

COMMUNITY ACTION PARTNERSHIP FOR
DUTCHESS COUNTY, INC. AND SUBSIDIARY

Consolidated Financial Statements
and Supplemental Information

December 31, 2020

(With Independent Auditors' Reports Thereon)

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
Community Action Partnership
for Dutchess County, Inc.:

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Community Action Partnership for Dutchess County, Inc. and Subsidiary (collectively the Agency) (a nonprofit organization), which comprise the consolidated statement of financial position as of December 31, 2020, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to 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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated 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 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 Agency'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 Agency'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 Community Action Partnership for Dutchess County, Inc. and Subsidiary as of December 31, 2020, and the consolidated changes in their net assets and their consolidated 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 previously audited the Agency's 2019 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated May 28, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2019, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplemental information included in Schedules 1 and 2 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. The accompanying schedule of expenditures of Federal awards in Schedule 3 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 (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 15, 2021, on our consideration of the Agency'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 the Agency'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 the Agency's internal control over financial reporting and compliance.

EFPR Group, CPAs, PLLC

Williamsville, New York
April 15, 2021

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY
Consolidated Statement of Financial Position
December 31, 2020
with comparative totals for 2019

	<u>Assets</u>	<u>2020</u>	<u>2019</u>
Current assets:			
Cash		\$ 224,529	48,304
Receivables		276,111	243,529
Current installments of mortgage receivable		7,699	-
Prepaid expenses		12,736	18,132
Inventory		<u>23,245</u>	<u>18,531</u>
Total current assets		<u>544,320</u>	<u>328,496</u>
Mortgage receivable, less current installments		26,676	-
Property and equipment, at cost		1,997,508	2,083,173
Less accumulated depreciation		<u>(1,608,482)</u>	<u>(1,640,517)</u>
Net property and equipment		<u>389,026</u>	<u>442,656</u>
Other asset - security deposit		<u>2,400</u>	<u>2,300</u>
Total assets		<u>\$ 962,422</u>	<u>773,452</u>

(Continued)

See accompanying notes to consolidated financial statements.

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY
Consolidated Statement of Financial Position, Continued

<u>Liabilities and Net Assets</u>	<u>2020</u>	<u>2019</u>
Current liabilities:		
Accounts payable	\$ 99,654	118,039
Accrued expenses	78,851	56,980
Deferred revenue	164,546	47,864
Tenant security deposits	3,010	3,005
Current installments of mortgage payable	35,487	33,675
Current installments of automobile loans payable	<u>7,088</u>	<u>4,915</u>
Total current liabilities	388,636	264,478
Mortgage payable, less current installments	241,581	282,503
Automobile loans payable, less current installments	<u>21,504</u>	<u>2,118</u>
Total liabilities	<u>651,721</u>	<u>549,099</u>
Net assets:		
Without donor restrictions	225,217	164,980
With donor restrictions	<u>85,484</u>	<u>59,373</u>
Total net assets	<u>310,701</u>	<u>224,353</u>
Contingencies (note 16)	<u> </u>	<u> </u>
Total liabilities and net assets	<u>\$ 962,422</u>	<u>773,452</u>

See accompanying notes to consolidated financial statements.

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY

Consolidated Statement of Activities
Year ended December 31, 2020
with comparative totals for 2019

	Without donor <u>restrictions</u>	With donor <u>restrictions</u>	<u>Total</u>	
			<u>2020</u>	<u>2019</u>
Revenue:				
In-kind support	\$ 992,223	-	992,223	1,725,328
Contributions	2,427,149	51,410	2,478,559	2,332,179
Rental income	35,256	-	35,256	35,256
Town and Villages	27,970	-	27,970	34,640
Program services	435,519	-	435,519	537,122
Gain on sale of assets	47,837	-	47,837	1,200
Miscellaneous	25,701	-	25,701	42,261
Net assets released from restrictions through satisfaction of program restrictions	<u>25,299</u>	<u>(25,299)</u>	<u>-</u>	<u>-</u>
Total revenue	<u>4,016,954</u>	<u>26,111</u>	<u>4,043,065</u>	<u>4,707,986</u>
Expenses:				
Personnel	1,235,714	-	1,235,714	1,130,029
Client assistance	359,925	-	359,925	170,018
Other programs	2,107,486	-	2,107,486	3,022,075
Management and general	<u>253,592</u>	<u>-</u>	<u>253,592</u>	<u>346,379</u>
Total expenses	<u>3,956,717</u>	<u>-</u>	<u>3,956,717</u>	<u>4,668,501</u>
Changes in net assets	60,237	26,111	86,348	39,485
Net assets at beginning of year	<u>164,980</u>	<u>59,373</u>	<u>224,353</u>	<u>184,868</u>
Net assets at end of year	<u>\$ 225,217</u>	<u>85,484</u>	<u>310,701</u>	<u>224,353</u>

See accompanying notes to consolidated financial statements.

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY

Consolidated Statement of Functional Expenses
Year ended December 31, 2020
with comparative totals for 2019

	Program Services						Management and general	Total	
	Housing	Client assistance	County services	Income resource development	Other	Total program services		2020	2019
Personnel:									
Salaries	\$ 221,123	81,557	270,818	269,304	168,969	1,011,771	153,124	1,164,895	1,140,556
Payroll taxes and employee benefits	62,407	15,313	72,634	53,856	19,733	223,943	28,310	252,253	242,084
Total personnel	283,530	96,870	343,452	323,160	188,702	1,235,714	181,434	1,417,148	1,382,640
Other:									
Client assistance	3,108	336,489	17,237	2,513	578	359,925	522	360,447	208,929
Program materials	510,580	6,564	490	45,036	28,928	591,598	850	592,448	746,008
Professional fees	9,517	5,065	9,347	9,927	4,821	38,677	1,514	40,191	44,482
Depreciation for vehicles	-	1,564	4,082	3,116	1,492	10,254	8	10,262	9,352
Depreciation for building	10,686	5,183	20,182	10,619	2,973	49,643	10,307	59,950	72,250
Repairs and maintenance	4,797	5,172	14,132	16,421	2,542	43,064	911	43,975	30,072
Subcontractors	135,783	-	-	-	-	135,783	-	135,783	160,046
Travel	17,677	676	2,461	4,602	2,248	27,664	3,979	31,643	36,102
Occupancy	2,683	4,336	11,737	19,530	5,396	43,682	328	44,010	31,487
Insurance	19,556	3,496	15,115	12,434	6,222	56,823	1,166	57,989	60,653
Telephone	4,525	2,685	10,901	10,433	2,985	31,529	687	32,216	34,162
Advertising	138	201	2,465	30	9	2,843	4	2,847	2,990
Utilities	4,229	2,954	9,466	8,098	2,564	27,311	1,981	29,292	34,656
Interest expense	-	-	-	-	-	-	16,014	16,014	18,055
Conferences and training	6,952	249	1,174	1,293	381	10,049	4,342	14,391	12,345
Office expense	1,295	1,784	4,703	6,185	2,521	16,488	450	16,938	17,758
Supplies	2,479	2,068	1,427	2,953	432	9,359	255	9,614	-
Payroll processing	-	11,990	-	1,169	-	13,159	1,011	14,170	13,479
Equipment	7,518	7,154	7,960	17,391	4,302	44,325	10,858	55,183	62,109
Equipment rental	2,480	2,822	7,136	7,433	3,060	22,931	984	23,915	19,479
Memberships and dues	3,449	723	2,337	4,190	1,050	11,749	675	12,424	5,294
Printing	290	81	2,000	714	452	3,537	59	3,596	6,027
Postage	890	337	422	581	668	2,898	324	3,222	4,289
Training	-	-	-	-	-	-	-	-	370
Taxes	750	-	-	-	-	750	693	1,443	1,164
Volunteer hours	-	-	-	5,772	905,072	910,844	-	910,844	1,636,037
Rental costs	-	-	-	-	-	-	6,170	6,170	8,417
Miscellaneous	1,371	55	-	-	1,100	2,526	8,066	10,592	9,849
Total other	750,753	401,648	144,774	190,440	979,796	2,467,411	72,158	2,539,569	3,285,861
Total expenses	\$ 1,034,283	498,518	488,226	513,600	1,168,498	3,703,125	253,592	3,956,717	4,668,501

See accompanying notes to consolidated financial statements.

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY

Consolidated Statement of Cash Flows
Year ended December 31, 2020
with comparative totals for 2019

	<u>2020</u>	<u>2019</u>
Cash flow from operating activities:		
Change in net assets	\$ 86,348	39,485
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	70,212	81,602
Gain on sale of property and equipment	(47,837)	-
Changes in:		
Receivables	(32,582)	(90,769)
Prepaid expenses	5,396	(7,513)
Inventory	(4,714)	(5,909)
Other asset - security deposit	(100)	(1,100)
Accounts payable	(18,385)	51,252
Accrued expenses	21,871	7,395
Deferred revenue	116,682	(93,935)
Tenant security deposits	<u>5</u>	<u>4</u>
Net cash provided by (used in) operating activities	<u>196,896</u>	<u>(19,488)</u>
Cash flow from investing activities:		
Mortgage loan made	(40,000)	-
Payments received on mortgage loan	5,625	-
Purchases of property and equipment	(27,243)	(21,435)
Proceeds from sale of property and equipment	<u>58,498</u>	<u>-</u>
Net cash used in investing activities	<u>(3,120)</u>	<u>(21,435)</u>
Cash flow from financing activities:		
Payments on mortgage payable and note payable	(39,110)	(33,074)
Proceeds of auto loans	27,300	-
Payments on auto loan	<u>(5,741)</u>	<u>(6,298)</u>
Net cash used in financing activities	<u>(17,551)</u>	<u>(39,372)</u>
Net change in cash	176,225	(80,295)
Cash at beginning of year	<u>48,304</u>	<u>128,599</u>
Cash at end of year	<u>\$ 224,529</u>	<u>48,304</u>
Supplemental schedule of cash flow information:		
Cash paid for interest	<u>\$ 16,014</u>	<u>18,055</u>
Disposal of fully depreciated property and equipment	<u>\$ 112,908</u>	<u>-</u>

See accompanying notes to consolidated financial statements.

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY

Notes to Consolidated Financial Statements

December 31, 2020

(1) Summary of Significant Accounting Policies

(a) Nature of Activities

Community Action Partnership for Dutchess County, Inc. (formerly Dutchess County Community Action Agency, Inc.) (CAPDC) is a not-for-profit organization incorporated in New York in 1979. Its stated purpose is to serve low-income residents of Dutchess County by creating opportunities and advocacy for systemic changes that will support them in their journey to be self-sufficient and enjoy maximum feasible participation in the community. The core values of CAPDC are to create family centered opportunities that will support those on their journey towards self-sufficiency, provide all services and activities in a dignified manner through a strength-based, mutually respectful approach, increase and enhance the skills of low-income individuals seeking greater economic self-sufficiency, commit to advocacy for systemic change, provide and support related programs including but not limited to Community Development, Career Development, Youth Development, Family Development, Senior Assistance and Housing and Education, secure funding from sources both public and private to meet the mission and keep up-to-date on emerging issues. Effective December 2, 2015 Dutchess County Community Action Agency, Inc. changed its name to Community Action Partnership for Dutchess County, Inc.

CAPDC is the sole shareholder of North East Home Improvement and Energy Conservation LLC (NEHI). NEHI provides energy efficiency solutions to the public.

(b) Principles of Consolidation

The consolidated financial statements include the accounts of CAPDC and its wholly-owned subsidiary, NEHI (collectively, the Agency). All significant intercompany accounts and transactions have been eliminated.

(c) Basis of Accounting

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

(d) Basis of Presentation

The Agency financial statements are presented in accordance with the provisions of Accounting Standards Update (ASU) 2016-14, "Not-for-Profit Entities (Topic 958) Presentation of Financial Statements of Not-for-Profit Entities." As a result, the Agency reports information regarding its net assets and changes therein in the following categories: net assets without donor restrictions and net assets with donor restrictions. Net assets without donor restrictions represents resources available for the general support of the Agency's activities. Net assets with donor restrictions are those whose use has been limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled by actions of the Agency.

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY

Notes to Consolidated Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(e) Estimates

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

(f) Cash

For purposes of the consolidated statement of cash flows, the Agency considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

(g) Receivables

Receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. 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 the receivable. Changes in the valuation allowance have not been material to the consolidated financial statements.

(h) Capitalization and Depreciation

Property and equipment are recorded at cost or fair market value at the date of the gift in the case of donated property and equipment. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives using the straight-line method. Improvements are capitalized, while expenditures for maintenance and repairs are charged to expense as incurred. Upon disposal of depreciable property and equipment, the appropriate property and equipment accounts are reduced by the related costs and accumulated depreciation. The resulting gains and losses are reflected in the consolidated statement of activities.

(i) Long-Lived Assets

The Agency reviews its long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. In determining whether there is an impairment of long-lived assets, the Agency compares the sum of the expected future net cash flows (undiscounted and without interest charges) to the carrying amount of the assets. At December 31, 2020 and 2019, no impairment in value has been recognized.

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY

Notes to Consolidated Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(j) Deferred Revenue and Revenue Recognition

Contributions received are recorded as without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor restrictions. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as without donor restrictions.

All donor-restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets without donor restrictions.

(k) Donated Materials, Food, Supplies and Personal Services

The Agency received unrestricted donations from outside parties. The donations include, but are not limited to, equipment, clothing, services, and food. All donations are unrestricted but used to support and further the Agency's objectives. The donations are reflected in the accompanying statements at their estimated fair market value at the date of receipt. In addition, many skilled and unskilled individuals have contributed significant amounts of time to the activities of the Agency without compensation. Contributed services are recognized as in-kind revenue and expense by the Agency when the contributed service creates or enhances nonfinancial assets or requires specialized skills that would be purchased if not provided by the donation. In-kind contributions of \$992,223 and \$1,725,328 for the years ended December 31, 2020 and 2019, respectively, have been recognized as in-kind revenue and expenses by the Agency.

(l) Promises to Give

Contributions are recognized when the donor makes an unconditional promise to give to the Agency. 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.

(m) Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statements of activities and in the consolidated statements of functional expenses. Natural expenses attributable to more than one functional expense category are allocated using a variety of cost allocation techniques such as square footage and time and effort.

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY

Notes to Consolidated Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(n) Subsequent Events

The Agency has evaluated subsequent events through the date of the report which is the date the consolidated financial statements were available to be issued.

The United States is presently in the midst of a national health emergency related to the COVID-19 virus. The overall consequences of the COVID-19 on a national, regional and local level are unknown, but has the potential to result in a significant economic impact. The impact of this situation on the Agency and its future results and financial position is not presently determinable.

(o) Income Taxes

CAPDC is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code (the Code); therefore, no provision for income taxes is reflected in the consolidated financial statements. CAPDC has been classified as a publicly supported organization that is not a private foundation under Section 509(a) of the Code. CAPDC presently discloses or recognizes income tax positions based on management's estimate of whether it is reasonably possible or probable that a liability has been incurred for unrecognized income taxes. Management has concluded that CAPDC has taken no uncertain tax positions that require adjustment in its consolidated financial statements. U.S. Forms 990 filed by CAPDC are subject to tax examination by taxing authorities.

NEHI, whose accounts are consolidated in these financial statements, is a limited liability company, taxed as a C-Corporation for Federal income taxes, and a Partnership in New York, not subject to New York State taxes. NEHI presently discloses or recognizes income tax positions based on management's estimate of whether it is reasonably possible or probable that a liability has been incurred for unrecognized income taxes. Management has concluded that NEHI has taken no uncertain tax positions that require adjustment in the consolidated financial statements. U.S. Forms 1120 filed by the NEHI are subject to examination by taxing authorities.

(p) Reclassifications

Reclassifications have been made to certain 2019 balances in order to conform them to the 2020 presentation.

(2) Liquidity

The Agency has \$508,339 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures, consisting of \$224,529 of cash and \$283,810 of receivables. None of these financial assets are subject to donor or contractual restrictions that make them unavailable for general expenditure within one year of the 2020 statement of financial position.

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY

Notes to Consolidated Financial Statements, Continued

(3) Concentration of Credit Risk

The Agency maintains its bank account at several financial institutions. Accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000 at each bank. There were no uncollateralized and uninsured cash balances as of December 31, 2020 and 2019.

(4) Receivables

A summary of receivables at December 31, 2020 and 2019 are as follows:

	<u>2020</u>	<u>2019</u>
Dutchess County Department of Social Services	\$ 105,071	77,703
Dutchess HERR Program	108,714	33,593
Department of State	6,264	107,804
United Way of Dutchess	12,380	7,810
Berkshire Taconic Community Foundation	987	-
CNS - RSVP	9,574	5,728
Dutchess County Office for the Aging	1,285	3,920
Hudson River Healthcare	-	1,750
NYS Office for the Aging	1,356	-
FEMA	27,143	187
Other	<u>3,337</u>	<u>5,034</u>
	<u>\$ 276,111</u>	<u>243,529</u>

(5) Fair Value Measurements

A framework has been established for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

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

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY

Notes to Consolidated Financial Statements, Continued

(5) Fair Value Measurements, Continued

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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 Corporation believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

(6) Mortgage Receivable

The mortgage receivable, is considered to be Level 3 assets as described in note 5 and is summarized as follows at December 31, 2020:

Mortgage receivable from 80 Cannon St LLC for \$40,000 requiring monthly installments of \$719, including interest at 3%, through March 2025. This mortgage is collateralized by 80 Cannon St.

	\$ 34,375
Less current installments	<u>(7,699)</u>
Mortgage receivable, less current installments	\$ <u>26,676</u>

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY

Notes to Consolidated Financial Statements, Continued

(6) Mortgage Receivable, Continued

The aggregate annual maturity of the mortgage receivable for the five years following December 31, 2020 is as follows:

2021	\$	7,699
2022		7,933
2023		8,174
2024		8,423
2025		<u>2,146</u>
	\$	<u>34,375</u>

(7) Property and Equipment

Property and equipment at December 31, 2020 and 2019 are recorded at cost and are summarized as follows:

	<u>2020</u>	<u>2019</u>
Land	\$ 71,600	71,600
Buildings and improvements	1,129,811	1,203,156
Leasehold improvements	60,977	60,977
Vehicles	209,500	221,820
Equipment	<u>525,620</u>	<u>525,620</u>
	1,997,508	2,083,173
Less accumulated depreciation	<u>(1,608,482)</u>	<u>(1,640,517)</u>
Net property and equipment	\$ <u>389,026</u>	<u>442,656</u>

(8) Vested Vacation Wages

Included in accrued expenses is the Agency's liability for future payments of accrued vested vacation wages which amounted to \$32,974 and \$24,243 at December 31, 2020 and 2019, respectively.

(9) Deferred Revenue

Deferred revenue amounted to \$164,546 and \$47,864 at December 31, 2020 and 2019, respectively. These amounts represent cash provided to the Agency in advance of the period to be benefited in order to provide working capital for the operation of the various programs of the Agency.

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY

Notes to Consolidated Financial Statements, Continued

(10) Line of Credit

Annually renewable \$100,000 line of credit with Ulster Savings Bank, bearing interest at 5.25% at December 31, 2020. There was no balance at December 31, 2020 and 2019. Annually renewable \$250,000 line of credit with M&T Bank bearing interest at the prime rate plus 1.50% (4.75% at December 31, 2020). There was no balance at December 31, 2020 and 2019.

(11) Mortgage Payable

	<u>2020</u>	<u>2019</u>
Mortgage payable to Ulster Savings Bank that requires monthly installments of \$4,220, including interest at 5.25%, through March 2028. This note is collateralized by property located in Red Hook, Dover and Poughkeepsie, New York.	\$ 277,068	316,178
Less current installments	<u>(35,487)</u>	<u>(33,675)</u>
Mortgage payable, net of current installments	\$ <u>241,581</u>	<u>282,503</u>

The aggregate annual maturity of the mortgage payable for the five years following December 31, 2020 and thereafter is as follows:

2021	\$ 35,487
2022	37,395
2023	39,407
2024	41,526
2025	43,759
Thereafter	<u>79,494</u>
	\$ <u>277,068</u>

(12) Automobile Loans Payable

	<u>2020</u>	<u>2019</u>
Automobile loans payable to Ally Financial that require monthly installments of \$515 and \$429, including interest at 4.99% through October 2025 and 4.89%, through May 2021, secured by vehicles.	\$ 28,592	7,033
Less current installments	<u>(7,088)</u>	<u>(4,915)</u>
Automobile loans payable, net of current installments	\$ <u>21,504</u>	<u>2,118</u>

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY

Notes to Consolidated Financial Statements, Continued

(12) Automobile Loans Payable, Continued

The aggregate annual maturity of the automobile loans payable for the five years following December 31, 2020 is as follows:

2021		\$ 7,088
2022		5,225
2023		5,492
2024		5,772
2025		<u>5,015</u>
		\$ <u>28,592</u>

(13) Miscellaneous Revenue

A summary of miscellaneous revenue for the years ended December 31, 2020 and 2019 are as follows:

	<u>2020</u>	<u>2019</u>
Thrift sales	\$ 8,628	15,691
Food pantry	13,430	9,140
Program income	-	5,733
Insurance reimbursements	-	1,885
Other	<u>3,643</u>	<u>9,812</u>
	\$ <u>25,701</u>	<u>42,261</u>

(14) Pension Plan

The Agency maintains a 401(k) plan for its eligible staff. All employees of the Agency are eligible for participation in the plan upon hire. Participating employees can contribute to the plan beginning upon employment. After completion of six months employment the Agency will match the first 5% of the employees deferral to the Plan after the successful completion of six months of employment. During the years ended December 31, 2020 and 2019, the Agency contributed \$40,426 and \$35,543, respectively, to the plan on behalf of its eligible employees while employees contributed \$58,633 and \$52,975, respectively, to the plan.

(15) Economic Dependency

A material part of the Agency's funding is dependent upon a few major government funding sources, the loss of any one would have a material adverse effect on the Agency. During the years ended December 31, 2020 and 2019, 42% and 36%, respectively, of the Agency's total revenue was derived from three government funding sources.

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY

Notes to Consolidated Financial Statements, Continued

(16) Contingencies

Under the terms of various grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such questioned costs could lead to reimbursement to the grantor agencies. Management believes that it would be able to provide support acceptable to the grantor and that any disallowances would not be material.

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY
Consolidating Statement of Financial Position
December 31, 2020

<u>Assets</u>	<u>Agency</u>	<u>NEHI</u>	<u>Eliminations</u>	<u>Total</u>
Current assets:				
Cash	\$ 208,241	16,288	-	224,529
Receivables:				
Grants and contracts	213,950	-	-	213,950
Other	<u>55,758</u>	<u>6,403</u>	<u>-</u>	<u>62,161</u>
Total receivables	<u>269,708</u>	<u>6,403</u>	<u>-</u>	<u>276,111</u>
Current installments of mortgage receivable	7,699	-	-	7,699
Prepaid expenses	12,571	165	-	12,736
Inventory	<u>23,245</u>	<u>-</u>	<u>-</u>	<u>23,245</u>
Total current assets	<u>521,464</u>	<u>22,856</u>	<u>-</u>	<u>544,320</u>
Mortgage receivable, less current installments	26,676	-	-	26,676
Property and equipment, at cost	1,997,508	-	-	1,997,508
Less accumulated depreciation	<u>(1,608,482)</u>	<u>-</u>	<u>-</u>	<u>(1,608,482)</u>
Total property and equipment	<u>389,026</u>	<u>-</u>	<u>-</u>	<u>389,026</u>
Other assets:				
Security deposit	2,400	-	-	2,400
Investment in subsidiary	<u>(18,680)</u>	<u>-</u>	<u>18,680</u>	<u>-</u>
Total other assets	<u>(16,280)</u>	<u>-</u>	<u>18,680</u>	<u>2,400</u>
Total assets	<u>\$ 920,886</u>	<u>22,856</u>	<u>18,680</u>	<u>962,422</u>

(Continued)

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY

Consolidating Statement of Financial Position, Continued

<u>Liabilities and Net Assets</u>	<u>Agency</u>	<u>NEHI</u>	<u>Eliminations</u>	<u>Total</u>
Current liabilities:				
Accounts payable	\$ 58,118	41,536	-	99,654
Accrued expenses	78,851	-	-	78,851
Deferred revenue	164,546	-	-	164,546
Tenant security deposits	3,010	-	-	3,010
Current installments of mortgage payable	35,487	-	-	35,487
Current installments of automobile loans payable	7,088	-	-	7,088
Total current liabilities	347,100	41,536	-	388,636
Mortgage payable, less current installments	241,581	-	-	241,581
Automobile loans payable, less current installments	21,504	-	-	21,504
Total liabilities	610,185	41,536	-	651,721
Net assets:				
Without donor restrictions	225,217	(18,680)	18,680	225,217
With donor restrictions	85,484	-	-	85,484
Total net assets (deficit)	310,701	(18,680)	18,680	310,701
Total liabilities and net assets	\$ 920,886	22,856	18,680	962,422

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY

Consolidating Statement of Activities
Year ended December 31, 2020

	<u>Agency</u>	<u>NEHI</u>	<u>Eliminations</u>	<u>Total</u>
Revenue:				
In-kind support	\$ 992,223	-	-	992,223
Contributions	2,478,559	-	-	2,478,559
Rental income	35,256	-	-	35,256
Town and Villages	27,970	-	-	27,970
Management fee	20,000	-	(20,000)	-
Program services	-	435,519	-	435,519
Gain on sale of asset	47,837	-	-	47,837
Miscellaneous	22,293	3,408	-	25,701
	<u>3,624,138</u>	<u>438,927</u>	<u>(20,000)</u>	<u>4,043,065</u>
Total revenue				
Expenses:				
Salaries	1,091,098	73,797	-	1,164,895
Payroll taxes and employee benefits	232,563	19,690	-	252,253
Client assistance	360,447	-	-	360,447
Program materials	273,800	318,648	-	592,448
Professional fees	38,559	1,632	-	40,191
Depreciation for vehicles	10,262	-	-	10,262
Depreciation for building	59,950	-	-	59,950
Repairs and maintenance	43,975	-	-	43,975
Subcontractors	135,783	-	-	135,783
Travel	21,920	9,723	-	31,643
Occupancy	44,010	-	-	44,010
Insurance	57,989	-	-	57,989
Telephone	32,216	-	-	32,216
Advertising	2,847	-	-	2,847
Utilities	29,292	-	-	29,292
Interest expense	16,014	-	-	16,014
Conferences and training	14,391	-	-	14,391
Supplies	9,614	-	-	9,614
Office expense	16,938	-	-	16,938
Payroll processing	14,170	-	-	14,170
Equipment	55,183	-	-	55,183
Equipment rental	23,915	-	-	23,915
Memberships and dues	12,424	-	-	12,424
Printing	3,596	-	-	3,596
Postage	3,222	-	-	3,222
Taxes	693	750	-	1,443
Management fee	-	20,000	(20,000)	-
Volunteer hours	910,844	-	-	910,844
Rental costs	6,170	-	-	6,170
Miscellaneous	15,905	1,371	(6,684)	10,592
	<u>3,537,790</u>	<u>445,611</u>	<u>(26,684)</u>	<u>3,956,717</u>
Total expenses				
Change in net assets	86,348	(6,684)	6,684	86,348
Net assets (deficit) at beginning of year	224,353	(11,996)	11,996	224,353
Net assets (deficit) at end of year	<u>\$ 310,701</u>	<u>(18,680)</u>	<u>18,680</u>	<u>310,701</u>

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY
Schedule of Expenditures of Federal Awards
Year ended December 31, 2020

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
U.S. Department of Health and Human Services:				
Passed through New York State Division of Housing and Community Renewal - Low-Income Home Energy Assistance	93.568	C093260-19	\$ 332,930	-
Passed through Dutchess County:				
Low-Income Home Energy Assistance	93.568	16-0524-9/17-SS-A5	208,703	-
Low-Income Home Energy Assistance	93.568	16-0524-9/17-SS-A8	107,809	-
Passed through New York State Department of State:				
Community Services Block Grant	93.569	C1000757	352,742	-
Community Services Block Grant	93.569	C1001462	120,650	-
Community Services Block Grant - CARES	93.569	T1001795	86,569	-
Community Services Block Grant - Discretionary	93.569	T1001747	<u>50,000</u>	<u>-</u>
Total U.S. Department of Health and Human Services			1,259,403	-
U.S. Department of Energy - passed through New York State Division of Housing and Community Renewal - Weatherization Assistance for Low-Income Persons				
	81.042	C093260-19	267,579	-
U.S. Corporation for National Community Service - passed through New York State Office of Aging - Retired and Senior Volunteer Program				
	94.002	N/A	94,946	-
U.S. Department of Homeland Security:				
Emergency Food and Shelter National Board Program (1)	97.024	N/A	34,056	-
Emergency Food and Shelter National Board Program - CARES	97.024	-	<u>29,195</u>	<u>-</u>
Total Federal Awards			<u>\$ 1,685,179</u>	<u>-</u>

(1) Direct Federal Award

See accompanying notes to schedule of expenditures of federal awards.

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY

Notes to Schedule of Expenditures of Federal Awards

December 31, 2020

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes all federal and award programs administered by Community Action Partnership for Dutchess County, Inc. and Subsidiary. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

(2) Basis of Accounting

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.

Community Action Partnership for Dutchess County, Inc. and Subsidiary has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

(3) Matching Costs

Matching costs, i.e. Community Action Partnership for Dutchess County, Inc. and Subsidiary's share of certain program costs, are not included in the reported expenditures.

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

The Board of Directors
Community Action Partnership
for Dutchess County, Inc.:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the consolidated financial statements of Community Action Partnership for Dutchess County, Inc. and Subsidiary (the Agency), which comprise the consolidated statement of financial position as of December 31, 2020, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to consolidated financial statements, and have issued our report thereon dated April 15, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Agency'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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 Agency's consolidated financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's consolidated 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 consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency'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 Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

EFPR Group, CPAs, PLLC

Williamsville, New York
April 15, 2021

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

The Board of Directors
Community Action Partnership
for Dutchess County, Inc.:

Report on Compliance for Each Major Federal Program

We have audited Community Action Partnership for Dutchess County, Inc. and Subsidiary's (the Agency) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020. The Agency's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Community Action Partnership for Dutchess County, Inc. and Subsidiary complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of the Agency 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 the Agency'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 the Agency'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, as defined above. However, material weaknesses may exist that have not been identified.

Purpose of this Report

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

EFPR Group, CPAs, PLLC

Williamsville, New York
April 15, 2021

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY

Schedule of Findings and Questioned Costs
Year ended December 31, 2020

Part I - SUMMARY OF AUDITORS' RESULTS

Financial Statements:

Type of auditors' report issued on whether the consolidated financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

1. Material weakness(es) identified? Yes No
2. Significant deficiency(ies) identified not considered to be material weakness(es)? Yes None reported
3. Noncompliance material to financial statements noted? Yes No

Federal Awards:

Internal control over major programs:

4. Material weakness(es) identified? Yes No
5. Significant deficiency(ies) identified not considered to be material weakness(es)? Yes None reported

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

Unmodified

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) (Uniform Guidance)? Yes No
7. The Agency's major program audited was:
- | | |
|--------------------------------|----------------|
| <u>Name of Federal Program</u> | CFDA
Number |
| Community Services Block Grant | 93.569 |
8. Dollar threshold used to distinguish between Type A and Type B programs. \$750,000
9. Auditee qualified as low-risk auditee? Yes No

Part II - FINANCIAL STATEMENT FINDINGS SECTION

No reportable findings.

Part III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS SECTION

No reportable findings or questioned costs.

COMMUNITY ACTION PARTNERSHIP FOR DUTCHESS COUNTY, INC.
AND SUBSIDIARY

Schedule of Prior Year Audit Findings

December 31, 2020

There were no audit findings with regard to the prior year financial statements (December 31, 2019).