



**COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.**
EMPOWERING COMMUNITIES SINCE 1965



September 22, 2023

Lori Sharp
lsharp@belknapcounty.gov
 Finance Director
 Belknap County Commissioners Office
 34 County Drive
 Laconia, NH 03246

Subject: 2024 Belknap County Funding Request

Dear Ms. Sharp:

Community Action Program Belknap-Merrimack Counties, Inc. (CAPBM) respectfully requests for support from Belknap County for 2024 to provide direct financial assistance to the following programs:

Meals on Wheels (MOW)	\$30,000.00
Mid-State Transit (MST)	\$11,000.00
AmeriCorps Senior Companion Program (SCP)	<u>\$15,000.00</u>
	\$56,000.00

CAPBM is requesting funds to support program services to residents in Belknap County. The County funds will be used to provide essential services such as meals, rides, companionship, and medical services to income/program eligible residents of the County.

If you should require any further information, please do not hesitate to contact Suzanne Demers, Director of Elder Services sdemers@capbm.org for the MOW and SCP programs or Terri Paige, Transportation Director tpaige@capbm.org for the MST program.

We look forward to meeting with you and the Commissioners to discuss our request. Again, thank you for your continued support of these services.

Sincerely,

Jeanne Agri
 Chief Executive Officer

JA:klh / Enclosures

CAPBM BC 2024 Funding Request ltr

cc: Main File – Belknap County 2024
 Suzanne Demers, Director of Elder Services
 Terri Paige, Transportation Director



**BELKNAP COUNTY – 2024
ANNUAL BUDGET REQUEST FROM OUTSIDE AGENCIES**

Part A – Agency Information

Agency Name: Community Action Program Belknap-Merrimack Counties, Inc.	Date: September 22, 2022
Address: 2 Industrial Park Drive PO Box 1016 Concord, NH 03302-1016	Email: sdemers@capbm.org tpaige@capbm.org
Telephone: 603-225-3295	Fax: 603-228-1898
Exec Director: Jeanne Agri, CEO	Agency Fiscal Year: March 1 – February 28

Section 1: Funding Request Summary:

Total Amount of Request: \$56,000.00

Funds for

Existing Programs:	Meals on Wheels Program (MOW)	\$30,000
	AmeriCorps Senior Companion Program of New Hampshire (SCPNH)	\$15,000
	Mid-State Transit (MST)	\$11,000

Section 2: Revenue Summary - See page 2 Agency Budget

Section 3: Agency Municipal Government Revenue

THIS FUNDING DOES NOT APPLY TO THE PROGRAMS IN THIS REQUEST.

TOWN	Prior 2022 Received	Current 2023 Received	Projected/ Requested 2024
Alton	10,000	10,000	10,000
Barnstead	5,500	5,500	5,500
Belmont	13,000	13,000	15,000
Center Harbor	8,800	8,800	8,800
Gilford	10,000	10,000	10,000
Gilmanton	5,000	5,000	5,000
Laconia	48,500	48,500	48,500
Meredith	36,600	36,600	36,600
New Hampton	7,500	7,500	7,500
Sanbornton	2,200		2,200
Tilton	12,000	12,000	12,000

Section 4: Agency Budget Overview - see page 2 Agency Budget

Section 5: Agency Budget Breakdown for all Programs - see attached Program Budgets

Section 6: Audited Financial Report – see Attached CAPBM Audit

Section 7: IRS Form 990 – see Attached CAPBM IRS 990



COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.
EMPOWERING COMMUNITIES SINCE 1965



Estimated Annual Operating Budget

March 1, 2023, to February 28, 2024

Budget Category	FY 2024
REVENUES	
Grant Awards (Federal)	\$33,150,328
Grant Awards (State)	1,212,589
Other Funds (Local, Donations, Fees)	6,500,000
In kind	1,000,000
Total Revenue	\$41,862,917
EXPENSES	
Personnel/Salaries	\$ 9,375,000
Fringe Benefits/Payroll Taxes	2,435,000
Travel Reimbursement	250,000
Occupancy	1,500,000
Direct Client Services	20,567,828
Accounting Fees	80,000
Legal Fees	25,000
Supplies	425,000
Postage	55,000
Equipment Rental & Maintenance	37,500
Printing & Publications	85,000
Training & Staff Development	145,000
Interest	45,000
Property & Liability Insurance	160,000
Computer Services	75,000
Other Operating Costs	5,047,589
Depreciation	555,000
In kind	1,000,000
Total Expenses	\$41,862,917

Federal Tax Identification Number: 02-0270376

Agency Fiscal Year: March to February

Private Nonprofit 501(c)(3) Organization

Recipient of the New Hampshire Certificate of Good Standing from the Secretary of State

Annual Audit completed by Leone, McDonnell and Roberts, P.A.

Part B – Program Specific Information

Section 8: Program Funding Request

Program Name: **MEALS ON WHEELS PROGRAM**
Amount of Request
for this Program: **\$30,000.00**
☒ Existing Program ☐ New Program
Will funds be matched?: No
If no, why not? There is no match requirement for MOW

Program Name: **AMERICORPS SENIOR COMPANION PROGRAM
OF NEW HAMPSHIRE (SCPNH)**
Amount of Request
for this Program: **\$15,000.00**
☒ Existing Program ☐ New Program
Will funds be matched?: Yes
If yes, how? This funding will support the need to match federal dollars
that will result in operations of the program.

Program Name: **MID-STATE TRANSIT (MST)**
Amount of Request
for this Program: **\$11,000.00**
☒ Existing Program ☐ New Program
Will funds be matched?: Yes
If yes, how? The funding requested from Belknap County will be used to
provide a local match for the Federal Transit Association and
the Department of Health and Human Services.

Section 9: Program Expense Summary – see attached Program Budgets
Section 10: Program Revenue Summary – see attached Program Budgets
Section 11: Program Personnel Summary – see attached Program Budgets
Section 12: Fringe Benefits – see attached Program Budgets

Section 13: Program General Information, Update, Service Goals, and Objectives

MEALS ON WHEELS (MOW) PROGRAM

The Meals on Wheels Program, sponsored by the Community Action Program Belknap-Merrimack Counties, Inc. respectfully request \$30,000.00 to help sustain the home-delivered meal program through Belknap County. The Meals on Wheels program is a critical component of home and community-based care because it is designed to assist the frail and/or disabled adults with remaining in their homes for as long as possible. This cost-effective service assists Belknap County residents with the option to “age in place” and supports independence. Research demonstrates that the program helps to reduce or prevent malnutrition in older adults and provides access to services without regard to income and it reduces isolation.

The Meals on Wheels Program falls under the Department of Elder Services, Community Action Program Belknap-Merrimack Counties, Inc. The mission of the Department of Elder Services is to promote the physical, emotional, and economic well-being of older adults while encouraging their participation in all aspects of community life. The Department provides a comprehensive array of services for seniors in 38 towns in Belknap and Merrimack Counties. It oversees seven (7) senior centers in Alton, Bradford, Franklin, Laconia, Pittsfield, Suncook, and Tilton and one (1) Senior Resource Center in Concord, Horseshoe Pond Place Senior Resource Center. Additionally, it manages (11) outreach luncheon locations. The Senior Centers serve as hubs of activity for older adults, with approximately 1,000 seniors participating annually in the Belknap County.

The Director of Elder Services oversees the Merrimack County ServiceLink Resource Center, which is part of the State network of ten (10) county-based Aging and Disability Resource Centers, the New Hampshire Senior Companion Program, and the Senior Community Service Employment Program. The Department collaborates with the Belknap County ServiceLink office. This allows for excellent collaboration and sharing of resources.

Our meals are a combination of purchased prepared frozen meals from food vendor, Birch Stream Farms, and our Concord Central kitchen. The meals delivered are, at a minimum, 1/3 of the USDA daily nutritional requirements for seniors.

Birch Street Farms complies with the nutritional guidelines and requirements set forth by the State of New Hampshire Food and Nutrition Board of the Institute of Medicine of National Academy of Sciences, as well as the Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture. All Birch Stream Farms meal menus are reviewed for nutritional value by Maine Registered Dietician. CAPBM Concord Kitchen is regulated and licensed by the State of New Hampshire Board of Health. The CAPBM meal menus are reviewed by a State of New Hampshire approved nutritional staff.

These nutrient dense meals served by supportive MOW drivers define the program by reducing isolation and assisting older individuals with remaining in their own home for as long as possible. The MOW driver is a critical important front-line staff. The welfare check of the homebound/hard to reach elder is often the only person they talk with every week. National and local surveys consistently report 50% of the benefit of the program is the meal and 50% of the benefit is the driver. It is more than a meal. The connection has given many people at home that person who will listen when no one else is there.

MOW Participants are primarily frail, ill and homebound elderly people who are unable to prepare their own nutritious meals. Individuals who are age 60 or older are eligible regardless of income under the Older Americans Act. Adults under 60 are eligible if they are homebound, at risk of malnutrition, have a medical reason they are unable to prepare

a nutritious meal and they are under Title XX guidelines set by the State of New Hampshire at \$1,512.81 per month. A small percentage of our participants are under the age of 60. If they are under 60 they usually have a chronic illness, undergoing a medical recovery or they are a Protective Services Client. Approximately two-thirds (2/3) of the participants live alone, while others have someone home in the evening. Many reports having no other visitors or very few visitors per week.

Customer satisfaction surveys are distributed to all MOW participants annually. Self-reports indicate that they have less money to purchase food and have fewer people visiting.

The COVID pandemic has impacted older adults that are socially isolated with little means to receive food. Due to federal regulations MOW participants are **not** charged a fee for their meal. The requested donation is \$2.00 per meal and collected in a confidential envelope. Going forward the suggested donation amount will increase to \$3.00 per meal to help offset the increased cost of raw food and supplies. In accordance with the Older Americans Act, only donations are allowed. If people are not eligible, we would charge a fee that would cover the cost of the meal. The average cost per meal in the fiscal year 2022-2023 was \$10.75. The average MOW participant donation was \$.57 per meal. The contract rate from the state of New Hampshire is \$8.11. In addition, the programs did not place any eligible Belknap County residents on a waiting list. For fiscal year 2022-2023 we served 81,041 meals to 545 people in Belknap County, this shows an increase of 3,324 meals to 23 new participants in this fiscal year.

The County funding helps to offset the full cost of a meal when low-income residents are unable to pay the full donation suggestion of \$2.00. The staff work closely with other community service providers to help connect people with resources they may need. The Meals on Wheels drivers are referred to as the front line because they see the individuals daily and can provide resources from community programs.

Statement of Community Need

Homebound older adults tend to become isolated and lack access to adequate, appropriate, and affordable nutrition, information, and social connections. They are not able to lead healthy and productive lives with choices, independence and autonomy, thereby experiencing a greater need for expensive institutional interventions and emergency services, as well as a higher risk that they will be victimized or abused. They also face the possibility of depression and an increased risk factor for suicide. The needs generated by homebound older adults create financial and emotional stress on available family members as well as the community at large.

Nationwide, 10 million baby boomers, also known as the sandwich generation, are raising children or supporting an adult child while providing financial support to an aging parent. As older adults are living well into their 80s and 90s, many boomers, especially those with

middle-class incomes, experience financial strains as they try to support the generation both above and below them. By trying to balance healthcare and living expenses for their parents and, at times, for their grandparents and other elderly relatives with their children's college tuition, many boomers wind up financially drained and unable to save for their own retirement.

The Partners for Public Health states: By the year 2030, the proportion of the population of Belknap County that is 65 years of age or older is projected to reach 30% - nearly double the current percentage.

The U.S. Administration on Aging Strategic Plan for 2007-2012 reflects the need for services for the elderly and the diminishing capacity of our social systems to meet that need. Its plan establishes goals that include "enabling seniors to remain in their own homes with high quality of life for as long as possible through provision of home and community-based services," and also promotes, "consumer-directed options within long-term care and other efforts to help keep older adults out of institutional care."

According to the New Hampshire State Plan on Aging 2019 report from their NH survey of 2,769 participants more than half (60%) are retired. About one third, or 32.7% of respondents live alone. When focusing on respondents over the age of 75, this percentage increases to 44.7%.

According to the Meals on Wheels Association of America Foundation groundbreaking research study entitled "The Causes, Consequences and Future of Senior Hunger in America", "today in America 1 in 6 seniors – an astonishing 5 million people – is at risk of hunger, and the situation is likely to worsen significantly if we do not act." They also found that hunger is not confined to one age cohort among elderly, nor one ethnic or racial group, nor one geographic location. They found that seniors experiencing some form of food insecurity are significantly more likely to have lower intake of energy and major vitamins, significantly more likely to be in poor or fair health, more likely to have limitations in activities of daily living (ADL).

Planning and Review

The planning process for the Meals on Wheels Program occurs at several levels. On a national level we receive input from our affiliates which include the National Association of Nutrition Services, the National Council on the Aging, The Meals on Wheels Association of America (MOWAA), and the Administration on Community Living. They share best practices, evidence-based programming, national studies, changes in diet requirements or incorporating exercise and wellness programs into our service.

We collaborate extensively with other organizations across the service sector to make sure that all communities we serve in will be liable for older adults.

- Estimated Number of clients served in 2023-2024:

Projected 555 clients and 90,000 meals.

- Service area:

Merrimack and Belknap Counties (above numbers are for Belknap County only)

We serve all 38 communities.



Meals-on-Wheels

Belknap County Request 2024

	Actual 7/1/22 - 6/30/23	Current 7/1/23 - 6/30/24	Projected 7/1/24 - 6/30/25
<u>INCOME</u>			
Title IIIC	\$ 1,129,569	\$ 780,020	\$ 780,020
Title XX	467,387	683,122	683,122
Belknap County	30,000	30,000	30,000
Merrimack County	55,500	55,500	55,500
NSIP	78,192	150,000	150,000
CFI - Medicaid	321,526	155,000	155,000
Participant Donations	111,743	195,000	195,000
Elder Services Catering	47,206	56,000	56,000
Grants/Foundations	-	50,000	50,000
Fundraising	60,566	179,792	179,792
Total Income:	\$ 2,301,689	\$ 2,334,434	\$ 2,334,434
<u>EXPENSES</u>			
Personnel	\$ 779,175	\$ 799,200	\$ 799,200
Taxes/Benefits	197,728	165,240	169,240
Travel MOW Drivers	88,062	132,668	132,668
Travel Staff	11,092	40,400	40,400
Occupancy/Utilities	147,993	135,000	135,000
Phone	9,280	14,283	14,283
Appliance Repair	6,784	20,500	15,500
Paper Supplies	44,548	75,500	75,500
Raw Food	907,845	966,150	985,150
Insurance	7,228	9,000	9,000
Office Supplies	9,500	9,500	9,500
Kitchen Supplies	20,157	17,500	17,500
Kitchen Equipment	5,581	7,050	7,050
Computer Equipment/Services	21,449	9,672	9,672
Rubbish Removal/Janitorial	14,725	16,470	16,470
Gas & Oil	8,125	7,500	7,500
Liscenses/Permits	3,396	2,595	2,595
Other	19,021	15,000	15,000
Total Expenses:	\$ 2,301,689	\$ 2,443,228	\$ 2,461,228

MEALS-ON-WHEELS (MOW)

Belknap County Unduplicated Count

July 1, 2022- June 30, 2023



COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.
EMPOWERING COMMUNITIES SINCE 1965



TOWN	PEOPLE	MEALS
ALTON	41	4,474
BARNSTEAD	16	2,691
BELMONT	72	12,571
CENTER HARBOR	7	942
GILFORD	59	7,839
GILMANTON	23	4,202
LACONIA	188	29,358
MEREDITH	47	5,968
NEW HAMPTON	19	2,774
SANBORTON	10	1,046
TILTON	63	9,176

TOTAL MOW 545 81,041

Below are all MOW by age group, for BELKNAP CTY

* under 60 are Title XX funding for those under 60 with disabilities and /or below income

TOWN	Under 60 *	60-74	75-89	90+	Min of Age	Max of Age	Average of Age
ALTON	4	13	19	1	35	95	76
BARNSTEAD		4	10	1	61	99	78
BELMONT	8	23	38	1	36	95	74
CENTER HARBOR	1	2	2	2	57	96	80
GILFORD	1	17	34	6	52	100	79
GILMANTON	2	8	10	3	50	93	75
LACONIA	36	80	56	14	23	97	70
MEREDITH	4	14	22	6	36	100	75
NEW HAMPTON	1	6	7	5	57	98	78
SANBORTON	1	2	6	1	48	91	77
TILTON	1	28	28	4	27	95	75

TOTAL MOW 59 197 232 44 23 100 74

AMERICORPS SENIOR COMPANION PROGRAM OF NEW HAMPSHIRE (SCPNH)

Community Action Program Belknap-Merrimack Counties, Inc. (CAPBM) respectfully requests \$15,000.00 to support the AmeriCorps Senior Companion Program (ASCPNH) of New Hampshire.

The AmeriCorps Senior Companion Program New Hampshire (ASCPNH) is a cost-effective resource that assists frail homebound older adult residents. CAPBM respectfully requests the program receive funding this year to help ensure sustainability of services throughout the area. The COVID-19 pandemic has shown how difficult social isolation can be. This funding will support the need to match federal dollars that will result in operations of the program.

The Community Action Program Belknap-Merrimack Counties, Inc. (CAPBM) ASCPNH has been in operation since 1979. The mission of the ASCPNH is to offer active older adults the opportunity to contribute to their communities by promoting independence for, and enhancing the quality of life of, homebound older adults by providing companionship, transportation, and respite for family caregivers.

As New Hampshire residents age, they are at increased risk of social isolation. In fact, demographic forecasts for the State of NH indicate the number of older adults is rising as the baby boomer generation ages, making the granite state the third state in the country to have the oldest population. Financial, physical, and social limitations make maintaining relationships and social connectedness difficult for older adults.

The AmeriCorps ASCPNH has the unique, dual ability to prevent the social isolation of homebound older adults by engaging their peer adults in meaningful community service. The AmeriCorps ASCPNH does so by enrolling low-income adults, over the age of 55, to provide in-home companion visits to homebound older adults. These Senior Companion Volunteers provide a minimum of 10 hours of companionship per week to an average of 5 homebound older adults needing socialization. In turn, Senior Companion Volunteers, and the people they visit (visitees) share the benefit of increased socialization, increased mental and physical stimulation and the company of a peer, with whom they can develop a long term, meaningful relationship. Averaging an impressive four years or more, these peer relationships are essential to combatting social isolation. Transportation provided during visits from Senior Companion Volunteers also promotes independence by providing consistent access to groceries, medical care, and community resources. ASCPNH services are crafted to provide ongoing support at a fraction of the cost of institutional care.

Respite services provided by Senior Companion Volunteers are a low-cost option for many caregivers who might otherwise not have support. Respite visits also enable caregivers to deal with their own personal health needs and offer peace of mind that their loved one is being supervised and engaged.

The program is staffed with one full-time Manager and two full-time Coordinators- who are each assigned to their own region. Additionally, there is a part-time Operations Assistant supporting the administrative duties of the program statewide. Program staff recruit volunteers, offer a detailed orientation, and assign vetted, trained companion volunteers to match with a visitee. Program staff facilitate monthly in-service training, oversee the completion of the required Volunteer Assignment Plan, and assist with other volunteer management meetings.

The Senior Companion Program is primarily funded by AmeriCorps Seniors (formerly known as the Corporation for National & Community Services). Federal funding does not cover the full cost of operating the program. Local funds are needed in all counties served by the program, including Belknap County.

During the 2022-2023 fiscal year, 70 New Hampshire Senior Companions volunteered for 36,426 hours serving 402 visitees statewide. The ASCPNH continues to devote time and resources to increase visibility in the community, network with other agencies to identify those in need, and to market the program to increase the number of volunteers.

Statement of Community Need:

Research indicates that the next generation of retirees will be the healthiest, longest-lived, and best educated in history. The Senior Companion Program provides a professional structure that can attract the active older adult and baby boomer clientele. The growing number of boomers reaching retirement age over the next 20 years offers an unprecedented chance to tap into a large base of potential volunteers. It makes good sense to consider ways to encourage boomers' volunteerism.

More than 6 out of 10 adults that are age 55 and older engage in volunteer activity. Research shows that volunteering for about two hours a week, or one hundred hours a year, can lead to improved mental, emotional and physical health. With older adults tending to volunteer more than any other age group, the health benefits that volunteering offers the companion, are invaluable.

Though the heightened sensitivity around the COVID virus has significantly subsided, homebound older adults, Senior Companions and ASCPNH continue to feel the aftereffects. Recruitment efforts are less fruitful due to hesitancy around exposure and opportunities for networking are more often virtual than in person, resulting in fewer visitee and volunteer referrals. Senior Companions report a significant decline in the various mental health, cognitive and physical ailments of assigned visitees. Food security and access to routine medical care pre and post COVID are significant need areas for homebound older adults. Senior Companions reported that the social isolation impacted them both physically and emotionally by the lack of engagement. ASCPNH continues to

be a solution for caregivers who post pandemic, are relieved to resume ASCPNH services and finally able to deal with their own personal health and self-care needs. As the need for family caregivers continues to grow with the aging population and the care delivery looks different in the post-pandemic environment, there will be an increased need to support the essential role of family caregivers. This program will continue to fill that gap of support needed for caregivers.

With the funding from Belknap County, ASCPNH will continue to mitigate the needs of aging NH residents. The program has demonstrated that it is both a cost-effective component of the Long-Term Care system in New Hampshire as well as a model for engaging low-income volunteers who remain productive later in life. The personal benefits of volunteering are substantial, including a regained sense of purpose, improved physical and psychological outcomes, and improved overall quality of life. Continued funding will provide Belknap County residents with needed services at an exceptionally low cost.

- Estimated Number of clients served:

Twenty-Six (26) residents of Belknap County received 2,962 hours of in-home care by seven (7) low-income senior companion volunteers over the age of fifty-five (55) during the program year ending June 30, 2023.

The program continues to remain strong, providing essential activities that enable frail and disabled county residents to remain living independently. Our goal for 2024 is to exceed 4,500 hours of service for at least 37 visitees/families by at least ten (10) low-income senior companions in Belknap County alone.

- Service area:

The SCP is a statewide program. Between July 2022 and June 2023 ASCPNH provided service to residents of seven (7) communities throughout Belknap County. Senior Companions will continue to serve throughout the county as funding allows.

- Goals and Objectives of the Program:

The goals of the SCP continue to be:

1. To improve the quality of life and functioning of frail elders and disabled adults living in New Hampshire by enhancing their capacity to remain in community based unrestricted settings and delaying or preventing premature institutionalization.
2. To relieve the strain on caregivers of Alzheimer's or other chronically ill patients, and to strengthen their ability to maintain their loved one at home by providing non-medical respite assistance; and,
3. To provide a personally enriching volunteer experience to low-income seniors throughout New Hampshire.

The SCP has outlined a specific plan as part of the federal initiative to demonstrate programming impact more accurately. To measure program impact, the program has identified two key areas of service, "In-home care" and "respite care."

- Other program funding sources and amounts:

Major funding sources for the SCP include:

1. The Corporation for National Services/Senior Corps (Federal): \$ 525,817
2. State of New Hampshire, Bureau of Elderly and Adult Services: \$ 30,000

The SCP maintains quarterly statistics on the number of active volunteers, the number of visitees served, and the number of service hours. These are referenced by residences of volunteers and visitees, primary service needs of visitees, and ages of volunteers and visitees. The number of service hours and instances of transportation provided is updated bi-weekly. Other information compiled quarterly includes estimates of the number of visitees waiting for Companions, new volunteers enrolled, and in service training topics.

Targets for the end of the current fiscal year, July 1, 2023-June 30, 2024, are:

- Over 432 visitees will have remained in their homes longer due to regular visits by volunteers and assistance with daily tasks of living.
- Senior Companions will serve over 50,000 hours serving the frail elderly and adults with disabilities.
- At least 13,000 instances of transportation will be provided to the visitees.

- How will county dollars be used?

Belknap County funding is extremely important to the sustainability of services for county residents. Program efficiencies have been in place for several years as well as initiatives establishing a strong community network and partnerships. The program needs the support of the county to match federal dollars, dedicate a few hours weekly to the recruitment, vetting and training of volunteers and to assist with the volunteer mileage.

Last fiscal year, 2,962 hours of direct service were provided by the ACSCP NH to Belknap County residents. The average cost to enroll and retain one Senior Companion is \$19.00 per hour. Belknap County is supporting a fraction of the hourly cost. For example, an allocation of \$15,000.00 divided by 2,962 hours of direct service is a contribution of \$5.06 per hour!

- How are county dollars accounted for?

County dollars help to match the federal dollars from the Corporation for National and Community Services. Family members receive the support they need through respite care, peace of mind and stress management.

Data on volunteers, visitees, stations, and in-service training will be maintained in a database system.

As stated earlier, county dollars help to support volunteers through training, mileage, insurance, and meals.

- The impact this program has on county residents and why it should be considered for funding:

The SCP assists individuals (“visitees”) to remain in lower cost community settings, and provides some financial assistance to low-income elders, who more than repay their limited stipend support by providing the intangible yet crucial community social relationships that at-risk seniors and disabled people need.

As the proportion of older Americans increases dramatically in the next twenty years, home and community-based care will become an even more important component of a successful and efficient long-term care system. The SCP fills the critical gap in helping frail elderly and disabled adults to remain living independently in their communities. Senior Companions enable people to remain in their homes through regular assistance with instrumental activities of daily living (IADL) such as grocery shopping, meal planning and/or preparation, reading mail, organizing bills, taking clients to the bank and medical appointments, running essential errands, and through facilitating connections to community resources. Senior Companions also help identify household or personal service needs and educate visitees about potential health or human service resources, which might be available to them.



Senior Companion Program for New Hampshire Belknap County Request 2024

	Actual 7/1/22 - 6/30/23	Current 7/1/23 - 6/30/24	Projected 7/1/24 - 6/30/25
<u>INCOME</u>			
Federal (Corporation for National and Community Service)	\$ 359,936	\$ 527,604	\$ 527,604
State (BEAS Contract)	17,645	30,000	30,000
Merrimack County	35,000	35,000	35,000
Belknap County	15,000	15,000	15,000
Fundraising/Donations			
Grants/Foundations (Mary Gale)	33,625	30,000	30,000
Total Income:	\$ 461,206	\$ 637,604	\$ 637,604
<u>EXPENSES</u>			
Personnel	\$ 147,891	\$ 151,694	\$ 151,694
Taxes/Benefits	28,521	37,361	37,361
Staff Travel	10,199	27,840	27,840
Trainings	100	6,000	6,000
Occupancy/Utilities	8,483	8,920	8,920
Supplies	4,113	20,642	20,642
Other Volunteer Support costs	41,986	29,407	29,407
Volunteer Meals	- 0	400 0	400
Volunteer training	-	800	800
Volunteer software	-	7,500	7,500
Volunteer badges	-	500	500
Volunteer Insurance	906	1,232	1,232
Volunteer Recognition	9,482	12,500	12,500
Volunteer Travel	40,900	69,670	69,670
Physical Exams	-	50	50
Volunteer Stipends	168,625	263,088	263,088
Total Expenses:	\$ 461,206	\$ 637,604	\$ 637,604

SENIOR COMPANION PROGRAM (SCP)

Unduplicated Count

July 1, 2022- June 30, 2023

TOWN	NUMBER OF SENIOR COMPANIONS	NUMBER OF HOURS	NUMBER OF VISITEES
Alton	0	0	0
Barnstead	0	0	0
Belmont	5	489	7
Ctr Harbor	0	0	1
Gilford	1	580	7
Ironworks	0	184	2
Laconia	1	847	12
Lochmere	0	0	0
Meredith	1	493	3
New Hampton	0	0	0
Sanbornton	0	0	0
Tilton	0	191	1
TOTAL SCP	8	2,784	33

TRANSPORTATION – MID STATE TRANSIT (MST)

1. Please LIST the program's mission, goals, and objectives.

The mission statement of CAPBM is as follows:

"To assist in reducing poverty, the revitalization of low-income communities, and the empowerment of low-income families and individuals to reach economic stability. "

In addition to the mission statement, CAPBM has a vision statement that we are an agency that creates opportunities for all people to thrive and partners in building strong, resilient communities to ensure a more equitable society.

Using the CAPBM mission and vision statements the transportation program has developed the following goals and objectives:

- Extending the independence of older adults so they may remain in their own homes
- Helping to decrease social isolation for older adults and individuals with disabilities
- Improving access to shopping, medical care, and activities of everyday life
- Providing access to congregate meals and Senior Center wellness initiatives
- Providing reliable transportation for volunteer and employment opportunities

2. Describe the program and/or general operations for which you request this money.

Community Action Program Belknap-Merrimack Counties, Inc. (CAPBM) has provided transportation services for seniors and adults with disabilities in Belknap and Merrimack Counties for over (35) years. To meet the goals and objectives listed above, CAPBM has several modes of transportation available. The funding requested from Belknap County will be used to provide a local match for the Federal Transit Association and the Department of Health and Human Services. These federal funds have been awarded to CAPBM for operating support of the Mid-State Transit (MST) demand response bus service. This service utilizes five (5) wheelchair lift-equipped vehicles serving communities throughout Belknap and Merrimack counties; the MST buses are physically located in Bradford, Franklin, Pittsfield, and Laconia communities. Each of the buses provides service to between three to nine communities. Due to funding levels, all routes are part-time except for Laconia and Franklin. Route hours are scheduled in the following way:

On Fridays, the Franklin bus is assigned to Andover/Danbury/Hill and portions of Sanbornton. It covers Franklin, Tilton, and parts of Northfield Monday through Thursday. The Laconia service has two vehicles covering Belknap County communities in the Lakes Region Monday through Friday. The service is available Monday through Thursday in Pittsfield and covers Pittsfield, Alton, Barnstead, Belmont, Center Barnstead, Loudon, and Epsom. The Bradford vehicle is five (5) days per week and serves the

communities of Bradford, Contoocook, Henniker, Hopkinton, New London, Newbury, Sutton, Warner, Webster, and Wilmot. In fiscal years 2023 and 2024, funding was continued by the Department of Transportation (DOT) to provide services to rural communities that were not served or underserved. For example, Franklin serves Andover/Danbury, Pittsfield serves Loudon and Alton, and Bradford serves Hopkinton one day per week.

Some customers may be transported to chemotherapy or dialysis, where their lives depend upon medical care. We have provided weekly rides to Belknap County Nursing Home residents to visit and stay connected with family and friends in their home communities. In addition, regular medical appointments, banking, and other daily activities are frequent ride destinations, while some riders only need assistance getting groceries. The MST vehicles are routed throughout many communities, assuring service to residents of rural areas. Routes are planned from specific pickup areas to rider-selected destinations such as healthcare facilities, grocery shopping, banking, and congregate meal sites. To improve efficiency and make the best use of our limited resources, the routes are set up using a "Shopper Shuttle" model in several communities. This door-to-door, demand response service will pick up several seniors from their homes and then transport everyone to the same shopping facility on scheduled days. Transporting individuals with the same destination is a time saver and improves efficiency.

The door-to-door demand response system is affordable, cost-effective, and assists individuals unable to access other modes of transit. Drivers are trained to accommodate passengers who have a variety of needs. They are trained in passenger assistance, wheelchair lift safety, wheelchair securement, emergency procedures, customer service, and other general safety measures. Drivers will assist with a reasonable number of grocery bags, shopping carts, devices for walking, and oxygen tanks.

All drivers must hold a valid DOT Medical Examiner's Certificate, proving that they are medically fit for duty. Depending on the size of the vehicle being operated, drivers may be required to hold a valid Commercial Driver License (CDL) with passenger endorsement. All transportation staff are required to consent to a full criminal background check and a BEAS State Registry check. In addition, all drivers are required to have a clean driving record and consent to have their driving record pulled and reviewed annually.

All MST drivers are required to participate in an FTA-DOT compliant drug and alcohol testing program. All drivers must have a negative FTA-DOT drug test prior to beginning employment with CAPBM. They are then entered into a random draw pool, and selections from this pool are made quarterly. Drivers selected are required to take an unannounced drug test and possibly an alcohol test which must be negative. Drivers may also be subject to post-accident drug and alcohol testing if the accident meets FTA post-accident

testing thresholds. In addition, drivers could be sent for reasonable suspicion of drug and alcohol testing if a trained supervisor witnesses behavior or signs that a driver could be impaired from drug or alcohol use. All test results and drug and alcohol program documentation are recorded and stored per FTA requirements.

CAPBM provides centralized coordination and dispatching of all transportation services with all ride request calls received at, and trip dispatching done from, the main transportation office in Concord. Qualified individuals or their designated representatives call the transportation dispatch office to request transportation. We ask individuals to call at least twenty-four (24) hours before their needed ride. However, we do encourage riders to make appointments within certain timeframes so that we may get them there and back during hours of operation.

3. Break down the monies as to which area they will be used is \$ amount.

Please see the attached budget sheet for this information.

4. Please describe how this program evaluates and measures effectiveness.

The primary metrics tracked to measure performance and effectiveness is the unduplicated number of individuals served and the number of one-way rides provided in each fiscal year.

- In FY 23 (7/1/22-6/30/23), 612 individuals received 21,109 1-way trips on MST buses.
- Of this total, 219 Belknap County residents received 7,599 1-way trips. This is an increase of 49 residents of Belknap County served and 2,269 more 1-way rides from FY 22. This represents a demand increase of 30%.

Surveying riders provides an additional measure of effectiveness. MST riders were polled by phone in April 2023. The following is a summary of the 298 surveys completed:

- 94% of responders rated the service as Excellent or Good.
- 89.76% of responders stated it was very easy to book a ride all the time.
- 95.53% of responders stated the driver is friendly and respectful all of the time.
- 92.49% of responders stated the driver has their safety in mind at all times.
- 89.35% of responders stated that the MST bus helps them continue to live at home.
- 93.45% of responders stated that they usually or always arrived at their destinations on time. (75.86% said always, 17.59% said usually).
- 61.51% of responders said that trips on the bus never or rarely take longer than expected.
- 40% of responders stated they would not have any transportation and would not be able to go [to destinations] if this service was not available.
- 98.29% of responders said that they would recommend this transportation service to a friend.

5. Describe how and how many (in hours) volunteers this program uses.

The MST bus service does not use any volunteers to provide rides on the buses.

6. Describe your program's efforts re: cooperation and collaboration with other agencies.

CAPBM transportation staff continues to participate in planning sessions, committees, and task forces, exploring options to improve coordination of transportation services and efficient use of limited resources. CAPBM transportation leadership and staff have actively participated in the completion of the Coordinated Transit Human Service Plan for Belknap and Merrimack Counties for the past several years. The plan is designed to identify ways to improve the coordination of transportation services and utilize limited resources in the region. In addition, the plan also identifies areas of need and underserved populations in the service area. The transportation director, who oversees the MST service, was appointed to the State Coordinating Council for Community Transportation and supervises the Region 3 Mobility Manager, who is actively engaged in developing the statewide mobility manager network.

Agency staff continues to work with stakeholders, Central New Hampshire Planning Commission, and the Lakes Region Planning Commission to facilitate the Mid-State Regional Coordinating Council (RCC). The following are current members of the Mid-State RCC:

- Age At Home
- American Cancer Society, Inc. New England Division
- Central NH Regional Planning Commission
- New Hampton citizens with disabilities
- City of Concord
- Community Action Program Belknap-Merrimack Counties, Inc.
- Concord Cab Company, LLC
- Department of Corrections, Merrimack County
- EngAgingNH
- Friends Program-RSVP
- Future in Sight (fka NH Association for Blind)
- Lakes Region Mental Health Center (fka Genesis Behavioral Health)
- Gilford Neighbors
- Granite State Independent Living
- Interlakes Community Caregivers, Inc.
- Lakes Region Community Services
- Lakes Region Planning Commission
- Merrimack County Human Services
- Partnership for Public Health
- Riverbend Community Mental Services, Inc.

- Town of Hillsborough
- Town of Newbury
- Town of Tilton
- Town of Wilmot
- Wesley Woods

Substantial work will continue in the coming year to bring stakeholders together to complete action steps that will enhance transit services for consumers in the region. All of this work allows CAPBM transportation staff to monitor the pulse of transportation needs in the region closely. This positions us to be prepared for service adjustments when developing needs arise.

7. Describe your program's target population.

The target population for the MST Bus service is residents over the age of 60 and adults under the age of 60 with disabilities.

Many individuals in these demographic groups are on fixed incomes and may not be able to afford the costs associated with maintaining their own vehicles. Others are no longer able to drive due to physical frailties. Individuals served by MST frequently have problems with ambulation. All the MST vehicles have accessible lifts, which allow individuals using mobility devices like wheelchairs, walkers, or canes to enter the vehicle without having to climb the stairs. The bus service has a significant positive impact on the lives of these individuals served and it is anticipated that the need for this type of individualized transportation will only grow.

Our vulnerable senior and disability populations are more prone to be living right at, or below, the poverty line and are more severely impacted by the rising cost of home heating, commodities, supplies and food. Affordable, cost-effective transportation continues to be a high priority on many needs assessments throughout New Hampshire, including Belknap County. We are anticipating that the number of Belknap citizens needing our transportation services will continue to increase as more individuals seek out less expensive transportation options than car ownership or taxi service.

Please LIST any major changes in service since your last review. Were changes

This funding is critical this year to offset increased operating costs resulting from the continuing COVID pandemic and the current economic situation. Comparing expenses between FY 22 to FY 23 MST has experienced the following increases:

- Fuel Expenses up 22%
- Payroll Expenses up 12%

We are also continuing cleaning and sanitizing procedures on all vehicles to keep both staff and customers safe, which increases both staff time costs and supply expenses.

We are happy to report that the rebranding project that we completed in the spring of 2021 was well received by customers and the public. We received incredibly positive feedback on the new logo and colors and saw a significant increase in new customers and rides once the buses hit the streets in their new colors. In the fiscal year 2022-2023 MST provided rides for 219 individuals in Belknap County. This was an increase of 49 people over the previous year, demonstrating the strong rebound that we are experiencing in ridership as citizens start returning to normal life activities in the wake of the Pandemic.

8. Please LIST the number of new positions next year.

We do not anticipate adding any new positions next year. We do have an existing part-time substitute driver position which we have not been able to hire for yet. The goal is to be able to fill that vacant position this fiscal year. This will allow us to give existing drivers more flexibility to use accrued earned time, increasing job satisfaction and retention.

9. Please LIST the number of positions eliminated next year.

We do not anticipate eliminating any positions next year.

10. LIST and describe any major purchases the program plans for next year.

We will be replacing one (1) medium-duty 16-passenger bus. This will be done using 5310 capital funds through NHDOT. The estimated cost of the vehicle is \$120,000. In addition, we will be required to provide a local match of approximately \$13,200. We currently have funds from the sale of retired vehicles that will cover some of this match requirement. The remaining match will be obtained through fundraising.

11. LIST past year fund raising events and detail amounts received (gross/net) are these events to be held again this year.

Please see attached budget sheet for a listing of the funds used to support the service.

12. Does this program use a sliding fee scale (describe)?

Currently, all CAPBM transportation services, including the MST bus service serving Belknap communities, are provided fare-free. Anyone wishing to donate is instructed to mail in their donation to the CAPBM main office, where the donation is recorded as being received for the transportation programs. We have secured grant funding which we will be able to access through FY 24 to replace the revenue previously generated by fares.

13. Please LIST the unit of service in terms of dollar cost per hour per individual served, and describe a unit of service for this program. For example, is the unit of service a full hour?

The unit of service for the MST bus service is measured in 1-way trips. In FY 22, MST provided 219 Belknap County residents with 7,599 1-way trips. This is an increase of 49 residents of Belknap County served and 2,269 more 1-way rides from FY 22.

The cost per 1-way ride varies from bus to bus depending on the number of miles driven, the number of hours of operation, and the number of rides provided.

For example, in FY 23, the Franklin bus generated a \$17.14 per ride cost, the Laconia bus generated a \$24.08 per ride cost, and the Pittsfield bus generated a \$29.54 cost per ride.

This range of cost per ride is due to the geographic area where the buses operate and the population density in each area. For the Franklin bus, the geographic service area is relatively small with a higher population density which results in fewer miles driven, fewer hours of operation, and the highest ridership level of all of the buses. The opposite end of the spectrum is the Pittsfield bus which has a large geographic service area, very low population density, and the lowest ridership of the service. The average cost per ride for the entire MST bus service in FY 23 is \$22.00. As ride numbers continue to increase in the next fiscal year, this cost per ride will decrease.

14. How many units can the program provide?

Based on pre-COVID service numbers, the estimate for the number of 1-way rides that can be provided to Belknap County residents with existing infrastructure is 8,000. When we exceed 8,000 rides, we will need to invest in additional infrastructure like vehicles and drivers.

15. How many perspective recipients are on your waiting list?

CAPBM transportation has never had to institute a wait list for transportation services. The regional mobility manager and transportation staff work closely to identify customer needs and provide resources for alternate transportation options if CAPBM transportation services do not fit the person's needs.

16. How long will it be (in days) before your program can serve the first person on the waiting list?

We do not have a waitlist.

Section 14: Program Beneficiary Statistics – see attached counts



Mid-State Transit (MST)
Belknap County Request 2024

	Actual 7/1/22-6/30/23	Current 7/1/23-6/30/24	Projected 7/1/24-6/30/25
<u>INCOME</u>			
Title IIIB	\$ 283,564	\$ 258,326	\$ 258,326
DOT (5310 Funds)	38,985	45,000	50,000
Merrimack County	30,000	30,000	30,000
Belknap County	11,000	11,000	11,000
Rider Donations	356	1,000	1,000
Grants	0	5,000	5,000
Agency Support	5,589	0	0
Vehicle Sales	-	0	0
Total Income:	\$ 369,494	\$ 350,326	\$ 355,326
<u>EXPENSES</u>			
Personnel	\$ 223,608	\$ 215,660	\$ 214,788
Taxes/Benefits	40,700	32,818	32,685
10% De-minimus Cost Rate	32,480	31,848	32,303
Tires	-	1,500	1,500
Vehicle Repair	4,114	5,000	5,000
labor, repair, parts			
Gas/Oil	31,115	33,500	35,550
Liability Insurance	11,900	12,500	13,500
Other, rent, telephone, audit	25,577	17,500	20,000
postage, job ads, drug & alcohol test, medical exams, computer expense, staff travel, office supplies, etc.			
Total Expenses:	\$ 369,494	\$ 350,326	\$ 355,326

Budget represents entire MST program for Merrimack and Belknap Counties.

**Mid-State Transit (MST)
Unduplicated Count**



COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.
 EMPOWERING COMMUNITIES SINCE 1965

	Previous		Current		Projected	
	July 1, 2021- June 30, 2022		July 1, 2022- June 30, 2023		July 1, 2023- June 30, 2024	
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
	PEOPLE	RIDES	PEOPLE	RIDES	PEOPLE	RIDES
Total count of Clients	171	5,330	219	7,599	225	8,000
Age Groups						
0 to 5 years	0		0	0	0	0
6 to 17 years	0		0	0	0	0
18 to 59 years	30	896	31	897	42	1,460
60 to older	141	4,434	188	6,702	147	4,705
not known	0		0		0	0
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
TOWN	PEOPLE	RIDES	PEOPLE	RIDES	PEOPLE	RIDES
ALTON	3	23	3	84	4	30
BARNSTEAD	7	104	4	187	8	200
BELMONT	13	372	19	468	14	400
CENTER HARBOR	0	0	0	0	0	0
GILFORD	28	1,001	44	1,838	30	1,200
GILMANTON	2	45	1	10	3	55
LACONIA	105	3,120	137	4,233	112	3,500
MEREDITH	3	78	1	29	5	90
NEW HAMPTON	0	0	0	0	1	20
SANBORTON	1	12	1	42	2	50
TILTON	9	575	9	708	10	620

COMMUNITY ACTION PROGRAM
BELKNAP - MERRIMACK COUNTIES, INC.

FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022
AND
INDEPENDENT AUDITORS' REPORT AND
REPORTS ON COMPLIANCE AND INTERNAL CONTROL

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditors' Report	1 - 3
Consolidated Financial Statements:	
Consolidated Statements of Financial Position	4
Consolidated Statements of Activities	5 - 6
Consolidated Statements of Functional Expenses	7 - 8
Consolidated Statements of Cash Flows	9
Notes to Consolidated Financial Statements	10 - 22
Supplementary Information:	
Schedule of Expenditures of Federal Awards	23 - 24
Notes to Schedule of Expenditures of Federal Awards	25
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	26 - 27
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance required by the Uniform Guidance	28 - 30
Schedule of Findings and Questioned Costs	31 - 32

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Community Action Program of Belknap-Merrimack Counties, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Community Action Program of Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the consolidated statements of financial position as of February 28, 2023 and 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Community Action Program of Belknap-Merrimack Counties, Inc. as of February 28, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Action Program of Belknap-Merrimack Counties, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Action Program of Belknap-Merrimack Counties, Inc.'s ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Action Program of Belknap-Merrimack Counties, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards

generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards 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 September 14, 2023, on our consideration of Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Action Program of Belknap-Merrimack Counties, Inc.'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 Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and compliance.

Leone McDonnell & Roberts
Professional Association

Dover, New Hampshire
September 14, 2023

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
FEBRUARY 28, 2023 AND 2022

	<u>ASSETS</u>	<u>2023</u>	<u>2022</u>
CURRENT ASSETS			
Cash	\$	1,711,575	\$ 1,384,485
Accounts receivable		6,027,912	5,244,621
Inventory		81,569	271,926
Prepaid expenses		100,225	33,928
Investments		<u>128,956</u>	<u>138,793</u>
Total current assets		<u>8,050,237</u>	<u>7,073,753</u>
PROPERTY			
Land, buildings and improvements		7,627,214	7,368,799
Equipment, furniture and vehicles		4,762,497	6,335,485
Construction in process		<u>132,920</u>	<u>41,401</u>
Total property		12,522,631	13,745,685
Less accumulated depreciation		<u>6,165,156</u>	<u>7,528,363</u>
Property, net		<u>6,357,475</u>	<u>6,217,322</u>
OTHER ASSETS			
Right of use asset		1,387,327	-
Cash escrow and reserve funds		77,328	89,468
Tenant security deposits		8,247	9,120
Due from related party		<u>61,348</u>	<u>65,488</u>
Total other assets		<u>1,534,250</u>	<u>164,076</u>
TOTAL ASSETS		<u>\$ 15,941,962</u>	<u>\$ 13,455,151</u>
<u>LIABILITIES AND NET ASSETS</u>			
CURRENT LIABILITIES			
Current portion of notes payable	\$	237,926	\$ 314,265
Current portion of right of use liability		461,162	-
Line of credit		-	154,350
Accounts payable		4,550,252	3,635,655
Accrued expenses		1,177,337	1,086,207
Refundable advances		<u>1,817,340</u>	<u>1,537,802</u>
Total current liabilities		<u>8,244,017</u>	<u>6,728,279</u>
LONG TERM LIABILITIES			
Notes payable, less current portion shown above		668,146	900,489
Right of use liability, less current portion shown above		926,165	-
Tenant security deposits		<u>8,221</u>	<u>9,120</u>
Total liabilities		<u>9,846,549</u>	<u>7,637,888</u>
NET ASSETS			
Without donor restrictions		5,530,452	5,179,734
With donor restrictions		<u>564,961</u>	<u>637,529</u>
Total net assets		<u>6,095,413</u>	<u>5,817,263</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$ 15,941,962</u>	<u>\$ 13,455,151</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 28, 2023**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES AND OTHER SUPPORT			
Grant awards	\$ 56,930,603	\$ -	\$ 56,930,603
Rental income	140,962	-	140,962
Other funds	2,804,065	3,122,293	5,926,358
In-kind	401,748	-	401,748
United Way	3,659	-	3,659
Interest income	895	-	895
Realized loss on sale of equipment	<u>(36,538)</u>	<u>-</u>	<u>(36,538)</u>
Total revenues and other support	60,245,394	3,122,293	63,367,687
NET ASSETS RELEASED FROM RESTRICTIONS	<u>3,194,861</u>	<u>(3,194,861)</u>	<u>-</u>
Total	<u>63,440,255</u>	<u>(72,568)</u>	<u>63,367,687</u>
EXPENSES			
Program	61,101,300	-	61,101,300
Management	<u>1,988,237</u>	<u>-</u>	<u>1,988,237</u>
Total expenses	<u>63,089,537</u>	<u>-</u>	<u>63,089,537</u>
CHANGE IN NET ASSETS	350,718	(72,568)	278,150
NET ASSETS, BEGINNING OF YEAR	<u>5,179,734</u>	<u>637,529</u>	<u>5,817,263</u>
NET ASSETS, END OF YEAR	<u>\$ 5,530,452</u>	<u>\$ 564,961</u>	<u>\$ 6,095,413</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 28, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES AND OTHER SUPPORT			
Grant awards	\$ 36,482,087	\$ -	\$ 36,482,087
Rental Income	135,298	-	135,298
Other funds	2,526,432	2,650,984	5,177,416
Paycheck Protection Program Loan Forgiveness	1,615,427		1,615,427
In-kind	592,136	-	592,136
United Way	2,123	-	2,123
Interest Income	74	-	74
Realized gain on sale of equipment	<u>7,200</u>	<u>-</u>	<u>7,200</u>
Total revenues and other support	41,360,777	2,650,984	44,011,761
NET ASSETS RELEASED FROM RESTRICTIONS	<u>3,062,287</u>	<u>(3,062,287)</u>	<u>-</u>
Total	<u>44,423,064</u>	<u>(411,303)</u>	<u>44,011,761</u>
EXPENSES			
Program	40,084,851	-	40,084,851
Management	<u>1,917,438</u>	<u>-</u>	<u>1,917,438</u>
Total expenses	<u>42,002,289</u>	<u>-</u>	<u>42,002,289</u>
CHANGE IN NET ASSETS	2,420,775	(411,303)	2,009,472
NET ASSETS, BEGINNING OF YEAR	<u>2,758,959</u>	<u>1,048,832</u>	<u>3,807,791</u>
NET ASSETS, END OF YEAR	<u>\$ 5,179,734</u>	<u>\$ 637,529</u>	<u>\$ 5,817,263</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 28, 2023**

	<u>Program</u>	<u>Management</u>	<u>Total</u>
Salaries and wages	\$ 8,902,376	\$ 841,141	\$ 9,743,517
Payroll taxes and benefits	2,422,222	155,843	2,578,065
Travel	233,521	16,301	249,822
Occupancy	1,360,924	133,139	1,494,063
Program services	44,607,205	-	44,607,205
Other costs:			
Accounting fees	66,194	1,959	68,153
Legal fees	24,793	268	25,061
Supplies	289,188	38,955	328,143
Postage and shipping	45,766	-	45,766
Equipment rental and maintenance	1,540	-	1,540
Printing and publications	41,775	15,970	57,745
Conferences, conventions and meetings	13,885	-	13,885
Interest	3,991	39,049	43,040
Insurance	131,454	30,788	162,242
Membership fees	13,298	10,283	23,581
Utility and maintenance	139,247	-	139,247
Computer services	71,214	-	71,214
Other	2,298,910	139,405	2,438,315
Depreciation	32,049	565,136	597,185
In-kind	401,748	-	401,748
Total functional expenses	<u>\$ 61,101,300</u>	<u>\$ 1,988,237</u>	<u>\$ 63,089,537</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 28, 2022**

	<u>Program</u>	<u>Management</u>	<u>Total</u>
Salaries and wages	\$ 7,961,177	\$ 1,180,579	\$ 9,141,756
Payroll taxes and benefits	2,296,690	228,375	2,525,065
Travel	194,343	9,648	203,991
Occupancy	1,267,982	114,418	1,382,400
Program services	25,639,659	-	25,639,659
Other costs:			
Accounting fees	-	74,855	74,855
Legal fees	15,361	152	15,513
Supplies	159,844	44,534	204,378
Postage and shipping	49,860	8,731	58,591
Equipment rental and maintenance	1,141	-	1,141
Printing and publications	28,133	27,696	55,829
Conferences, conventions and meetings	13,964	-	13,964
Interest	29,187	26,841	56,028
Insurance	124,730	43,856	168,586
Membership fees	16,276	-	16,276
Utility and maintenance	88,702	104,142	192,844
Computer services	111,990	-	111,990
Other	927,525	53,611	981,136
Depreciation	566,151	-	566,151
In-kind	592,136	-	592,136
Total functional expenses	<u>\$ 40,084,851</u>	<u>\$ 1,917,438</u>	<u>\$ 42,002,289</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 278,150	\$ 2,009,472
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	597,185	566,151
Paycheck Protection program loan forgiveness	-	(1,615,427)
Interest on deferred financing costs	483	483
Realized loss on disposal of equipment	36,538	(7,200)
Decrease (increase) in current assets:		
Accounts receivable	(783,291)	(1,481,812)
Inventory	190,357	(216,031)
Prepaid expenses	(66,297)	39,781
Due from related party	4,140	(65,488)
Tenant security deposits	873	(2,239)
Increase (decrease) in current liabilities:		
Accounts payable	914,597	2,109,823
Accrued expenses	91,130	297,256
Refundable advances	279,538	500,861
Tenant security deposits	(899)	2,239
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>1,542,504</u>	<u>2,137,869</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property	-	7,200
Additions to property	(773,876)	(1,141,101)
Investments	9,837	(10,797)
NET CASH USED IN INVESTING ACTIVITIES	<u>(764,039)</u>	<u>(1,144,698)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Net repayments on line of credit	(154,350)	(225,678)
Repayment of long term debt	(309,165)	(258,743)
NET CASH USED IN FINANCING ACTIVITIES	<u>(463,515)</u>	<u>(484,421)</u>
NET INCREASE IN CASH AND RESTRICTED CASH	314,950	508,750
CASH AND RESTRICTED CASH BALANCE, BEGINNING OF YEAR	<u>1,473,953</u>	<u>965,203</u>
CASH AND RESTRICTED CASH BALANCE, END OF YEAR	<u>\$ 1,788,903</u>	<u>\$ 1,473,953</u>
CASH AND RESTRICTED CASH:		
Cash	\$ 1,711,575	\$ 1,384,485
Cash escrow and reserve funds	77,328	89,468
	<u>\$ 1,788,903</u>	<u>\$ 1,473,953</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for interest	<u>\$ 43,040</u>	<u>\$ 56,028</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Community Action Program Belnap – Merrimack Counties, Inc. (the Organization) is a New Hampshire nonprofit organization that serves nutritional, health, living and support needs of the low income and elderly clients in the two county service areas, as well as state wide. These services are provided with the financial support of various federal, state, county and local organizations.

Principles of Consolidation

The consolidated financial statements include the accounts of Community Action Program Belnap-Merrimack Counties, Inc., and the following entities as Community Action Program Belnap-Merrimack Counties, Inc. has both an economic interest and control of the entities through a majority voting interest in their governing board. All significant intercompany items and transactions have been eliminated from basic consolidated financial statements.

- Sandy Ledge Limited Partnership
- CAP BMC Development Corporation

Basis of Accounting

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

Basis of Presentation

The consolidated financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles, which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions include net assets that are not subject to any donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

Net assets with donor restrictions include net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022

Donor restricted contributions are reported as increases in net assets with donor restrictions. When restrictions expire, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the consolidated statements of activities.

The Organization had net assets with donor restrictions of \$564,961 and \$637,529 at February 28, 2023 and 2022, respectively. See **Note 14**.

Income Taxes

Community Action Program of Belknap-Merrimack Counties, Inc. is organized as a nonprofit corporation and is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3). The Internal Revenue Service has determined them to be other than a private foundation.

The Organization files information returns in the United States and the State of New Hampshire. The Organization is subject to examinations by tax authorities for three years.

CAP BMC Development Corporation (the Corporation) is taxed as a "C" Corporation under the Internal Revenue Code. The Corporation accounts for deferred income taxes under the asset and liability method in accordance with Accounting Standards Codification No. 740 (ASC 740), *"Accounting for Income Taxes"*. The objective of this method is to establish deferred tax assets and liabilities for temporary differences between the financial reporting basis and the tax basis of the Company's assets and liabilities at the enacted tax rate expected to be in effect when such amounts are realized or settled. ASC 740 also requires deferred tax assets and liabilities to be shown separately. There are no deferred tax assets or liabilities. The Corporation has no federal net operating loss carryforwards available at February 28, 2023 and 2022.

Sandy Ledge Limited Partnership (the Partnership) is taxed as a partnership. Federal income taxes are not payable, or provided by the partnership. Earnings and losses are included in the partners' federal income tax returns based on their share of partnership earnings. Partnerships are required to file income tax returns with the State of New Hampshire and pay an income tax at the state's statutory rate.

Accounting Standard Codification No. 740 (ASC 740), *Accounting for Income Taxes*, established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in consolidated financial statements. The Organization has analyzed its tax position taken on its income tax returns for the past three years, and has concluded that no additional provision for income taxes is necessary in the Organization's consolidated financial statements.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

Property

Property and equipment is recorded at cost or, if donated, at the approximate fair value at the date of the donation. Assets purchased with a useful life in excess of one year and exceeding \$5,000 are capitalized unless a lower threshold is required by certain funding sources. Depreciation is computed on the straight-line basis over the estimated useful lives of the related assets as follows:

Buildings and improvements	40 years
Equipment, furniture and vehicles	3 - 10 years

Use of Estimates

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

Cash and Cash Equivalents

For purposes of the consolidated statements of cash flows, the Organization considers all liquid investments purchased with original maturities of three months or less to be cash equivalents.

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

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as temporarily restricted or permanently restricted support, depending on the nature of the restriction. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as unrestricted.

Contributed Services

Donated services are recognized as contributions in accordance with FASB ASC No. 958, *Accounting for Contributions Received and Contributions Made*, if the services (a) create or enhance non-financial assets or (b) require specialized skills, and would otherwise be purchased by the Agency.

Volunteers provided various services throughout the year that are not recognized as contributions in the consolidated financial statements since the recognition criteria under FASB ASC No. 958 were not met.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

In-Kind Donations / Noncash Transactions

Donated facilities, services and supplies are reflected as revenue and expense in the accompanying consolidated financial statements, if the criteria for recognition is met. This represents the estimated fair value for the service, supplies and space that the Organization might incur under normal operating activities. The Organization received \$401,748 and \$592,136 in donated facilities, services and supplies for the years ended February 28, 2023 and February 28, 2022, respectively (See **Note 17**).

Advertising

The Organization expenses advertising costs as they are incurred. Total advertising costs for the years ended February 28, 2023 and February 28, 2022 totaled \$133,749 and \$134,193, respectively.

Inventory

Inventory consists of weatherization supplies and work in process and is valued at the lower of cost or net realizable value, using the first-in, first-out method.

Revenue Recognition

Amounts received from conditional grants and contracts for specific purposes are generally recognized as income to the extent that related expenses and conditions are incurred or met. Conditional grants received prior to the conditions being met are reported as refundable advances. Contributions of cash and other assets are reported as with donor restrictions if they are received with donor imposed stipulations that limit the use of the donated assets. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as without donor restrictions.

Program Service Revenue

Program service revenue is recognized as revenue when the services are performed.

Rental Revenue

Sandy Ledge (the Partnership) derives revenues from the rental of apartment units. Revenues are recognized as income, monthly, when rents become due, and control of the apartment units is transferred to the lessees. The individual leases are for a term of one year and are cancelable by the tenants. Control of the leased units is transferred to the lessee in an amount that reflects the consideration the Partnership expects to be entitled to in exchange for the leased units. The cost incurred to obtain the lease will be expensed as incurred.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been presented in the Consolidated Statements of Functional Expenses. Accordingly, certain costs have been allocated among the program services and supporting activities benefited. Expenses are charged to each program based on the direct expenses incurred or estimated usage based on time spent on each program by staff.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

<u>Expense</u>	<u>Method of allocation</u>
Wages and benefits	Time and effort
Depreciation	Actual assets used by program
All other expenses	Direct assignment

New Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements for lessees and lessors. The standard applies a right of use model that requires, all leases with a lease term of more than 12 months, to recognize an asset representing its right to use the underlying asset for the lease term and liability to make lease payments to be recorded. The Organization elected not to restate the comparative period. The Organization also elected not to reassess at adoption (i) expired or existing contracts to determine whether they are or contain a lease, (ii) the lease classification of any existing leases, (iii) initial direct costs for existing leases. The adoption of ASU 2016-02 resulted in the recognition of operating right of use assets of \$1,387,327 and operating right of use lease liabilities of \$1,387,327 as of March 1, 2022. Results for periods beginning prior to February 28, 2022 continue to be reported in accordance with the Organization's historical accounting treatment. The adoption of ASU 2016-02 did not have a material impact on the Organization's results of operations and cash flows.

In September 2020, the FASS issued Accounting Standards Update (ASU) No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not for-Profit Entities for Contributed Nonfinancial Assets*, intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations. Examples of contributed nonfinancial assets include fixed assets such as land, buildings, and equipment; the use of fixed assets or utilities; materials and supplies, such as food or clothing; intangible assets; and recognized contributed services. The ASU requires a not for-profit organization to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. It also requires certain disclosures for each category of contributed nonfinancial assets recognized. The Agency adopted the provisions of ASU 2020-07 during 2022.

2. ACCOUNTS RECEIVABLE

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at February 28, 2023 and 2022. The Organization has no policy for charging interest on overdue accounts.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

3. REFUNDABLE ADVANCES

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$1,817,340 and \$1,537,802 as of February 28, 2023 and 2022, respectively.

4. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of February 28:

	<u>2023</u>	<u>2022</u>
Financial assets at year end:		
Cash and cash equivalents, undesignated	\$ 1,711,575	\$ 1,384,485
Accounts receivable	6,027,912	5,244,621
Investments	128,956	138,793
Cash reserves	74,847	81,143
Cash escrow	<u>2,481</u>	<u>8,325</u>
Total financial assets	<u>7,945,771</u>	<u>6,857,367</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	564,961	637,529
Reserve funds	<u>74,847</u>	<u>81,143</u>
Amounts not available within one year	<u>639,808</u>	<u>718,672</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 7,305,963</u>	<u>\$ 6,138,695</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$10,200,000 and \$6,710,000, at February 28, 2023 and 2022, respectively. The Organization has a line of credit with \$700,000 and \$445,650, available to borrow on at February 28, 2023 and 2022, respectively.

5. RETIREMENT PLAN

The Organization has a qualified contributory pension plan which covers substantially all employees. The cost of the plan is charged to programs administered by the Organization. The expense of the plan for the year ended February 28, 2023 and 2022 totaled \$209,878 and \$186,976, respectively.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022

6. OPERATING LEASES

On January 1, 2022, the Organization was required to adopt ASU 2016-02, *Leases (Topic 842)*. As part of implementing ASU 2016-02, the Organization evaluated current contracts to determine which met the criteria of a lease. The right of use (ROU) assets represent the Organization's right to use underlying assets for the lease term, and the lease liabilities represent the Organization's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Organization has elected to discount future cash flows at the risk free borrowing rates commensurate with the lease terms, which was 1.8% at March 1, 2022. Common expenses, classified as occupancy costs in the accompanying financial statements, are considered a non-lease component under FASB ASC 842 and are recognized as costs are incurred. The Organization's operating leases are described below.

Facilities occupied by the Organization for its community service programs are leased under various operating leases. The lease terms range from month to month to twenty years. For the year ended February 28, 2023 and 2022, the annual lease expense for the leased facilities was \$586,539 and \$544,299, respectively.

The approximate future minimum lease payments on the above leases are as follows:

<u>Year Ended</u> <u>February 28</u>	<u>Amount</u>
2024	\$ 488,157
2025	287,590
2026	92,911
2027	82,006
2028	77,500
Thereafter	<u>477,065</u>
	1,505,229
Less imputed interest	<u>117,902</u>
Total	<u><u>\$ 1,387,327</u></u>

7. ACCRUED EARNED TIME

The Organization has accrued a liability for future annual leave time that its employees have earned and vested with the employees in the amount of \$691,684 and \$660,158 at February 28, 2023 and 2022, respectively. The Organization amended the policy effective March 1, 2022, the policy allows for a maximum of 50 days to be carried over to the next fiscal year, however, upon termination only two weeks will be paid out. The two week liability is \$285,599 at February 28, 2023.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

8. BANK LINE OF CREDIT

The Organization has a \$200,000 revolving line of credit agreement (the line) with a bank that is due on demand. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (7.75% and 3.25% at February 28, 2023 and 2022, respectively) plus 1%, but not less than 6% per annum. The line is secured by all the Organization's assets. There was no balance outstanding at February 28, 2023. There was a balance of \$154,350 outstanding at February 28, 2022.

The Organization had a revolving line of credit agreement (the line) in the amount of \$400,000, with a bank that is due on demand. The line called for monthly variable interest payments based on the LIBOR rate (2.41% at February 28, 2022). The line was secured by all the Organization's assets. There was no balance outstanding at February 28, 2022. The line was closed during the year ended February 28, 2023.

The Organization entered into an additional revolving line of credit agreement (the line) in the amount of \$500,000, with a bank that is due on June 2, 2023. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (7.75% at February 28, 2023). The line is secured by all the Organization's assets. There was no balance outstanding at February 28, 2023.

9. CONCENTRATION OF RISK

For the year ended February 28, 2023, approximately \$18,300,000 (29%), and \$32,000,000 (51%), of the Organization's total revenue was received from the Department of Health and Human Services and the Department of Treasury, respectively. For the year ended February 28, 2022, \$13,200,000 (30%), and \$15,300,000 (35%), of the Organization's total revenue was received from the Department of Health and Human Services and the Department of Treasury, respectively. The future scale and nature of the Organization is dependent upon continued support from these departments.

10. LONG TERM DEBT

Long term debt consisted of the following as of February 28:

	<u>2023</u>	<u>2022</u>
5.50% note payable to a financial institution in monthly installments for principal and interest of \$1,634 through July 2039. The note is secured by property of the Organization.	\$ 210,560	\$ 218,228

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
5.75% note payable to a financial institution in monthly installments for principal and interest of \$13,912 through July 2023. The note is secured by property of the Organization for Lakes Region Family Center.	71,040	219,279
3.00% note payable to the City of Concord for leasehold improvements in monthly installments for principal and interest of \$747 through May 2027. The note is secured by property of the Organization for the agency administrative building renovations.	35,179	42,958
7.00% note payable to a bank in monthly installments for principal and interest of \$4,842 through May 2023. The note is secured by a first real estate mortgage and assignment of rents and leases on property located in Concord, New Hampshire for Early Head Start.	65,076	116,572
1.00% Paycheck Protection Program loan payable to a bank in monthly installments for principal and interest of \$7,511 through April 2025. \$1,615,427 of the proceeds received was forgiven during the year ended February 28, 2022. (See Note 11).	187,615	280,439
Non-interest bearing note payable by Sandy Ledge Limited Partnership to New Hampshire Housing deferred until June 1, 2034 or until the project is sold or refinanced or surplus cash is available. The note is collateralized by a mortgage on real estate.	<u>341,922</u>	<u>343,081</u>
Total long-term debt before unamortized deferred financing cost	911,392	1,220,557
Unamortized deferred financing costs	<u>(5,320)</u>	<u>(5,803)</u>
	906,072	1,214,754
Less amounts due within one year	<u>(237,926)</u>	<u>(314,265)</u>
Long term portion	<u>\$ 668,146</u>	<u>\$ 900,489</u>

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022

The scheduled maturities of long-term debt as of February 28, 2023 were as follows:

<u>Year Ending</u> <u>February 28</u>	<u>Amount</u>
2024	\$ 237,926
2025	106,239
2026	27,053
2027	18,294
2028	11,783
Thereafter	<u>510,097</u>
	<u>\$ 911,392</u>

11. PAYCHECK PROTECTION PROGRAM

In April 2020, the Organization received loan proceeds in the amount of \$1,935,300 under the Paycheck Protection Program ("PPP"). The PPP, was established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act").

On September 14, 2021, the Organization received partial forgiveness in the amount of \$1,615,427. The forgiven proceeds are included in income for the year ended February 28, 2022. The remaining \$319,873 has been converted to a loan, due in 44 monthly payments of principal and interest at a rate of 1%. The loan will mature in April 2025. The outstanding balance on the PPP loan at February 28, 2023 is \$187,615. (See **Note 10**).

12. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of February 28:

	<u>2023</u>	<u>2022</u>
Land	\$ 279,340	\$ 279,340
Building and improvements	7,347,874	7,089,459
Equipment and vehicles	4,762,497	6,335,485
Construction in process	<u>132,920</u>	<u>41,401</u>
	12,522,631	13,745,685
Less accumulated depreciation	<u>6,165,156</u>	<u>7,528,363</u>
Property and equipment, net	<u>\$ 6,357,475</u>	<u>\$ 6,217,322</u>

Depreciation expense for the years ended February 28, 2023 and 2022 totaled \$597,185 and \$566,151, respectively.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022

13. CONTINGENCIES

The Organization receives grant funding from various sources. Under the terms of these agreements, the Organization 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 Organization might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of February 28, 2023.

14. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of February 28:

	<u>2023</u>	<u>2022</u>
NH Food Pantry Coalition	\$ 663	\$ 663
Senior Center	142,251	143,437
Elder Services	7,317	68,427
Mary Gale	38,130	25,629
NH Rotary Food Challenge	-	5,064
Summer Feeding	20,503	47,540
Caring Fund	8,793	8,792
Agency – FAP	60,913	27,307
Agency Head Start	216,604	222,258
Agency – FP/PN	69,329	87,253
Community Crisis	-	350
Other Programs	<u>458</u>	<u>809</u>
Total net assets with donor restrictions	<u>\$ 564,961</u>	<u>\$ 637,529</u>

15. RELATED PARTY TRANSACTIONS

The Organization serves as the management agent for the following organizations:

<u>Related Party</u>	<u>Function</u>
Belmont Elderly Housing, Inc.	HUD Property
Epsom Elderly Housing, Inc.	HUD Property
Alton Housing for the Elderly, Inc.	HUD Property
Pembroke Housing for the Elderly, Inc.	HUD Property
Newbury Elderly Housing, Inc.	HUD Property
Kearsarge Elderly Housing, Inc.	HUD Property
Riverside Housing Corporation	HUD Property
Twin Rivers Community Corporation	Property Development
Ozanam Place, Inc.	Transitional Support Services
TRCC Housing Limited Partnership	Low Income Housing Tax Credit Property

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

The services performed by the Organization included, marketing, accounting, tenant selection (for the HUD properties), HUD compliance (for the HUD properties), and maintenance of property.

The amount due from the related parties for operating activities (collectively) at February 28, 2023 and 2022 was \$268,293 and \$324,385, respectively, and is included in accounts receivables. Additional amounts due from related parties at February 28, 2023 and 2022 were \$61,348 and 65,488, respectively.

16. FAIR VALUE OF FINANCIAL INSTRUMENTS

Community Action Program Belknap-Merrimack Counties, Inc. has also invested money relating to its Fix-it program in certain mutual funds. The fair value of the mutual funds totaled \$128,956 and \$138,793 at February 28, 2023 and 2022, respectively.

ASC Topic No. 825-10, Financial Instruments, provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with FASB ASC 820, the Organization may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, FASB ASC 820 establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

Level 2 - Inputs to the valuation methodology are other than quoted market prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk

At February 28, 2023 and 2022, the Organization's investments were classified as Level 1 and were based on fair value.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022

Fair Value Measurements using Significant Observable Inputs (Level 1)

	<u>2023</u>	<u>2022</u>
Beginning balance – mutual funds	\$ 138,793	\$ 126,996
Total gains (losses) – mutual funds	<u>(9,837)</u>	<u>11,797</u>
Ending balance – mutual funds	<u>\$ 128,956</u>	<u>\$ 138,793</u>

The carrying amount of cash, current assets, other assets and current liabilities, approximates fair value because of the short maturity of those instruments.

17. IN-KIND CONTRIBUTIONS/SERVICES

The Organization records the value of in-kind contributions according to the accounting policies described in **Note 1**.

The fair value of gifts in kind included contributions in the financial statements and the corresponding program expenses for the year ended February 28, 2023, is as follows:

Volunteer hours	
Head Start and Early Head Start	\$ 117,171
SCSEP	88,700
Rental space	146,026
Advertising	15,960
Donated goods	<u>33,891</u>
Total	<u>\$ 401,748</u>

18. RECLASSIFICATION

Certain amounts and accounts from the prior year financial statements have been reclassified to enhance the comparability with the presentation of the current year.

19. SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through September 14, 2023, the date the consolidated financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

(See Independent Auditors' Report)

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2023

FEDERAL GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS THROUGH GRANTOR'S NAME	IDENTIFYING NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUB-RECIPIENTS
US DEPARTMENT OF HEALTH AND HUMAN SERVICES					
HEAD START CLUSTER					
Head Start	93 500		01CH2052-03-01	\$ 4,915,443	
CRSSA - Head Start	93 500		01NETC00522	82,597	
ARPA - Head Start	93 500		1NE000357-01-01	347,070	
			CLUSTER TOTAL	5,345,110	
Low Income Home Energy Assistance Program	93 568	State of New Hampshire	02-52-52-52001C-18870000	5,383,170	
ARPA-Low Income Home Energy Assistance Program	93 568	State of New Hampshire	02-52-52-52001C-24460000	3,207,214	
Low Income Home Energy Assistance Program-BWP	93 568	State of New Hampshire	02-52-52-52001C-35400000	177,365	
ARPA-Low Income Home Energy Assistance Program-BWP	93 568	State of New Hampshire	02-52-52-52001C-24460000	437,212	
			TOTAL	9,204,952	
Low Income Water Assistance Program	93 499	State of New Hampshire	02-52-52-24520000	33,094	
Community Services Block Grant	93 569	State of New Hampshire	2001NHCSC3	385,893	
CV-Community Services Block Grant	93 569	State of New Hampshire	2001NHCSC3	183,017	
			TOTAL	568,710	
Social Services Block Grant-Home Delivered & Congregate Meals	93 567	State of New Hampshire	05-95-48-481010-9255	472,549	
Temporary Assistance for Needy Families-Family Planning	93 558	State of New Hampshire	2001NHTANF	249	
Temporary Assistance for Needy Families-Family Planning FPAR	93 558	State of New Hampshire	2001NHTANF	1,211	
			TOTAL	1,460	
AGING CLUSTER					
Title III, Part B-Senior Transportation	93 044	State of New Hampshire	17AANHT355	151,805	
Title III, Part C-Home Delivered Meals-HDC5	93 045	State of New Hampshire	2101NHCMC6	83,419	
Title III, Part C-Home Delivered Meals	93 045	State of New Hampshire	2101NHCMC6	754,967	
Title III, Part C-Congregate	93 045	State of New Hampshire	2101NHCMC6	143,218	
Title III, Part C-Grab and Go Meals	93 045	State of New Hampshire	2101NHCMC6	86,237	
NSIP	93 053	State of New Hampshire	1056477	197,368	
			CLUSTER TOTAL	1,388,952	
CHILD CARE AND DEVELOPMENT FUND CLUSTER					
Child Care & Development Block Grant	93 575	State of New Hampshire	NONE PROVIDED	247,101	
ARPA-Child Care & Development Block Grant	93 575	State of New Hampshire	NONE PROVIDED	161,232	
Child Care Mandatory & Matching Funds of the CCDF	93 556	State of New Hampshire	NONE PROVIDED	57,708	
			CLUSTER TOTAL	466,041	
MEDICAID CLUSTER					
Medical Assistance Program	93 778	State of New Hampshire	90NWPG0038-01-00	104,569	
Medical Assistance Program - Veterans	93 778	Gateways Community Services		14,256	
			CLUSTER TOTAL	118,825	
STLT Health Department Response to Public Health or Healthcare Crises	93 391	State of New Hampshire	NH700T00G031	286,344	
Family Planning - Services	93 217	State of New Hampshire	FPHPPAU16063	43,977	
Maternal, Infant, & Early Childhood Home Visiting Program	93 870	State of New Hampshire	X10MC33595	145,733	
National Family Caregiver Support, Title III, Part E-Service Link	93 052	State of New Hampshire	2001NHCAF02	33,469	
Special Programs for Aging, Title IV-Service Link	93 048	State of New Hampshire	90MP024102	47,971	
State Health Insurance Assistance Program	93 324	State of New Hampshire	90SA0003-02-00	20,307	
Medicare Enrollment Assistance Program	93 071	State of New Hampshire	2001NHMISH-00	4,011	
			HHS TOTAL	\$ 18,296,125	
US DEPARTMENT OF AGRICULTURE					
Special Suppl. Nutrition Program for Women, Infants & Children	10 557	State of New Hampshire	15154NH703W1003 & 5003	\$ 724,991	
Senior Farmers Market	10 576	State of New Hampshire	194NH083Y8314	57,084	
Child & Adult Care Food Program	10 558	State of New Hampshire	NONE PROVIDED	143,641	
CHILD NUTRITION CLUSTER					
Summer Food Service Program For Children	10 559	State of New Hampshire	NONE PROVIDED	\$ 148,742	

FEDERAL GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS THROUGH GRANTOR'S NAME	IDENTIFYING NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUB-RECIPIENTS
FOOD DISTRIBUTION CLUSTER					
Commodity Supplemental Food Program	10 565	State of New Hampshire	204NH-814Y8005	\$ 452,841	\$ 452,841
Commodity Supplemental Food Program	10 566	State of New Hampshire	204NH-814Y8005	250,749	33,628
Emergency Food Assistance Program-Administration	10 568	State of New Hampshire	81750000	489,791	
Emergency Food Assistance Program	10 569	State of New Hampshire	81750000	5,851,018	5,851,018
			CLUSTER TOTAL	7,044,399	6,337,387
			USDA TOTAL	\$ 8,128,857	\$ 6,337,387
CORPORATION FOR NATIONAL & COMMUNITY SERVICES					
FOSTER GRANDPARENTS/SENIOR COMPANION CLUSTER					
Senior Companion Program	94 016		16SCANH001	\$ 322,224	
			CNCS TOTAL	\$ 322,224	
US DEPARTMENT OF TRANSPORTATION					
Formula Grants for Rural Areas-Concord Transit	20 509	State of New Hampshire-Department of Transportation	NH-18-X045	\$ 623,473	
TRANSIT SERVICES PROGRAMS CLUSTER					
Enhanced Mobility of Seniors & Ind. W/Disabilities-CAT	20 513	State of New Hampshire-Department of Transportation	NH-18-X043	82,428	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Aid State Transportation	20 513	State of New Hampshire-Department of Transportation	NH-18-X043	28,781	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Volunteer Drivers	20 513	Merrimack County	NH-65-X001	64,359	
			CLUSTER TOTAL	176,168	
			DOT TOTAL	\$ 799,641	
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Emergency Solutions Grant	14 231	State of New Hampshire	05-95-42-423010-7927	\$ 105,939	
CV-Emergency Solutions Grant	14 231	State of New Hampshire	05-95-42-423010-7927	234,464	
			TOTAL	340,403	
Supportive Housing	14 235	State of New Hampshire	05-95-42-423010-7927-102-500731	56,055	
Continuum of Care Program	14 267	State of New Hampshire	05-95-42-423010-7927-102-500731	125,030	
			HUD TOTAL	\$ 521,488	
US DEPARTMENT OF ENERGY					
IIJA-Weatherization Assistance for Low Income Persons	81 042	State of New Hampshire	02-82-52-520010-xxxx0000-074-560087	\$ 35,982	
Weatherization Assistance for Low Income Persons	81 042	State of New Hampshire	02-82-52-520010-xxxx0000-074-560087	288,813	
			DOE TOTAL	\$ 324,795	
US DEPARTMENT OF LABOR					
Senior Community Service Employment Program	17 235	State of New Hampshire	1044701	\$ 337,303	
			DOL TOTAL	\$ 337,303	
U.S. DEPARTMENT OF THE TREASURY					
Coronavirus State and Local Fiscal Recovery Funds	21 027	NH Housing	SLFRP0145	\$ 2,872,652	
Emergency Rental Assistance Program	21 023	Merrimack County	Cold Weather Funds	22,929	
Emergency Rental Assistance Program	21 023	NH Housing	ERAP012 and ERAC435	15,513,288	
Emergency Rental Assistance Program	21 023	NH Housing	ERAP012 and ERAC435	12,651,596	
Emergency Rental Assistance Program	21 023	NH Housing	ERAP012 and ERAC435	459,514	
Emergency Rental Assistance Program	21 023	NH Housing	ERAP012 and ERAC435	14,848	
Emergency Rental Assistance Program	21 023	NH Housing	Housing Stability	79,555	
				\$ 29,141,710	
			US TREASURY TOTAL	\$ 32,014,362	
			TOTAL	\$ 60,744,795	\$ 6,337,387
NON-FEDERAL					
NEW HAMPSHIRE PUBLIC UTILITIES COMPANY					
Electrical Assistance Program				\$ 1,983,649	\$ 1,729,270

See Notes to the Schedule of Expenditures of Federal Awards
24

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2023**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Community Action Program Belknap-Merrimack Counties, Inc. under programs of the federal government for the year ended February 28, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action Program Belknap-Merrimack Counties, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 INDIRECT COST RATE

Community Action Program Belknap-Merrimack Counties, Inc. has elected to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 FOOD COMMODITIES AND VEHICLES

Nonmonetary assistance is reported in the Schedule at the fair value of the commodities received and disbursed.

**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
Community Action Program Belknap-Merrimack Counties, 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 financial statements of Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statement of financial position as of February 28, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 14, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action Program Belknap-Merrimack Counties, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Leone McDonnell & Roberts
Professional Association*

Dover, New Hampshire
September 14, 2023

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

To the Board of Directors
Community Action Program Belknap-Merrimack Counties, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs for the year ended February 28, 2023. Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community Action Program Belknap-Merrimack Counties, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 28, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Community Action Program Belknap-Merrimack Counties, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Community Action Program Belknap-Merrimack Counties, Inc.'s federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Community Action Program Belknap-Merrimack Counties, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

*Leone McDermott & Roberts
Professional Association*

Dover, New Hampshire
September 14, 2023

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 28, 2023

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. were prepared in accordance with generally accepted accounting principles.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Community Action Program Belknap-Merrimack Counties, Inc., which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and On Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Community Action Program Belknap-Merrimack Counties, Inc. expresses an unmodified opinion on all major programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a).
7. The programs tested as major programs include: U.S. Department of the Treasury, Emergency Rental Assistance Program, ALN 21.023, Coronavirus State and Local Fiscal Recovery Funds, ALN 21.027, U.S. Department of Agriculture, Women, Infants and Children, ALN 10.557, U.S. Department of Health and Human Services, Head Start, ALN 93.600, New Hampshire Public Utilities Company, Electrical Assistance Program, NON-Federal.
8. The threshold for distinguishing Type A and B programs was \$1,822,344.
9. Community Action Program Belknap-Merrimack Counties, Inc. was determined to not be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT

None

EXTENDED TO JANUARY 17, 2023

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.A For the 2021 calendar year, or tax year beginning **MAR 1, 2021** and ending **FEB 28, 2022**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.		D Employer identification number 02-0270376
	Doing business as		E Telephone number (603) 225-3295
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 43,283,224.
	P.O. BOX 1016		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code CONCORD, NH 03302-1016		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
F Name and address of principal officer: JEANNE AGRI P.O. BOX 1016, CONCORD, NH 03302-1016			H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ▶ WWW.CAPBM.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation: 1965 M State of legal domicile: NH

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO PROVIDE SUPPORT SERVICES TO LOW INCOME AND ELDERLY CLIENTS IN THE TWO COUNTY REGION.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	10
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	462
	6	Total number of volunteers (estimate if necessary)	6	1211
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 26,131,758.	Current Year 42,647,103.
	9	Program service revenue (Part VIII, line 2g)	587,032.	651,468.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,500.	7,200.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	42,998.	-22,547.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	26,767,288.	43,283,224.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	11,796,741.	25,656,109.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	11,548,735.	11,666,819.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶	0.	
Expenses	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,469,131.	3,949,928.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	26,814,607.	41,272,856.
	19	Revenue less expenses. Subtract line 18 from line 12	-47,319.	2,010,368.
	20	Total assets (Part X, line 16)	Beginning of Current Year 10,281,216.	End of Year 13,081,335.
Net Assets or Fund Balances	21	Total liabilities (Part X, line 26)	6,473,352.	7,263,951.
	22	Net assets or fund balances. Subtract line 21 from line 20	3,807,864.	5,817,384.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date
	JEANNE AGRI, EXECUTIVE DIRECTOR Type or print name and title		
Paid	Print/Type preparer's name SHAUNA BROWN, CPA	Preparer's signature <i>Shauna Brown, CPA</i>	Date 9/20/22
Preparer	Firm's name ▶ LEONE, MCDONNELL & ROBERTS, PA	Firm's EIN ▶ 02-0417217	Check if self-employed <input type="checkbox"/> PTIN P01390350
Use Only	Firm's address ▶ 143 NORTH MAIN STREET, SUITE 204 CONCORD, NH 03301	Phone no. 603-224-7491	

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

132001 12-09-21

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2021)

COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.

02-0270376 Page 2

Form 990 (2021)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

TO PROVIDE SUPPORT SERVICES TO LOW INCOME AND ELDERLY CLIENTS IN THE
TWO COUNTY REGION.

2 Did the organization undertake any significant program services during the year which were not listed on the
prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 39,355,420. including grants of \$ 25,656,109.) (Revenue \$ 636,121.)
PROVIDING SUPPORT SERVICES TO LOW INCOME AND ELDERLY CLIENTS IN THE TWO
COUNTY REGION

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 39,355,420.

Form 990 (2021)

COMMUNITY ACTION PROGRAM

Form 990 (2021)

BELKNAP-MERRIMACK COUNTIES, INC.

02-0270376

Page **3**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	

**COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.**

Form 990 (2021)

02-0270376 Page **4**

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
28b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	943	
1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	0	
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Form **990** (2021)

COMMUNITY ACTION PROGRAM

Form 990 (2021)

BELKNAP-MERRIMACK COUNTIES, INC.

02-0270376

Page 5

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	462
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country		
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17	
If "Yes," complete Form 6069.			

**COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.**

Form 990 (2021)

02-0270376 Page **6**

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 10		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. 1b 10		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders?	6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	X
b Each committee with authority to act on behalf of the governing body?	8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **▶ NH**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records **▶**
JEANNE AGRI - (603) 225-3295
P.O. BOX 1016, CONCORD, NH 03302-1016

Check if Schedule O contains a response or note to any line in this Part VII

**COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.**

Form 990 (2021)

02-0270376 Page **8**

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal								262,804.	0.	33,175.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								262,804.	0.	33,175.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **2**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
DHYAN HOTEL LLC 2 STANIELS ROAD, LOUDON, NH 03307	RENT	745,526.
MCCARTHY PROPERTIES P.O. BOX 100, WEST WAREHAM, MA 02576	RENT	352,696.
J TAI HOSPITALITY LLC 2 STANIELS ROAD, LOUDON, NH 03307	RENT	328,254.
ETHICAL HOME PRO, LLC 4 OLD NASHUA ROAD #2, LONDONDERRY, NH 03053	BUILDING & CONSTRUCTION	316,441.
SIYARAM LLC 480 MAIN STREET, LACONIA, NH 03246	RENT	281,948.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **5**

Form **990** (2021)

COMMUNITY ACTION PROGRAM

Form 990 (2021)

BELKNAP-MERRIMACK COUNTIES, INC.

02-0270376

Page 9

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a 2,123.			
	b	Membership dues	1b			
	c	Fundraising events	1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e 38,097,514.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 4,547,466.			
	g	Noncash contributions included in lines 1a-1f	1g \$			
	h	Total. Add lines 1a-1f		42,647,103.		
Program Service Revenue	2 a MEALS PROVIDED		Business Code 624100	343,232.	343,232.	
	b SPACE RENTAL		624100	154,830.	154,830.	
	c CLIENT FEES		624100	121,672.	121,672.	
	d FARE/TICKET REVENUE		485000	31,734.	31,734.	
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f			651,468.		
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)				
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
		(i) Real (ii) Personal				
6 a		Gross rents	6a			
b		Less: rental expenses	6b			
c		Rental income or (loss)	6c			
d		Net rental income or (loss)				
7 a		Gross amount from sales of assets other than inventory	(i) Securities (ii) Other 7a 7,200.			
b		Less: cost or other basis and sales expenses	7b 0.			
c		Gain or (loss)	7c 7,200.			
d		Net gain or (loss)		7,200.	7,200.	
8 a		Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a			
b		Less: direct expenses	8b			
c		Net income or (loss) from fundraising events				
9 a	Gross income from gaming activities. See Part IV, line 19	9a				
b	Less: direct expenses	9b				
c	Net income or (loss) from gaming activities					
10 a	Gross sales of inventory, less returns and allowances	10a				
b	Less: cost of goods sold	10b				
c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11 a INSURANCE REIMBURSEMENT		Business Code 999999	420.	420.	
	b LOSS ON INVESTMENT IN LP		531390	-22,967.	-22,967.	
	c					
	d All other revenue					
	e Total. Add lines 11a-11d			-22,547.		
12 Total revenue. See instructions				43,283,224.	636,121.	0.

**COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.**

Form 990 (2021)

02-0270376 Page **10**

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,771,729.	1,771,729.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	23,884,380.	23,884,380.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	295,977.		295,977.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	8,878,950.	7,961,177.	917,773.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	186,976.	163,315.	23,661.	
9 Other employee benefits	1,653,124.	1,557,013.	96,111.	
10 Payroll taxes	651,792.	576,362.	75,430.	
11 Fees for services (nonemployees):				
a Management				
b Legal	15,513.	15,361.	152.	
c Accounting	74,855.		74,855.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	1,292,023.	1,177,605.	114,418.	
17 Travel	203,991.	194,343.	9,648.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	13,964.	13,964.		
20 Interest	56,028.	29,187.	26,841.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	533,047.	533,047.		
23 Insurance	168,586.	124,730.	43,856.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a OTHER	950,872.	897,261.	53,611.	
b SUPPLIES	204,378.	159,844.	44,534.	
c UTILITY AND MAINTENANCE	192,844.	88,702.	104,142.	
d COMPUTER SERVICES	111,990.	111,990.	0.	
e All other expenses	131,837.	95,410.	36,427.	
25 Total functional expenses. Add lines 1 through 24e	41,272,856.	39,355,420.	1,917,436.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

**COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.**

Form 990 (2021)

02-0270376 Page **11**

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	889,061.	1	1,383,569.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	3,798,952.	4	5,267,492.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	55,895.	8	271,926.
	9 Prepaid expenses and deferred charges	73,384.	9	33,052.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	12,111,293.		
	10b Less: accumulated depreciation	6,807,418.		
		4,695,821.	10c	5,303,875.
	11 Investments - publicly traded securities	127,996.	11	138,793.
	12 Investments - other securities. See Part IV, line 11	500,666.	12	477,699.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	139,441.	15	204,929.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	10,281,216.	16	13,081,335.	
Liabilities	17 Accounts payable and accrued expenses	2,304,737.	17	4,694,323.
	18 Grants payable		18	
	19 Deferred revenue	1,036,941.	19	1,537,802.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	3,131,674.	23	1,031,826.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	6,473,352.	26	7,263,951.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> X and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	2,759,032.	27	5,179,855.
	28 Net assets with donor restrictions	1,048,832.	28	637,529.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	3,807,864.	32	5,817,384.
	33 Total liabilities and net assets/fund balances	10,281,216.	33	13,081,335.

Form **990** (2021)

**COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.**

Form 990 (2021)

02-0270376 Page **12**

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	43,283,224.
2	Total expenses (must equal Part IX, column (A), line 25)	2	41,272,856.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,010,368.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,807,864.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	-846.
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	5,817,386.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☒

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

Form **990** (2021)

OMB No. 1545-0047

2021

Open to Public
Inspection

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.

Employer identification number
02-0270376

Part I	Reason for Public Charity Status. (All organizations must complete this part.) See instructions.
--------	--

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations _____
- g Provide the following information about the supported organization(s). _____

(iii) Is the organization listed in your governing document?						
(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

COMMUNITY ACTION PROGRAM

BELKNAP-MERRIMACK COUNTIES, INC.

02-0270376 Page 2

Schedule A (Form 990) 2021

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	22374724.	23286107.	22938375.	26131758.	42647103.	137378067
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	22374724.	23286107.	22938375.	26131758.	42647103.	137378067
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						137378067

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	22374724.	23286107.	22938375.	26131758.	42647103.	137378067
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	282.					282.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						137378349
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	100.00	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	100.00	%
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input checked="" type="checkbox"/>
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
17a 10%-facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
b 10%-facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			<input type="checkbox"/>

Schedule A (Form 990) 2021

COMMUNITY ACTION PROGRAM

Schedule A (Form 990) 2021

BELKNAP-MERRIMACK COUNTIES, INC.

02-0270376 Page 3

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

COMMUNITY ACTION PROGRAM

BELKNAP-MERRIMACK COUNTIES, INC.

02-0270376 Page 4

Schedule A (Form 990) 2021

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- b **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c **Substitutions only.** Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in **Part VI**.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.
- b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
- b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

COMMUNITY ACTION PROGRAM

Schedule A (Form 990) 2021

BELKNAP-MERRIMACK COUNTIES, INC.

02-0270376 Page 5

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

COMMUNITY ACTION PROGRAM

BELKNAP-MERRIMACK COUNTIES, INC.

02-0270376 Page 6

Schedule A (Form 990) 2021

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

- 7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Schedule A (Form 990) 2021

COMMUNITY ACTION PROGRAM

Schedule A (Form 990) 2021

BELKNAP-MERRIMACK COUNTIES, INC.

02-0270376 Page 7

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2021		
a	From 2016		
b	From 2017		
c	From 2018		
d	From 2019		
e	From 2020		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2021 distributable amount		
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2021 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2021 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2022. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2017		
b	Excess from 2018		
c	Excess from 2019		
d	Excess from 2020		
e	Excess from 2021		

Schedule A (Form 990) 2021

Schedule A (Form 990) 2021

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

Schedule B

(Form 990)

Department of the Treasury
Internal Revenue Service**Schedule of Contributors**▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.

Employer identification number

02-0270376

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.	Employer identification number 02-0270376
--	--

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	STATE OF NH-DOT 7 HAZEN DRIVE CONCORD, NH 03302	\$ 2,290,546.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	US-HHS 200 INDEPENDENCE AVE SW WASHINGTON, DC 20201	\$ 13,190,684.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	US DEPARTMENT OF AGRICULTURE 1400 INDEPENDENCE AVE SW WASHINGTON, DC 20210	\$ 8,356,179.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	US TREASURY 1500 PENNSYLVANIA AVE NW WASHINGTON, DC 20222	\$ 15,276,664.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.

Employer identification number

02-0270376

Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization **COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.**

Employer identification number
02-0270376

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2021

COMMUNITY ACTION PROGRAM

Schedule D (Form 990) 2021

BELKNAP-MERRIMACK COUNTIES, INC.

02-0270376 Page 2

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibitiond ☐ Loan or exchange programb ☐ Scholarly researche ☐ Other _____c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Term endowment ☐ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		168,676.		168,676.
b Buildings		5,526,813.	2,292,796.	3,234,017.
c Leasehold improvements		92,961.		92,961.
d Equipment		6,281,442.	4,514,622.	1,766,820.
e Other		41,401.		41,401.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				5,303,875.

Schedule D (Form 990) 2021

COMMUNITY ACTION PROGRAM

Schedule D (Form 990) 2021

BELKNAP-MERRIMACK COUNTIES, INC.

02-0270376 Page 3

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☒

Schedule D (Form 990) 2021

COMMUNITY ACTION PROGRAM

Schedule D (Form 990) 2021

BELKNAP-MERRIMACK COUNTIES, INC.

02-0270376 Page 4

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	43,898,327.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	592,136.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	592,136.
3	Subtract line 2e from line 1	3	43,306,191.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	-22,967.
c	Add lines 4a and 4b	4c	-22,967.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	43,283,224.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	41,888,807.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	592,982.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	22,967.
e	Add lines 2a through 2d	2e	615,949.
3	Subtract line 2e from line 1	3	41,272,858.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	41,272,858.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

ACCOUNTING STANDARDS CODIFICATION NO 740 (ASC 740), ACCOUNTING FOR INCOME TAXES, ESTABLISHED THE MAXIMUM THRESHOLD FOR RECOGNIZING, AND A SYSTEM FOR MEASURING, THE BENEFITS OF TAX RETURN POSITIONS IN FINANCIAL STATEMENTS.

THE ORGANIZATION HAS ANALYZED ITS TAX POSITION TAKEN ON ITS INFORMATION RETURNS FOR THE YEARS (2018 THROUGH 2021), AND HAS CONCLUDED THAT NO ADDITIONAL PROVISION FOR INCOME TAXES IS NECESSARY IN THE ORGANIZATION'S FINANCIAL STATEMENTS.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

LOSS ON INVESTMENT IN LP

Part XIII Supplemental Information *(continued)*

PART XII, LINE 2D - OTHER ADJUSTMENTS:

LOSS ON INVESTMENT IN LP

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

OMB No. 1545-0047

2021

Open to Public
Inspection

► Go to www.irs.gov/Form990 for the latest information.

Name of the organization **COMMUNITY ACTION PROGRAM**

BELKNAP-MERRIMACK COUNTIES, INC.

Employer identification number
02-0270376

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY - PO BOX 160 - DOVER, NH 03821-0160	02-0268636	501(C)(3)	181,362.	0.			CASE MANAGEMENT FOR ELECTRICAL ASSISTANCE
SOUTHERN NEW HAMPSHIRE SERVICES 40 PINE STREET MANCHESTER, NH 03108	02-0268285	501(C)(3)	812,145.	0.			CASE MANAGEMENT FOR ELECTRICAL ASSISTANCE
SOUTHWESTERN COMMUNITY SERVICES PO BOX 603 KEENE, NH 03431	02-6013808	501(C)(3)	252,838.	0.			CASE MANAGEMENT FOR ELECTRICAL ASSISTANCE
TRI-COUNTY COMMUNITY ACTION 30 EXCHANGE STREET BERLIN, NH 03570	02-0267404	501(C)(3)	307,017.	0.			CASE MANAGEMENT FOR ELECTRICAL ASSISTANCE
BMCAP-INTERNAL PO BOX 1016 CONCORD, NH 03302-1016	02-0270376	501(C)(3)	218,367.	0.			CASE MANAGEMENT FOR ELECTRICAL ASSISTANCE

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2021

**COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.**

02-0270376

Schedule I (Form 990) 2021

Page 2

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
RENTAL ASSISTANCE	3009	12,316,243.	0.		
FUEL ASSISTANCE TO THE POOR AND ELDERLY	8081	6,421,112.	0.		
FOOD SERVICED TO CHILDREN IN CHILDCARE AND ELDERLY VIA CONGREGATE AND HOME DELIVERED	2466	1,258,160.	0.		
SENIOR VOLUNTEER REIMBURSEMENT	480	261,794.	0.		
ASSISTANCE TO HEAD START AND OTHER CHILDCARE	406	201,996.	0.		

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

THE PROGRAM DIRECTORS MAINTAIN RECORDS OF INDIVIDUALS RECEIVING ASSISTANCE

AND THE PROCESS USED TO DETERMINE ELIGIBILITY UNDER THE GRANTS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

**COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.**

Employer identification number

02-0270376

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

☐ First-class or charter travel

☐ Travel for companions

☐ Tax indemnification and gross-up payments

☐ Discretionary spending account

☐ Housing allowance or residence for personal use

☐ Payments for business use of personal residence

☐ Health or social club dues or initiation fees

☐ Personal services (such as maid, chauffeur, chef)

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

☐ Compensation committee

☐ Independent compensation consultant

☐ Form 990 of other organizations

☐ Written employment contract

☐ Compensation survey or study

☒ Approval by the board or compensation committee

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

b Participate in or receive payment from a supplemental nonqualified retirement plan?

c Participate in or receive payment from an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2021

Part III	Supplemental information
Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.	

[illegible]

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2021

Open to Public
Inspection

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization **COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.** Employer identification number
02-0270376

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory	X		6,637,466.	FOOD VALUE
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions
for which the organization completed Form 8283, Part V, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2021

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.

Employer identification number
02-0270376

FORM 990, PART VI, SECTION B, LINE 11B:

BOARD OF DIRECTORS WILL REVIEW THE FINAL 990 BEFORE FILING.

FORM 990, PART VI, SECTION C, LINE 19:

FORMS ARE AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C:

FINANCE COMMITTEE WILL REVIEW FINANCIAL STATEMENTS PRIOR TO RELEASE.

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

[illegible]

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

[illegible]

**COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.**

02-0270376 Page 3

Schedule R (Form 990) 2021

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b Gift, grant, or capital contribution to related organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
c Gift, grant, or capital contribution from related organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
d Loans or loan guarantees to or for related organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
e Loans or loan guarantees by related organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
f Dividends from related organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
g Sale of assets to related organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
h Purchase of assets from related organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
i Exchange of assets with related organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
j Lease of facilities, equipment, or other assets to related organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
k Lease of facilities, equipment, or other assets from related organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
l Performance of services or membership or fundraising solicitations for related organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
m Performance of services or membership or fundraising solicitations by related organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
o Sharing of paid employees with related organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
p Reimbursement paid to related organization(s) for expenses	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
q Reimbursement paid by related organization(s) for expenses	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
r Other transfer of cash or property to related organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
s Other transfer of cash or property from related organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) CAPBMC DEVELOPMENT CORPORATION	L	0.	
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

CARRYOVER DATA TO 2022

Name **COMMUNITY ACTION PROGRAM**
BELKNAP-MERRIMACK COUNTIES, INC.

Employer Identification Number
02-0270376

Based on the information provided with this return, the following are possible carryover amounts to next year.

FEDERAL PRE-2018 NET OPERATING LOSS 192.

FEDERAL AMT NET OPERATING LOSS 192.

DETAIL CARRYOVER SCHEDULE

Type and Entity: PRE-2018 NO L FED		Section 382 Carryover									
Section 382 Annual Limitation		Year Orig- inated	Original Carryover Amount	Total Amount Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
		2012	192.								
		A									
		B									
		C									
		D									
		E									
		F									
		G									
		H									
		I									
		J									
		K									
		L									
		M									
		N									
		O									
		P									
		Q									
		R									
		S									
		T									
		U									
		V									
		W									
Detail Type	E		Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
	S										
	C										
		A									
		B									
		C									
		D									
		E									
		F									
		G									
		H									
		I									
		J									
		K									
		L									
		M									
		N									
		O									
		P									
		Q									
		R									
		S									
		T									
		U									
		V									
		W									

Name: COMMUNITY ACTION PROGRAM BELKNAP-MER

FEIN:

02-0270376

DETAIL CARRYOVER SCHEDULE

Type and Entity:		AMT	NOL	FED	Section 382 Carryover									
Section 382 Annual Limitation		Original Carryover Amount	Total Amount Used		Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
Year	Original Carryover Amount													
2012	192.													
A														
B														
C														
D														
E														
F														
G														
H														
I														
J														
K														
L														
M														
N														
O														
P														
Q														
R														
S														
T														
U														
V														
W														
Detail Type	E	Amount Used for	Amount Used for		Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
	B													
	C													
A														
B														
C														
D														
E														
F														
G														
H														
I														
J														
K														
L														
M														
N														
O														
P														
Q														
R														
S														
T														
U														
V														
W														