes to schedule of expenditures of federal awards.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2012**

Federal Grantor Pass-Through Grantor Program Title or Cluster	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
ARRA - Weatherization Assistance for Low-Income Persons Total Program	81.042	010-002-0851-074-0587	487,245 <u>601,779</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Direct Program:			
Head Start Cluster:			
Head Start	93.600	01CH1366	2,172,991
ARRA - Early Head Start	93.709	01SH1366	81,277
Total Program			<u>2,254,268</u>
Passed through State of New Hampshire Division of Elderly and Adult Services Special Programs for the Aging--Title III, Part B- Grants for Supportive Services and Senior Centers	93.044	010-048-7872-512-0352	44,651
Passed through State of New Hampshire Department of Health and Human Services, DPH, BPHCS, Maternal & Health	93.558	05-95-45-450010-6146	13,427
Temporary Assistance for Needy Families	93.558	1024239	85,546
Passed through Southern New Hampshire Services, Inc.			<u>98,973</u>
Temporary Assistance for Needy Families Total Program			
Passed through State of New Hampshire Governor's Office of Energy & Planning		01-02-02-024010- 77050000-074- 500587	2,740,804
Low-Income Home Energy Assistance	93.568		
Passed through State of New Hampshire Department of Health and Human Services, DPH, BPHCS, Maternal & Health	93.505	05-95-90-902010-5896	146,352
Affordable Care Act - Maternal, Infant and Early Childhood Home Visiting	93.667	05-95-40-404010-5850	77,056
Social Services Block Grant	93.994	05-95-90-902010-5190	357
Maternal and Child Health Services Block Grant to the States			
Passed through State of New Hampshire, DHHS, DFA Community Services Block Grant	93.569	010-045-7148-093-0415	445,384
<b>TOTAL FEDERAL EXPENDITURES</b>			<u><u>6,858,129</u></u>

See accompanying independent auditors' report and management's notes to schedule of expenditures of federal awards

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2012**

**NOTE 1- BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Community Action Partnership of Strafford County, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. 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 Community Action Partnership of Strafford County.

**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 OMB Circular A-122, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2012**

**All Federal Award Programs**

**FINDING 2011-1: Preparation of Financial Statements**

*Condition:* Management is not having fiscal year-end financial statements prepared, in accordance with generally accepted accounting principles, in a timely fashion.

*Recommendation:* Implement a policy that will define a reasonable time period for having financial statements prepared.

*Current Status:* Management has established and followed an attainable policy to prepare financial statements in a timely manner.

**FINDING 2011-2: Accounts Receivable**

*Condition:* Management is not following documented policy to record revenues on the accrual basis of accounting.

*Recommendation:* Follow policy in fiscal procedures manual requiring approved billings to be processed in accounting system prior to sending them to the appropriate funding source.

*Current Status:* Management is recording receivables at the time they invoice the customer, and works in progress on a systematic basis throughout the year.

# Ron L. Beaulieu & Company

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### INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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 Circular A-133 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, 2012. 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 the requirements of laws, regulations, contracts, and grants applicable to its major federal programs.

#### ***Auditor's 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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, 2012.

## **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 OMB Circular A-133, 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Ron L. Beaulieu & Co.*

Portland, Maine  
September 11, 2013

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2012**

**Section I - Summary of Auditors' Results**

*Financial Statements*

Type of auditors' report issued: unqualified

Internal control over financial reporting:

Significant deficiency disclosed  yes  no

Material weakness disclosed  yes  no

Material noncompliance disclosed  yes  no

*Federal Awards*

Internal control over major programs:

Significant deficiency disclosed  yes  no

Material weakness disclosed  yes  no

Type of auditors' report issued on compliance for major programs: unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?  yes  no

Identification of major programs:

<u>Name of Federal Program</u>	<u>CFDA Number</u>
Weatherization Assistance For Low-Income Persons	81.042
Low-Income Home Energy Assistance Program	93.568
Affordable Care Act - Maternal, Infant and Early Childhood Home Visiting	93.505

Dollar threshold to distinguish between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee?  yes  no

**Section II - Financial Statement Findings**

No Findings

**Section III - Federal Award Findings and Questioned Costs**

No Matters Reported

FAMEE Program  
51 School St,  
Farmington, NH 03835



To whom it may concern,

April 14, 2014

This document announces that the Health & Safety of Council of Strafford County will formally end the fiscal agreement with the Farmington And Middleton Extending Education (FAMEE) Program, a 21<sup>st</sup> Century Community Learning Center, at the end of the business day on June 30<sup>th</sup>, 2014. Until that time the Health & Safety Council of Strafford County will continue to serve as the fiscal agent and will complete all reporting, auditing requirements, payment of all liabilities, payroll and taxes. After June 30<sup>th</sup>, 2014 the Health & Safety Council of Strafford County will no longer be the fiscal agent for the FAMEE program.

The Community Action Partnership of Strafford County (CAPSC) will adopt fiscal responsibility for the FAMEE program beginning July 1<sup>st</sup> 2014.

This agreement was voted in favor by the advisory board of the FAMEE Program on March 10<sup>th</sup>, 2014.

  
\_\_\_\_\_  
Dean Poland, Program Director  
FAMEE

4-14-14.  
Date signed

\_\_\_\_\_  
Tory Jennison, Executive Director  
Health & Safety Council of Strafford County

April 14, 2014  
Date Signed

  
\_\_\_\_\_  
Betsey Andrews-Parker, Executive Director  
Community Action Partnership of Strafford County

4-14-14  
Date signed





## ATTACHMENT

**2014 Board of Directors**  
**\*Members are not salaried**

**Don Routhier, Chair**  
**Jeni Mosca, Treasurer**  
**David Terlemezian**  
**Becky Sherburne**  
**Lauren Berman**  
**Lori Hults**  
**Carrie DiGeorge**  
**Jeannie Wilson**

**Jason Shute, Vice Chair**  
**Colene Arnold, Secretary**  
**Joe Bailey**  
**Arianna Adams**  
**Sunmayyab (Maya) Wylder**  
**Andy Crone**  
**Nicole Jordan**

---

**Community Action Partnership of Strafford County**  
**Administrative & Weatherization Office, 642 Central Avenue, Dover, NH 603-516-8130**  
**Mailing address: P.O. Box 160, Dover, NH 03821-0160**

**Outreach Offices:**

61 Locust Street, Dover 603-516-8126  
527 Main Street, Farmington 603-516-8191

**Head Start Centers:**

62A Whittier Street, Dover 603-516-2300  
120 Main Street, Farmington 603-755-2883  
55 Industrial Drive, Milton 603-652-0990  
150 Wakefield Street, Rochester 603-516-2330  
184 Maple St. Ext., Somersworth 603-817-5458



## **MISSION**

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

## **VISION**

**Working to eliminate poverty in  
Strafford County**



## **Key Personnel**

Key Personnel and their salaries as it relates to the grant:

After School Program Director, Dean Poland	\$47,000
Middle School Site Coordinator, Katrina Kretschmar	\$35,360
Elementary School Site Coordinator, Amanda Lavertu	\$27,300
Part-time High School Site Coordinator, (to be hired)	\$13,500
Other support staff for this project	\$83,140
Benefits including health, dental, life insurance, STD & LTD, retirement, unemployment & workers Compensation	\$26,564.49



# Dean Poland

## Current Position

---

November 08-present      21<sup>st</sup> Century After School Program Director      Farmington, NH

### Program Director

- Responsibilities include providing leadership and overall vision of the FAMEE after school program, general management, fiscal management and program development
  - Work effectively and collaboratively with school administrators, teachers, staff, parents, community members and local businesses
  - Maintain a positive and effective learning environment for all students participating in the FAMEE program
  - Facilitate monthly advisory board meetings and communicate effectively with all board members
  - Attend multiple professional development trainings/workshops to enhance self, program and student development.
  - CIPAS team member-Dec 2011
  - High School Leadership Conference in Laconia with 4 students-April 2011
  - Facilitated a trip to the Afterschool for All Challenge in Washington, DC to advocate for after school programs-May 2011
  - PIC (Parent Involvement Committee) member – School committee that meets monthly
  - Currently applying to be credentialed at the administration level
- 

## Experience

---

August 2003-Nov 08      Lighthouse Construction      Durham, NH

### Carpenter

- Field supervisor responsible for up to 8 employees and numerous sub-contractors
- Assistant supervisor in the construction of Exchange City in Rhode Island
- Perform carpentry and remodeling skills on a daily basis

July 2000-August 2003      Lake Ossipee Conference Center/Cody Camps      Freedom, NH

### Assistant Director

- Directed weekend retreats for adults and children of all ages. Including teambuilding, waterfront sports, group sports, and large group activities. This also includes overseeing the office, kitchen, and grounds to accommodate groups from 30 to 450 people.
- Program coordinator for a summer camp of up to 250 children. Duties were to provide a new program for the camp each day, organizing activities for both staff members and campers.
- Assisted in sporting activities and organizing team sport competitions.

March 1998-July 1999      Nature's Classroom & Life-Tech Ventures      Freedom, NH & Charlton, MA

### Outdoor Educator

- Taught a variety of science based classes ranging from animals to mini structures.
- Worked with 5<sup>th</sup> - 8<sup>th</sup> graders in an outdoor facility encouraging self esteem and team building.
- Computer teacher for Nature's Classroom's summer camp (Life-Tech Ventures).
- Responsible for both small class instruction and large group activities.

## **Dean Poland**

July 1996-February 1998

Benefits Agency

Penrith, England

### **Administrative Assistant**

- Responsibilities included data entry, dealing with income support claims and communicating with the public.

### **Education**

---

1992 - 1996

Carlisle College & Central Lancashire University  
(Business Technology Education Council)

Carlisle & Preston,  
England

### **National & Higher National Diploma in Computer studies**

# Katrina A. Kretschar

7Concord st. ♦ Concord, NH 03301 ♦ (603) 397-7085 ♦ Kkretschar@hscstrafford.org

## Profile

---

Motivated and personable professional with diverse experience in youth driven fields. Determined to fulfill goals of inspiring youth to find their passions and improving youth driven systems. Reflective and committed to improving myself both personally and professionally. Strong background both in direct service, training and (Flexible and versatile – able to maintain a sense of humor under pressure and work in various environments. Poised and competent with demonstrated ability to easily transcend cultural differences. Excellent team-building skills.

## Skills Summary

---

- ♦ Facilitation and Public Speaking
- ♦ Curriculum Development
- ♦ Group Management
- ♦ Computer Savvy
- ♦ Customer Service
- ♦ Technology Based learning tools
- ♦ Excellent Interpersonal skills
- ♦ Professional Presentations
- ♦ Discipline/Conflict resolution

## Professional Experience

---

### Supervisor 09/04 - 01/09

- ♦ Managed Staff
  - Provided Training for Staff on: Facilitating Leadership/Team building activities and Games, Group Management, Discipline
- ♦ Created Activity Schedule for Summer Program
  - Implemented C.I.T program incorporating Team Building and Leadership Activities
- ♦ Planned and Supervised Field Trips and Special events consisting of 150 children ages 5-15 years
- ♦ Taught Preschool - Second Grade Soccer, Basketball, and Home school Gym
- ♦ Swim Instructor Levels 1-5

### Internship

- ♦ Participated in Afterschool Credential Task Force
  - Researched Higher education courses available throughout the state for professional credential
  - Collected, analyzed and compiled data to be used for credential
- ♦ Assisted in creating Afterschool Basics Module one.

### PlusTime NH A\*VISTA

- ♦ Trained professionals in: Digital storytelling, youth development and setting a positive environment
- ♦ Created a Leadership development and civic engagement curriculum for high school youth
- ♦ Collected and compiled data
- ♦ Participated in Afterschool Credential Task Force for the creation of the Afterschool Professional Credential
- ♦ Created a Organizational Communications Plan

### High School & Middle School Site Director

- ♦ Manage staff and schedule
  - Provided Training for Staff on: Summer Learning, Team building activities and Games, Group Management,
- ♦ Oversee program operations
- ♦ Provide quality enrichment programs such as digital story telling and creative motion
- ♦ Facilitate monthly county network roundtable
- ♦ Facilitate trainings on Summer programming, Adult-child interaction, and Social Emotional Development
- ♦ Plan and implement enrichment programming

### Master Trainer

- ♦ Attend NH Leadership meetings
- ♦ Facilitate trainings on Affecting Youths' Social Emotional Development using the 40 Developmental Assets

## Employment History

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BOOST- NH

Position: Master Trainer 09/15/12- Present

Supervisor: Susan Gimilaro

FARMINGTON & MIDDLETON EXTENDED EDUCATION- Farmington, NH

Position: Site Director 08/10 to present

Supervisor: Dean Poland

CAMP SPAULDING. - Concord, NH

Position: Waterfront Director 06/10 to 08/10

Supervisor: Kevin McKenney

PLUSTIME NH. - Concord, NH

PLUSTIME NH. – CONCORD, NH

Position: Intern 03/09 TO 06/09

Supervisor: Carol Micheal

FRANKLIN RECREATION DEPARTMENT . – Franklin, NH

Supervisor/Special Events Coordinator 09/04 to 01/09

Supervisor: Tom Charbono

## Education & Awards

---

**Southern New Hampshire University**, Manchester, NH

*BA: General Studies in Education*, May 2009

Major: Education Studies Minor: Business

**Afterschool Master Trainer Credential**, Concord, NH

**Mary Stewart Giles Award**, Concord, NH

in recognition of your commitment to the development of the next generation of early childhood and afterschool professionals.



# Amanda Lavertu

21056 N. Alexis Ave.  
Maricopa, Az. 85138

480-338-4837

a\_m\_lavertu@hotmail.com

## OBJECTIVE

Obtaining a position in after school programs that can utilize ten years of experience working with youth, bringing ideas and leadership to a developing community while ensuring program goals are being achieved.

## EXPERIENCE

### **Assistant Director, Farmington and Middleton Extending Education (FAMEE)**

Farmington, NH — 2013-Current

#### **Responsibilities**

- Interview potential employees and volunteers for FAMEE
- Collaborate with teachers and leadership within the school to create cohesion between the school day and FAMEE
- Forecast program participation for facility and equipment needs
- Create engaging activities for enrichment
- Schedule afterschool programs for 1<sup>st</sup>-3<sup>rd</sup> grade
- Prepare site brochures and registrations
- Conduct staff meetings and trainings
- Promote and advertise programs and events for FAMEE
- Supervise afterschool program employees and volunteers
- Enforce policies and procedures instituted by FAMEE
- Motivate youth towards academic improvement
- Evaluate program effectiveness & efficiencies
- Address behavioral issues with staff and participants, implementing disciplinary action when needed
  - Provide support for families through a variety of evening programs
  - Supply community resources meeting the needs of the family

### **Assistant Director, Franklin Parks and Recreation**

Franklin, NH — 2000-2007

#### **Responsibilities**

- Interviews and hired staff for city recreation programs and seasonal events
- Supervised staff members, such as counselors, lifeguards, office personnel, coaches, instructors, and volunteers
- Created and implemented seasonal training for employees and community volunteers
- Devised evaluation metrics used in employee reviews
- Initiated fundraising and sponsorship within the community
- Developed program curriculum
- Evaluated program effectiveness & efficiencies
- Constructed yearly department budget proposals
- Coordinated city programs: swimming, basketball, soccer, flag football, adult recreation, floor hockey, softball, toddler play time and biddy ball
  - Prepared city recreation program guides, mailers, and advertisements
  - Addressed behavioral issues with staff and participants, implementing disciplinary action when needed

- Forecasted program participation for facility and equipment needs
- Scheduled facilities and sports fields for practices, games, and special events
- Collaborated with maintenance and grounds crew to ensure facilities were properly maintained and ready for use

**Program Supervisor, City of Mesa**

Mesa, AZ — 2007-2009

**Responsibilities**

- Supervised employees and volunteers for youth programs
- Planned activities for youth in the summer sports camp
- Responsible for addressing behavioral issues
- Evaluated employees' performance based on performance goals

**Program Supervisor, City of Mesa Hohokam Stadium**

Mesa, AZ — 2009-2012

**Responsibilities**

- Supervised attendees and participants during events
- Assisted in event preparation
- Acted as stadium liaison to VIP clients
- Staged the press box and box seating for client functions

**Sr. Customer Service/Coach, Verizon Wireless**

Chandler, AZ — 2009-2013

**Responsibilities**

- Provided customer account support for all wireless communication needs
- Supplied feedback to peers on up to date and current promotion and business changes
- Addressed account discrepancies and billing issues to ensure an optimal solution
- Instructed trainees during the transitional phase within Verizon Wireless' new hire training program

**Violations Processor, American Traffic Solutions**

Tempe, AZ — 2013-current

**Responsibilities**

- Research and review various state laws for violation processing
- Validate moving violations and submit to local police departments
- Complete projects in a high speed environment with accuracy
- Initiate change for incorrect information to be properly edited

**EDUCATION**

**Strayer University**

Master of Business Administration, Management 2013

**Plymouth State University**

Bachelor of Science in Health and Human Performance 2008

**VOLUNTEER**

- Advisory Board of Boys and Girls Club
- Community Round Table, Farmington
- Girls' High School Basketball Coach
- Girls' Middle School Basketball Coach





Log 10-14

FOR INFORMATION ONLY  
G & C Letter # \_\_\_\_\_  
G & C Date 6-19-13  
APPROVED: online grant  
Page # \_\_\_\_\_  
Item # \_\_\_\_\_

Virginia M. Barry, Ph.D.  
Commissioner of Education  
Tel. 603-271-3144



Paul Leather  
Deputy Commissioner of Education  
Tel. 603-271-3801

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF EDUCATION  
101 Pleasant Street  
Concord, N.H. 03301  
FAX 603-271-1953  
Citizens Services Line 1-800-339-9900

May 15, 2013

Her Excellency, Governor Margaret Wood Hassan  
and the Honorable Council  
State House  
Concord, NH 03301

**REQUESTED ACTION**

Authorize the Department of Education to grant funds to the Northern Strafford County Health and Safety Council, Rochester, NH (Vendor Code 158630), to offer extended day programming for youth and their families pending legislative approval of the next biennial budget. This grant will be in effect upon Governor and Council approval from July 1, 2013 through June 30, 2014. Further authorize unencumbered payment of said grant with internal accounting control within the Department of Education. This grant will not exceed \$284,025.00. 100% Federal Funds.

Funding for this request is available from:

	<u>FY 14</u>
06-56-56-562010-32770000-072-500577	\$284,025.00
Department of Education, Division of Instruction, 21st Century Community Learning Center Program	

Subject to Governor and Council approval, authorize the Department of Education to exercise a renewal option on this grant for up to four additional fiscal years.

**Explanation**

The United States Department of Education legislation allows for five year 21<sup>st</sup> Century Community Learning Center grants to serve youth and their families during the out of school time hours. Grants are annually pending the receipt of an Annual Performance Report that indicates sufficient progress and the availability of federal funds.

New Hampshire anticipates a FY 2014 grant award in the amount of \$5,348,665.00 from the United States Department of Education under the 21<sup>st</sup> Century Community Learning Center program. This program provides grants to inner city and rural schools, community based organizations, youth development agencies and other educational agencies to provide expanded learning opportunities outside of regular school hours for children in a safe



**21st Century Community Learning Center Program  
2013 Competition Results**

21st Century Community Learning Center Applicant	Complete Application (5)	Priority Points (5)	Need (10)	Program Design (25)	Resources (15)	Management (15)	Evaluation (15)	Budget (15)	TOTAL (105)	Reader Recommendation	Award Amount
Hinsdale	5.00	5.00	9.00	23.33	15.00	15.00	14.00	14.33	100.67	Yes	\$ 137,800.00
Newfound	4.00	5.00	7.00	24.33	13.67	13.67	14.33	14.33	96.33	Yes	\$ 247,139.00
Haverhill	5.00	5.00	7.67	22.33	13.67	14.00	13.00	13.33	94.00	Yes	\$ 57,950.00
Dover	5.00	5.00	10.00	22.33	13.67	14.00	12.00	12.00	94.00	Yes	\$ 86,125.00
Nashua	4.00	5.00	10.00	20.67	13.33	13.33	13.00	13.33	92.67	Yes	\$ 393,460.60
Monadnock-Emerson	4.00	5.00	7.33	22.00	14.33	13.33	12.00	13.67	91.67	Yes	\$ 110,000.00
Portsmouth	5.00	5.00	8.33	21.33	12.33	13.00	13.00	12.67	90.67	Yes	\$ 130,000.00
Monadnock-Middle School	4.00	5.00	7.33	21.00	14.00	13.67	11.33	14.00	90.33	Yes	\$ 94,500.00
Farmington	5.00	5.00	9.33	22.00	12.67	13.33	9.67	12.33	89.33	Yes	\$ 255,025.00
Conway	5.00	5.00	7.67	20.33	10.67	13.33	12.00	15.00	89.00	Yes	\$ 141,341.46
Governor Wentworth	4.00	5.00	7.00	19.67	11.67	12.33	12.00	13.00	84.67	Yes	\$ 86,125.00
Franklin	5.00	5.00	8.33	17.67	14.67	14.00	12.33	12.33	89.33	No	
Pittsfield	4.00	5.00	7.33	16.67	13.33	13.67	12.33	12.33	84.67	No	
Monadnock-Troy	4.00	5.00	4.67	18.33	12.33	10.00	8.67	10.33	73.33	No	
Plymouth	4.00	5.00	7.00	14.67	10.67	11.00	9.33	11.33	73.00	No	
Milton	4.00	5.00	7.67	14.33	10.00	10.00	7.33	10.00	68.33	No	



**BUDGET SUMMARY BY OBJECT AND FUNCTION CODES**

(See NH Financial Accounting Handbook 1989 Edition pages A-38 through A-75)

OBJECT CODE	1000 INSTRUCTION	2000 SUPPORT	2 ADMIN	5000 INDIRECT	TOTAL
100			\$192,040.00	CANNOT	\$192,040.00
200			\$30,847.71	INCLUDE	\$30,847.71
300			\$9,880.00	AUDIT FEES	\$9,880.00
400				WHEN A	\$0.00
500			\$14,052.29	PROJECT	\$14,052.29
600			\$20,940.00	LINE ITEM	\$20,940.00
700			\$2,740.00	INCLUDES	\$2,740.00
800					\$0.00
900			\$13,525.00		\$13,525.00
<b>TOTALS</b>			<b>\$284,025.00</b>		<b>\$284,025.00</b>

**DETAIL OF PROPOSED BUDGET**

FUNCTION CODE	OBJECT CODE	BUDGET AMOUNT	DETAILED INFORMATION	FUNCTION CODE	OBJECT CODE	BUDGET AMOUNT	DETAILED INFORMATION
2210	110	\$192,040.00	Salaries				
2210	211	\$6,000.00	Health				
2210	212	\$800.00	Dental				
2210	213	\$300.00	Life Insurance				
2210	214	\$600.00	STD and LTD				
2210	220	\$16,250.71	Benefits (SSA, Medicare)				
2210	230	\$4,320.00	Retirement				
2210	250	\$500.00	Unemployment				
2210	260	\$2,077.00	Workers Comp				
2210	320	\$2,380.00	Contractual for Programs				
2210	321	\$7,500.00	Professional Development				
2100	510	\$6,359.15	Bus transportation				
2210	531	\$2,160.00	Phone/call				
2100	534	\$500.00	Postage				
2100	550	\$1,000.00	Printing & copying				
2100	580	\$4,033.14	Field trips/academic enrichment				
2100	610	\$500.00	Supplies for programs				
2210	610	\$11,440.00	Snacks for participants				
2210	643	\$9,000.00	Database usage				
2110	730	\$2,740.00	Equipment				
5200	930	\$13,525.00	Indirect costs				
	<b>SUB TOTAL/TOTAL</b>	<b>\$284,025.00</b>	////////////////////		<b>SUB TOTAL/TOTAL</b>		////////////////////





1 Washington Street, Suite 457  
Dover, NH 03820  
(603) 335-0168 (office)  
(603) 842-8343 (fax)

## Health and Safety Council of Strafford County

### Mission Statement

To improve and protect the public health and well-being of residents in the region through the facilitation of diverse organizations, institutions, and community residents that collaborate in the enhancement of clinical and community based systems.

### Our Mission

To improve and protect the public health and well-being of residents in the region through the facilitation of diverse organizations, institutions, and community residents that collaborate in the enhancement of clinical and community based systems.



**New Hampshire Department of Education  
21<sup>st</sup> Century Community Learning Center Program (CCLC)  
2013 Competition Reviewers**

<b>Gretchen Berger-Wabuti</b>	<b>Volunteer New Hampshire, Director</b>
<b>Jan Caron</b>	<b>Manchester Community College, Education Department Chair</b>
<b>Janine Lesser</b>	<b>DHHS, Division of Family Assistance, TANF Program Specialist</b>
<b>Victor Maloney</b>	<b>Seacoast Youth Services, Director</b>
<b>Holly Morehouse</b>	<b>Vermont Afterschool Network, Director</b>
<b>Rick Nannicelli</b>	<b>Marlborough Elementary School, Principal</b>
<b>Barbara Russ</b>	<b>Winooski School District, VT, 21<sup>st</sup> CCLC Director</b>
<b>Cathy Paradis</b>	<b>Family School Connections Childcare Resource and Referral, Director</b>
<b>Meredith Stidham</b>	<b>Granite State United Way, Community Impact Southern Region, Director</b>



## Dean Poland

### Current Position

---

November 08-present      21<sup>st</sup> Century After School Program Director      Farmington, NH

#### Program Director

- Responsibilities include providing leadership and overall vision of the FAMEE after school program, general management, fiscal management and program development
  - Work effectively and collaboratively with school administrators, teachers, staff, parents, community members and local businesses
  - Maintain a positive and effective learning environment for all students participating in the FAMEE program
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  - Attend multiple professional development trainings/workshops to enhance self, program and student development.
  - CIPAS team member-Dec 2011
  - High School Leadership Conference in Laconia with 4 students-April 2011
  - Facilitated a trip to the Afterschool for All Challenge in Washington, DC to advocate for after school programs-May 2011
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  - Currently applying to be credentialed at the administration level
- 

### Experience

---

August 2003-Nov 08      Lighthouse Construction      Durham, NH

#### Carpenter

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  - Assistant supervisor in the construction of Exchange City in Rhode Island
  - Perform carpentry and remodeling skills on a daily basis
- 

July 2000-August 2003      Lake Ossipee Conference Center/Cody Camps      Freedom, NH

#### Assistant Director

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  - Program coordinator for a summer camp of up to 250 children. Duties were to provide a new program for the camp each day, organizing activities for both staff members and campers.
  - Assisted in sporting activities and organizing team sport competitions.
- 

March 1998-July 1999      Nature's Classroom & Life-Tech Ventures      Freedom, NH & Charlton, MA

#### Outdoor Educator

- Taught a variety of science based classes ranging from animals to mini structures.
- Worked with 5<sup>th</sup> - 8<sup>th</sup> graders in an outdoor facility encouraging self esteem and team building.
- Computer teacher for Nature's Classroom's summer camp (Life-Tech Ventures).
- Responsible for both small class instruction and large group activities.



# Katrina A. Kretschmar

PO Box 156 ♦ Henniker, NH 03242 ♦ (603) 397-7085 ♦ Kkretschmar@plustime.org

## Skills Summary

---

- ♦ Facilitation and Public Speaking
- ♦ Curriculum Development
- ♦ Group Management and Motivation
- ♦ Excellent Customer Service
- ♦ Technology Based learning tools
- ♦ Excellent team-building skills.
- ♦ CPR and First Aid Certified
- ♦ Strong Interpersonal Communication
- ♦ Discipline/Conflict Resolution
- ♦ Afterschool Master Credential :Workshop Trainer

## Education and Awards

---

**Southern New Hampshire University, Manchester, NH**  
*BA: General Studies in Education, May 2009*  
Major: Education Studies Minor: Business

**Cape Cod Community College, Hyannis, MA**  
Program Development and Evaluation & Professional Grant Writing  
*1.4 Continuing Education Units (CEU)*

**Mary Stuart Gile Award Recipient, April 2010**

In recognition of commitment to the development of the next generation of early childhood and afterschool professionals.

## Professional Experience

---

**Lifeguard & Swim Instructor 05/04 - 09/04**

Franklin Recreation Department, Franklin NH

- ♦ Swim Instructor for Youth, Levels 1-5
- ♦ Supervised and insured safety of public beach patrons, both youth and adult.
- ♦ CPR/First Aid Certified
- ♦ Water Safety Instructor (WSI) Certified

**Program Supervisor 09/04 - 01/09**

Franklin Recreation Department, Franklin NH

- ♦ Motivated and Managed Staff
- ♦ Provided Training for Staff on: Facilitating Leadership/Team building activities and Games, Group Management, Discipline
- ♦ Strengthened Activity Schedule for Summer Programs by implementing Team Building and Leadership Activities
- ♦ Planned and Supervised Field Trips consisting of 150 children ages 5-15 years
- ♦ Facilitated Special Events including: Weekly Fieldtrips, Holiday Events, and Themed Days
- ♦ Coached Preschool - Second Grade Soccer and Basketball
- ♦ Taught a Preschool Play day
- ♦ Swim Instructor Levels 1-5
- ♦ Curriculum Development; Team-Building and Youth Leadership; Developed a structured CIT Program

**Child Development and Family Studies Intern 1/09 - 6/09**

PlusTime NH, Concord NH

- ♦ Actively Participated in Afterschool Credential Task Force
- ♦ Researched Higher education courses available throughout the state for professional credential
- ♦ Collected, analyzed and compiled data to be used for credential
- ♦ Assisted in creating and facilitating Afterschool Basics Module One: Youth Development in Afterschool Environments

**A\*VISTA PlusTime NH**

- ♦ Trained professionals in: Digital storytelling, youth development and setting a positive environment
- ♦ Created a Leadership development and civic engagement curriculum for high school youth
- ♦ Collected and compiled data
- ♦ Participated in Afterschool Credential Task Force for the creation of the Afterschool Professional Credential
- ♦ Created a Organizational Communications Plan

## Summary

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A seeker of meaningful and multi-dimensional work targeted toward the improvement of community and the empowerment and education of youth.



9:33 AM

06/14/13

Accrual Basis

**Health and Safety Council of Strafford County**  
**Balance Sheet**  
 As of March 31, 2013

	<u>Mar 31, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	55,610.62
10000 · People's United Bank	55,610.62
Total Checking/Savings	
Accounts Receivable	26,052.46
11000 · Grants Receivable	26,052.46
Total Accounts Receivable	
Other Current Assets	6,998.12
12000 · Undeposited Funds	6,998.12
Total Other Current Assets	
Total Current Assets	88,661.20
Other Assets	
13000 · Prepaid Expenses	1,473.74
18700 · Security Deposits Asset	985.33
Total Other Assets	2,459.07
<b>TOTAL ASSETS</b>	<u><u>91,120.27</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	36,545.53
20000 · Accounts Payable	36,545.53
Total Accounts Payable	
Credit Cards	
10500 · Business Card Services	
10501 · BCS_Katie Keman	-1,326.51
10502 · BCS_Dean Poland_5502	250.19
10503 · BCS_J Seyer O'Connell	77.81
Total 10500 · Business Card Services	-998.51
Total Credit Cards	-998.51



9:31 AM

06/14/13

Accrual Basis

# Health and Safety Council of Strafford County Profit & Loss

July 2012 through March 2013

	Jul '12 - Mar 13
69000 · Payroll Taxes and Benefits	
59100 · Social Security Tax	13,840.17
59160 · Medicare Employer Contribution	3,237.16
59200 · Federal Unemployment Tax	508.29
59260 · State Unemployment Tax	2,526.37
59700 · Workmen's Compensation Ins	1,605.54
59000 · Payroll Taxes and Benefits - Other	0.00
<b>Total 69000 · Payroll Taxes and Benefits</b>	<b>21,717.53</b>
60900 · Business Expenses	150.00
60920 · Business Registration Fees	150.00
<b>Total 60900 · Business Expenses</b>	<b>150.00</b>
62100 · Contract Services	
62110 · Accounting Fees	4,940.82
62120 · Audit Fees	0.00
62140 · Legal Fees	2,826.75
62160 · Outside Contract Services	16,140.36
62100 · Contract Services - Other	2,546.00
<b>Total 62100 · Contract Services</b>	<b>26,453.93</b>
62800 · Facilities and Equipment	
62840 · Equip Rental and Maintenance	3,125.77
62890 · Rent, Parking, Utilities	3,135.00
62800 · Facilities and Equipment - Other	140.87
<b>Total 62800 · Facilities and Equipment</b>	<b>6,401.74</b>
66000 · Operations	
66010 · Books, Subscriptions, Reference	485.40
66020 · Postage, Mailing Service	288.97
66030 · Printing and Copying	2,768.77
66040 · Supplies	
66041 · Academic Enrichment	2,164.14
66042 · Program Snacks	4,947.81
66043 · Office Supplies	1,818.17
66046 · Program Materials	2,466.96
66047 · Outreach Supplies	6,051.73
<b>Total 66040 · Supplies</b>	<b>17,449.81</b>
66060 · Telephone, Telecommunications	
66061 · Telephone	2,742.49
66062 · Telecommunications Web based	232.78
66060 · Telephone, Telecommunications - Other	50.00
<b>Total 66060 · Telephone, Telecommunications</b>	<b>3,025.27</b>
66065 · Software	927.00





