

Phone (603) 225-3295
(800) 856-5525
Fax (603) 228-1898
Web www.bm-cap.org



2 Industrial Park Drive
P.O. Box 1016
Concord, NH
03302-1016

September 20, 2021

Lori Sharp
Accounting Manager
Belknap County Commissioners Office
34 County Drive
Laconia, NH 03246

Subject: **2022 Belknap County Funding Request**

Dear Ms. Sharp:

Community Action Program Belknap-Merrimack Counties, Inc. respectfully requests for support from Belknap County for 2022 to provide direct financial assistance to the following programs:

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

Community Action Program Belknap-Merrimack Counties, Inc. 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 me or Steve Gregoire, Budget Analyst at sgregoire@bm-cap.org, jagri@bm-cap.org, or 603-225-3295. 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
Executive Director

JA:klh / Enclosures

CAPBM BC 2022 Funding Request ltr

cc: Main File – Belknap County 2022
Suzanne Demers, Director of Elder Services
Terry Paige, Transportation Director

ALTON Senior Center 875-7102 Prospect View Housing 875-3111	CONCORD Area Center 225-6880 Head Start 224-6492 Early Head Start 224-6492 Concord Area Meals on Wheels 225-9092 Concord Area Transit 225-1989 Horseshoe Pond Place 228-6956 WIC/CSFP 225-2050 Workplace Success 223-2305	EPSOM Meadow Brook Housing 736-8250 FRANKLIN Head Start 934-2161 Early Head Start 934-2161 Senior Center 934-4151 Riverside Housing 934-5340	LACONIA Area Center 524-5512 Head Start 528-5334 Early Head Start 528-5334 Senior Center 524-7689 Family Planning 524-5453 Workplace Success 524-4367 MEREDITH Area Center 279-4096	NEWBURY Newbury Commons Housing 763-0360 PEMBROKE Village at Pembroke Farms Housing 485-1842 PITTSFIELD Senior Center 435-8482 Head Start 435-6618 Early Head Start 435-6611	SUNCOOK Area Center 485-7824 Senior Center 485-4254 TILTON Senior Center 527-8291 WARNER Area Center 456-2207 Head Start 456-2208 North Ridge Housing 456-3398
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COUNTY OF BELKNAP

2022 GRANT REQUEST

MEALS ON WHEELS PROGRAM

Program Narrative:

Organization Description

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 services 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.

Since the onset of COVID-19 in New Hampshire we selected a food vendor called Birch Stream Farms that provides us with a quality frozen meal for our participants. The meals delivered are, at a minimum, 1/3 of the USDA daily nutritional requirements for seniors.

Food safety is their priority:

- USDA inspected with inspectors on site
- FDA inspected – inspected by the Department of Defense
- SQF certified – a GFSI standard third party inspection
- Experienced Quality Assurance and Regulatory Compliance Staff

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 meals are reviewed for nutritional value by Maine Registered Dietician.

These nutrient dense meals served by supportive MOW drivers define the program by reducing isolation and assist older individuals with remaining in their own home for as long as possible. The MOW driver is a critical important front line staff. The daily welfare checks of the homebound/hard to reach elder is often the only person they talk with all 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 elders 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 \$1,277.00 per month. A small percent 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-third (2/3) of the participants live alone, while others have someone home in the evening. Many report 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. In accordance with the Older Americans Act, only donations are allowed. If persons are not eligible, we would charge a fee that would cover the cost of the meal. We do have a small grant through Wesley United Methodist church that pays for up to six (6) people who do not meet our eligibility criteria, but are truly needy. The average cost per meal in fiscal year 2020-2021 was \$9.65. The average MOW participant donation was \$.57 per meal. The average contract rate for the year was \$6.00 per meal. In addition, the programs did not place any eligible Belknap County residents on a waiting list. For fiscal year 2020-2021 we served 79,022 meals to 505 people in Belknap County.

County dollars help to offset the full cost of a meal when low-income residents are unable to pay their full share donation and for meals that surpass contract levels. Elder Service Department staff work closely with other community service providers to help connect people with resources they may need. As providers, we discuss local service gaps and work to maximize what is

available. The local police departments and fire departments are very responsive to the needs of seniors and they are there to intervene during emergencies. The Meals on Wheels drivers are referred to as the front line because they see the individuals on a daily basis.

Federal contract level. Belknap County dollars help to offset the full cost of a meal when low-income residents are unable to pay their full share donation and for meals that surpass contract levels.

Statement of Community Need

Homebound older adults tend to become isolated and lack access to adequate, appropriate, and affordable nutrition, information, and social connection. 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 health-care 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 ground breaking 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.

COUNTY OF BELKNAP - GRANT REQUEST - SECTION 2

- Estimated Number of clients served in 2021-2022:

Projected 530 clients and 90,000 meals

- Service area:

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

We serve all 38 communities

Community Action Program Belknap-Merrimack Counties, Inc.

**Meals-on-Wheels
Belknap County Request 2022**

	Actual	Current	Projected
	<u>7/1/20-6/30/21</u>	<u>7/1/21 - 6/30/22</u>	<u>7/1/22 - 6/30/23</u>
<u>INCOME</u>			
Title IIIC	\$ 1,066,439	\$ 779,899	\$ 779,899
Title XX	461,094	515,000	515,000
Belknap County	30,000	20,000	30,000
Merrimack County	51,500	55,500	55,500
NSIP	170,375	150,000	150,000
CFI - Medicaid	289,702	155,000	155,000
Participant Donations	156,848	100,000	120,000
Elder Services Catering	52,500	52,500	52,500
Grants/Foundations	2,159	17,000	33,000
Fundraising - MOW Walk & Bowls of Care	10,154	62,558	62,558
Total Income:	\$ 2,290,771	\$ 1,907,457	\$ 1,953,457
<u>EXPENSES</u>			
Personnel	\$ 702,742	\$ 795,200	\$ 795,200
Taxes/Benefits	240,994	156,250	156,250
Travel MOW Drivers	284,241	123,000	123,000
Travel Staff	11,609	9,816	9,816
Occupancy/Utilities	120,000	120,000	135,000
Phone	14,283	7,151	7,151
Appliance Repair	9,107	8,550	5,500
Paper Supplies	65,500	65,500	65,500
Raw Food	768,565	543,700	581,299
Insurance	9,092	8,000	7,000
Office Supplies	9,747	3,000	3,000
Kitchen Supplies	14,581	12,000	12,500
Kitchen Equipment	6,023	7,050	4,000
Computer Equipment/Services	9,672	9,672	9,672
Rubbish Removal/Janitorial	18,614	13,474	13,474
Gas & Oil	4,564	7,500	7,500
Liscenses/Permits	1,437	2,595	2,595
Other		15,000	15,000
Total Expenses:	\$ 2,290,771	\$ 1,907,457	\$ 1,953,457

MEALS-ON-WHEELS (MOW)
Belknap County Unduplicated Count
July 1, 2020 - June 30, 2021

TOWN	PEOPLE	MEALS
ALTON	31	4,549
BARNSTEAD	29	4,067
BELMONT	80	11,980
CENTER HARBOR	6	920
GILFORD	72	11,762
GILMANTON	15	2,732
LACONIA	173	26,439
MEREDITH	40	5,809
NEW HAMPTON	15	3,106
SANBORTON	8	1,165
TILTON	37	6,493
TOTAL MOW	506	79,022

CONGREGATE
Belknap County Unduplicated Count
July 1, 2020 - June 30, 2021

TOWN	PEOPLE	MEALS
ALTON	45	4,045
BARNSTEAD	1	163
BELMONT	20	417
CENTER HARBOR	1	6
GILFORD	11	931
GILMANTON	2	28
LACONIA	46	2,826
MEREDITH	8	46
NEW HAMPTON		
SANBORTON	12	626
TILTON	39	1,861
TOTAL Congregate	185	10,949

COUNTY OF BELKNAP

2022 GRANT REQUEST

MID-STATE TRANSIT

Program Narrative:

Organization Description

The Mid State Transit (MST) senior bus transportation service respectfully requests \$11,000.00 to assist with the provision of transit services for citizens residing in Belknap County who are aged 60 and over, or have significant disabilities. CAPBMCI will use Belknap County funding to help offset the cost of the service for low-income county residents and as part of the match funds for needed federal funding.

In September of 2020 CAPBMCI was awarded a grant through the National Aging and Disability Transportation Center (NADTC) technical assistance program. This grant was used to create a new and fresh image for all of the CAPBMCI transportation programs. This image update became increasingly important as we worked our way through the uncertainties and confusion of the Pandemic. We want customers to know that we were doing everything possible to keep our service fresh, clean, safe, and moving forward despite the operating and safety challenges that the Pandemic has presented. Mid State Transit (MST) is now the umbrella service name for the demand response senior bus service, formerly known as Rural Transportation Service (RTS), the Volunteer Driver Program and the Taxi Voucher Program. A brochure showcasing the new MST colors and logos has been included in this grant application package for your review.

CAPBMCI has centralized the 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. The MST buses are physically located in the communities of Bradford, Franklin, Pittsfield, and Laconia. Each of the buses serve at least three to four communities. Due to funding levels all routes are part-time with the exception of Laconia and Franklin. Route hours are scheduled in the following way:

The Franklin bus is assigned to Andover/Danbury/Hill on Fridays. It covers Franklin, Tilton and parts of Northfield Tuesday through Friday. The Laconia service has two vehicles covering the Lakes Region Monday through Friday. In Pittsfield, the service is available Monday through Thursday and covers Pittsfield, 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 year 2020, funding was continued by the Department of Transportation to provide service to rural communities that were not served or underserved. For example, Franklin serves Andover/Danbury, Pittsfield serves Loudon, and Bradford serves Hopkinton, one day per week.

In an effort 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 at their homes and then transport everyone to the same shopping facility on scheduled days. Transporting individuals together who have the same destination is a time saver and improves efficiency.

In mid-March when the pandemic began to unfold MST limited trips on the bus to essential destinations only in an effort to keep everyone as safe as possible. This included trips to medical facilities and trips to pick up medications. In an effort to keep vulnerable seniors safe but still get them the food and supplies that they desperately needed CAPBMCI created the Shopping for Seniors Program. By partnering with volunteer organizations we were able to provide shopping trips for 109 citizens at risk throughout Belknap and Merrimack counties. MST vehicles stopped at each person’s house to pick up a shopping list which was then delivered to waiting volunteers at a local grocery store. After the volunteers completed the shopping, all of the groceries were loaded back onto the bus and taken back to each person’s home. In total 487 shopping trips were completed from April through the end of June. While this program was very successful as a short term solution during the peak of the crisis, it is not a sustainable model that we could use going forward without some significant staffing increases and equipment purchases.

Beginning in March we took the necessary measures required to meet all CDC guidelines in order to keep the environment on the buses as sanitary and safe as possible for both the drivers and riders. When the governor lifted the stay at home order in June, we were prepared and opened up the MST services to grocery shopping once again. However, we have limited the number of riders that can be on board at any one time to four. This allows us to provide as much space as possible to encourage social distancing for customers. While the goal continues to be to return to regular operating practices post-pandemic, for the foreseeable future we are going to be operating with this capacity constraint. By limiting the number of people that can safely be on board at any one time, we are required to make more trips per day to accommodate the same number of passengers as we did pre-pandemic. This has dramatically increased our operating costs.

As you can see from the above example, the MST service is tailored to meet the existing and emerging needs of older adults and differs from “public transit” in several ways. The MST program is a demand-response system which means the individual calls the dispatch office on an “as needed” basis to request transportation. We ask that individuals call within twenty-four (24) hours of their needed ride. This allows us to create daily schedules that optimize the vehicle operating times and allow us to adhere to social distancing requirements on each run. We do encourage riders to make doctor appointments within certain timeframes so that we may get them there and back during our hours of operation. Drivers will assist with grocery bags, shopping carts, devices for walking and oxygen tanks.

Steve Norton, formally with the New Hampshire Center for Public Policy Studies, presented the projected aging demographics for the Lakes Region in Laconia on May 15, 2017. He noted that Belknap County is projected to see an 89% increase in persons over the age of 75 between 2015 and 2030. There will also be a decline in the working age population.

The target population for the MST Program is seniors 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 of 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. Some individuals are transported to chemotherapy, dialysis or other life preserving medical care, while other riders may only need assistance with groceries. The program has a significant impact on the lives of the individuals it serves and it is anticipated that the need for this level of transit will only grow. Our vulnerable senior population is impacted by the rising cost of home heating, commodities and supplies, and currently threatened by the COVID-19 pandemic. Affordable, cost effective transportation continues to be a high priority on many needs assessments throughout New Hampshire, including Belknap County.

MST drivers are required to have a valid operator license appropriate for the vehicle being driven, in some cases this requires a CDL license with passenger endorsement. They are also required to obtain a DOT medical card and receive certification in training that includes; passenger assistance, defensive driving, emergency procedures and accessible lift use and mobility device securement. Drivers and supervisors must participate in a DOT-FTA compliant random drug and alcohol testing program. Vehicles must always undergo a pre-trip inspection.

In fiscal year 2020-2021 there were 4,059 rides in Belknap County for 128 individuals. The number of rides did decrease this fiscal year compared to last year as a direct result of the service limitations imposed in response to the pandemic

MST is the only demand-response transportation service in Belknap County. This service needs to expand its hours of operation although funding prohibits doing so at this time.

The CAPBMCI transportation director has participated in planning sessions, committees, associations and taskforces that continue to explore improved coordination of transportation services and efficient use of limited resources. Staff coordinated and assisted with the planning and writing of the 2019 Coordinated Transit Human Service Plan for Belknap and Merrimack Counties. The transportation director has been a member of the State Coordinating Council for Transportation for the past four years.

Agency staff continue to work with stakeholders, Central New Hampshire Planning Commission and the Lake Region Planning Commission to facilitate the Mid-State Regional Coordinating Council. The State Coordinating Council approved the group's application and current work plan. Substantial work will occur in the coming year to continue to bring stakeholders together to complete action steps that will enhance transit services for consumers in the region. This year we have created additional goals addressing the coordination and marketing efforts of transit providers.

The outcome is to reduce any local, regional or statewide inefficiencies, reduce any duplication of service, enhance ridership opportunities and leverage the funding.

COUNTY OF BELKNAP - GRANT REQUEST - SECTION 2

- Estimated Number of clients served: 150 people with 6,000 rides projected, change if they are looking for actual numbers served in the last year.
- Service area:
 - (2)Laconia Vehicles: Laconia, Belmont, Gilford, Meredith, New Hampton, Center Harbor (Alton Expansion)
 - Pittsfield Vehicle: Pittsfield, Belmont, Chichester, Epsom and Barnstead (Loudon expansion)
 - Franklin Vehicle: Franklin, Tilton, Northfield, Hill (Andover/Danbury expansion)
 - Bradford Vehicle: Bradford, Henniker, Newbury, New London, Sutton, Warner, (Contoocook expansion)
- Goals and Objectives of the program:
 - A. To provide access to service resources that allows older adults and persons with disabilities the opportunity to remain independent. Transportation trips may include although they are not limited to medical care, banking and grocery shopping.
 - B. To provide access to area Senior Centers for nutrition, education and wellness programming.
 - C. To decrease the isolation, loss of independence and potential low self-esteem of seniors and persons with disabilities.
 - D. To provide the option for older adults to remain in rural areas where their home, neighbors and friends are located versus relocation to urban apartments. Many senior housing facilities have long waiting lists.
 - E. To participate in the Health and Human Service Coordinated Transit Plan.
- Other program funding sources and amounts projected:

Title IIIB	\$ 261,743
DOT	\$ 55,053
Rider Donations	\$ 15,000
- How will county dollars be used?
 - ▶ Belknap County funds help to offset the cost of the ride for low income county residents who are unable to make the requested donation and funds will help sustain the existing door to door MST program.
 - ▶ Belknap County funds will help offset the increased operating costs generated by the necessary policy and procedures enacted to keep drivers and vulnerable riders safe during the COVID-19 pandemic.
- How are county dollars accounted for?
 - ▶ Title IIIB covers only a portion of the cost of the trip. The suggested donation for consumers is \$4.00 round trip. Riders contribute what they can, but they have limited resources. County funds help subsidize these rides.

- The impact this program has on county residents and why it should be considered for funding:
 - ▶ Increased mobility provides affordable access to health care, groceries, banking.
 - ▶ Older adults are able to remain in their rural communities with decreased isolation and access to a support system.
 - ▶ More than 1 in 5 (21%) of elder Americans (65+) do not drive which results in 15% fewer trips to the doctor and 59% fewer shopping trips than elderly drivers.

Community Action Program Belknap-Merrimack Counties, Inc.

**Mid-State Transit
Belknap County Request 2022**

	Actual	Current	Projected
	<u>7/1/20-6/30/21</u>	<u>7/1/21-6/30/22</u>	<u>7/1/22-6/30/23</u>
<u>INCOME</u>			
Title IIIB	\$ 195,461	\$ 261,743	\$ 261,743
DOT (5310 Funds)	10,409	55,053	55,053
Merrimack County	28,775	30,000	30,000
Belknap County	11,000	11,000	11,000
Rider Donations	568	15,000	15,000
Grants	0	0	0
Agency Support	44,085	0	0
Vehicle Sales	3,000	0	0
Total Income:	\$ 293,298	\$ 372,796	\$ 372,796
<u>EXPENSES</u>			
Personnel	\$ 180,256	\$ 227,852	\$ 227,852
Taxes/Benefits	52,436	47,961	47,961
Tires	1,000	1,583	1,583
Vehicle Repair	9,311	20,900	20,900
labor, repair, parts			
Gas/Oil	16,498	37,500	37,500
Vehicle Parts	0	1,000	1,000
Liability Insurance	13,354	19,000	19,000
Other, rent, telephone, audit	20,443	17,000	17,000
postage, job ads, drug			
& alcohol test, medical			
exams, computer expense,			
staff travel, office			
supplies, etc.			
Total Expenses:	\$ 293,298	\$ 372,796	\$ 372,796

Budget represents entire MST program for Merrimack and Belknap Counties.

Mid-State Transit (MST)
Unduplicated Count
July 1, 2020- June 30, 2021

TOWN	TOTAL PEOPLE	TOTAL RIDES
ALTON	2	81
BARNSTEAD	9	487
BELMONT	9	284
CENTER HARBOR	0	0
GILFORD	24	1,015
GILMANTON	0	0
LACONIA	72	1,827
MEREDITH	0	0
NEW HAMPTON	0	0
SANBORTON	0	0
TILTON	12	365
TOTAL MST	128	4,059

COUNTY OF BELKNAP

2022 GRANT REQUEST

SENIOR COMPANION PROGRAM

Program Narrative:

Organization Description

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

The Senior Companion Program (SCP) is a cost effective resource that assists frail homebound elderly residents throughout the county. CAPBMCI 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; help with the recruitment, vetting and training process of volunteers; and education for staff and volunteers.

The SCP has been in New Hampshire since 1976 with the Community Action Program Belknap-Merrimack Counties, Inc. (CAPBMCI) serving as the administrative and fiscal agent since that time. The mission of the SCP is to offer active older adults the opportunity to contribute to their communities by promoting independence for, and enhancing the quality of life of, other homebound seniors.

Long-term goals for the population include reducing social isolation, encouraging independent living, and preventing or delaying premature institutionalization by providing cost effective community based alternatives for frail seniors. Additional goals include relieving the strain on family caregivers and to strengthen their ability to maintain their loved one at home by providing non-medical respite assistance; and to provide a formal structure within which low-income Senior Companion Volunteers have a personally enriching experience by contributing to their communities.

Unlike other friendly visiting programs, Senior Companions are placed with visitees with whom they are likely to establish lasting relationships. Relationships last an average of 3-5 years and beyond. Over time, most build strong supportive bonds with their visitees, thus combating the loneliness of social isolation which can lead to physical decline in visitees and companions.

Another critical service provided by the program is the family caregiver respite program. Senior Companions provide relief from the continuous stress of caregiving by providing social visits with the family member being cared for. Companions provide dependable respite care allowing the family caregiver the opportunity to do errands or simply rest.

The SCP has 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 thorough orientation and assign vetted, trained companion volunteers to a station in their community. Program staff facilitates monthly in-service trainings, oversee the completion of the required care plan and assist with volunteer management meetings. Each volunteer station assigns an agency supervisor responsible for matching older adults in need of service with the volunteer placed with that agency.

The Senior Companion Program is primarily funded by AmeriCorps (formerly known as the Corporation for National & Community Services). Federal funding does not cover the full cost of operating the program. In addition, a match is required to access federal dollars for New Hampshire. SCP is the only Senior Corps Program that receives state funds from the Bureau of Elderly and Adult Services because it is seen as a cost effective option within the home and community based care system. Local funds are needed in all regions served by the program, including Merrimack County.

During the 2020-2021 fiscal year, 77 New Hampshire Senior Companions volunteered for 52,800 hours serving 411 visitees statewide. That is down from prior years' number of volunteers and thousands of hours. The SCP of NH is devoting 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.,

The COVID pandemic taught us to work creatively to meet the needs of our community through telephone calls, pen pal and running essential errands for homebound older adults in their communities. Senior Companions provided telephone reassurance, a pen pal program, and running essential errands for homebound seniors in their communities. The SCP partnered with Commodity Foods, local food pantries, and Meals on Wheels to offer supports without jeopardizing the health and safety of our volunteers.

The SCP of NH resumed all forms of service (companionship, transportation, and respite) in late June 2021.

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. Benefits would accrue to society directly through the contributions of unpaid work, to older adults as volunteering improves health and well-being, and potentially to government, as healthier older adults require fewer health care dollars.

More than 6 out of 10 adults age 55 and older engage in some volunteer activity. Research shows that volunteering for about two hours a week, or 100 hours a year, can lead to improved mental, emotional and physical health. With older adults tending to volunteer more than any other age groups, they reap many of the health benefits volunteering offers

The COVID-19 pandemic has exacerbated social isolation and loneliness, as well as other issues that older adults commonly face. Stay-at-home and social distancing mandates during the COVID-19 pandemic forced nearly everyone to become more socially isolated than ever before. However, the effects of social isolation among older adults may be more pronounced and have direr consequences than among people of other ages.

The COVID-19 pandemic and the need to slow the virus' spread have highlighted the pervasiveness of social contact within, and social relevance of, nearly every sector of our lives, including employment,

education, entertainment, travel, transportation, and recreation. The pandemic has also highlighted the underlying weaknesses of our current social “support systems” for older adults, students, families, workers, and at-risk populations.

With a highly infectious and deadly novel virus, why should we care about social isolation and loneliness?

Immediate effects of social isolation related to the pandemic have already been observed, with surges in mental health concerns, substance abuse, and domestic violence. Early observation suggests problematic health behaviors, including substance use, poorer sleep, and emotional or overeating, may increase.

With nearly 70% of Americans over the age of 65 now fully vaccinated against COVID-19, many older Americans are once again safely hugging their (fully vaccinated) loved ones and returning to regular activities after more than a year’s hiatus. We’re all glad to see the light at the end of the pandemic tunnel, but in addition to the tragic loss of life, COVID-19 magnified the already-dire problem of social isolation and loneliness among older adults.

As the health system seeks to assist those who are most vulnerable to COVID-19, it is important to also support family caregivers across the nation to help them continue to provide much-needed care. COVID-19 is putting a variety of strains on family caregivers, including potential burnout from suspended supports, lack of access to or comfort with technology, social isolation limited interactions with health care facilities, and financial hardship.

As the need for family caregivers continues to grow with the aging population and the face of care delivery looks different in the post-pandemic environment, there will be an increased need to support the essential role of family caregivers. The SCP and CAPBMCI looks forward to continuing to celebrate family caregivers for their vital role and to work in seeing family caregivers through this crisis and beyond.

The SCP has a robust history of helping to understand how we can reduce loneliness and enhance social connection among older adults to improve physical and mental health outcomes. The pandemic underscored that rigorous research on the health impact of social isolation and loneliness — and the development of interventions to prevent or address these conditions — are needed now more than ever.

It is important to not only retain, but to increase support for the SCP so that it may continue to address the needs of our aging community. It 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 in later life. Continued funding is needed for Merrimack County to build the capacity of this program. The personal benefits of volunteering are substantial, including a regained sense of purpose, improved physical and psychological outcomes and improved overall quality of life.

COUNTY OF BELKNAP - GRANT REQUEST - SECTION 2

- Estimated Number of clients served:

Forty-seven (47) residents of Belknap County received 5,906 hours of in-home care by eight (8) low-income senior companion volunteers over the age of fifty-five (55) during the program year ending

June 30, 2021. The program continues to remain strong, providing essential activities that enable frail and disabled county residents to remain living independently. Our goal for 2022 is to exceed 10,000 hours of service for 100 visitees/families by fifteen (15) low-income senior companions in Belknap County alone. In 2020/2021 no new companions in Belknap county joined the program.

- Service area:

The SCP is a statewide program, and between July 2020 and June 2021, provided service to residents of four (4) communities throughout Belknap County. Senior Companions may 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 more accurately demonstrate programming impact. 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): | \$410,926 |
| 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, 2021-June 30, 2022, are:

- Over 500 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 62,000 hours serving the frail elderly and adults with disabilities.
- At least 15,000 instances of transportation will be provided for 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 over 5,906 hours of direct service was provided in Belknap County. The average cost is \$19.00 per hour to assist frail elders- but with the SCPs hours served, Belknap County is supporting a fraction of the hourly cost. For example, an allocation of \$15,000.00 divided by 5,906 hours of direct service is a contribution of \$2.53 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 are impacted through respite care, peace of mind and stress management.

Data on volunteers, visitees, stations, and in-service training is tracked and 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.

Community Action Program Belknap-Merrimack Counties, Inc.

**Senior Companion Program for New Hampshire
Belknap County Request 2022**

	Actual 7/1/20 - 6/30/21	Current 7/1/21 - 6/30/22	Projected 7/1/22 - 6/30/23
<u>INCOME</u>			
Federal (Corporation for National and Community Service)	\$ 379,452	\$ 420,926	\$ 420,926
State (BEAS Contract)	19,352	30,000	30,000
Merrimack County	30,000	35,000	35,000
Belknap County	15,000	15,000	15,000
Fundraising/Donations	300	20,814	20,814
Grants/Foundations (Mary Gale)	25,000	25,000	25,000
Total Income:	\$ 469,104	\$ 546,740	\$ 546,740
<u>EXPENSES</u>			
Personnel	\$ 174,998	\$ 142,059	\$ 142,059
Taxes/Benefits	35,548	39,023	43,883
Staff Travel	3,595	10,500	10,500
Conferences	298	1,960	1,960
Occupancy/Utilities	8,717	11,400	11,400
Supplies	7,809	5,000	5,000
Other Volunteer Support costs	21,897	11,234	11,234
Volunteer Meals	0	75	75
Volunteer Uniforms	200	300	300
Volunteer Insurance	687	1,000	1,000
Volunteer Recognition	13,280	16,580	11,720
Volunteer Travel	26,978	113,275	113,275
Physical Exams	50	150	150
Volunteer Stipends	175,048	194,184	194,184
Total Expenses:	\$ 469,104	\$ 546,740	\$ 546,740

SENIOR COMPANION PROGRAM (SCP)

Unduplicated Count

July 1, 2020- June 30, 2021

TOWN	NUMBER OF SENIOR COMPANIONS	NUMBER OF HOURS	NUMBER OF VISITEES
Alton	1	578	0
Barnstead	0	0	0
Belmont	4	3,093	14
Ctr Harbor	0	0	0
Gilford	1	651	9
Ironworks	0	0	0
Laconia	1	524	9
Lochmere	0	0	0
Meredith	0	0	0
New Hampton	0	0	0
Sanbornton	0	0	0
Tilton	1	1,100	15
TOTAL SCP	8	5,946	47

Financial Statements

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

**FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 29, 2020 AND
FEBRUARY 28, 2019
AND
INDEPENDENT AUDITORS' REPORTS**

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

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

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statements of financial position as of February 29, 2020 and February 28, 2019, and the related statements of activities, functional expenses and cash flows, and notes to the financial statements for the years then ended.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action Program Belknap-Merrimack Counties, Inc. as of February 29, 2020 and February 28, 2019, and the changes in their net assets and their cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 5, 2021, on our consideration of Community Action Program 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and compliance.

*Leone McDonnell & Roberts
Professional Association*

Concord, New Hampshire
January 5, 2021

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

STATEMENTS OF FINANCIAL POSITION
FEBRUARY 29, 2020 AND FEBRUARY 28, 2019

	<u>ASSETS</u>	<u>2020</u>	<u>2019</u>
CURRENT ASSETS			
Cash		\$ 549,026	\$ 1,411,762
Accounts receivable		2,556,855	2,321,041
Inventory		22,916	22,800
Prepaid expenses		44,159	52,632
Investments		<u>110,078</u>	<u>102,522</u>
Total current assets		<u>3,283,034</u>	<u>3,910,757</u>
PROPERTY			
Land, buildings and improvements		5,544,770	4,749,673
Equipment, furniture and vehicles		<u>5,652,539</u>	<u>5,979,320</u>
Total property		11,197,309	10,728,993
Less accumulated depreciation		<u>6,695,428</u>	<u>6,330,580</u>
Property, net		<u>4,501,881</u>	<u>4,398,413</u>
OTHER ASSETS			
Due from related party		<u>139,441</u>	<u>139,441</u>
Total other assets		<u>139,441</u>	<u>139,441</u>
TOTAL ASSETS		<u>\$ 7,924,356</u>	<u>\$ 8,448,611</u>
	<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES			
Current portion of notes payable		\$ 201,245	\$ 183,269
Line of credit		550,000	-
Accounts payable		1,160,635	1,069,165
Accrued expenses		757,999	1,066,748
Refundable advances		<u>1,084,516</u>	<u>998,332</u>
Total current liabilities		3,754,395	3,317,514
LONG TERM LIABILITIES			
Notes payable, less current portion shown above		<u>814,253</u>	<u>781,385</u>
Total liabilities		<u>4,568,648</u>	<u>4,098,899</u>
NET ASSETS			
Without donor restrictions		2,992,894	3,842,297
With donor restrictions		<u>362,814</u>	<u>507,415</u>
Total net assets		<u>3,355,708</u>	<u>4,349,712</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$ 7,924,356</u>	<u>\$ 8,448,611</u>

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 29, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2020 Total</u>
REVENUES AND OTHER SUPPORT			
Grant awards	\$ 18,276,247	\$ -	\$ 18,276,247
Other funds	2,437,366	2,986,021	5,423,387
In-kind	920,759	-	920,759
United Way	11,938	-	11,938
	<u>21,646,310</u>	<u>2,986,021</u>	<u>24,632,331</u>
Total revenues and other support			
	21,646,310	2,986,021	24,632,331
NET ASSETS RELEASED FROM RESTRICTIONS			
	<u>3,130,622</u>	<u>(3,130,622)</u>	<u>-</u>
Total	<u>24,776,932</u>	<u>(144,601)</u>	<u>24,632,331</u>
EXPENSES			
Salaries and wages	9,213,867	-	9,213,867
Payroll taxes and benefits	2,508,455	-	2,508,455
Travel	322,894	-	322,894
Occupancy	1,393,046	-	1,393,046
Program services	9,231,697	-	9,231,697
Other costs	1,634,451	-	1,634,451
Depreciation	401,166	-	401,166
In-kind	920,759	-	920,759
	<u>25,626,335</u>	<u>-</u>	<u>25,626,335</u>
Total expenses			
	25,626,335	-	25,626,335
CHANGE IN NET ASSETS	(849,403)	(144,601)	(994,004)
NET ASSETS, BEGINNING OF YEAR	<u>3,842,297</u>	<u>507,415</u>	<u>4,349,712</u>
NET ASSETS, END OF YEAR	<u>\$ 2,992,894</u>	<u>\$ 362,814</u>	<u>\$ 3,355,708</u>

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 28, 2019

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2019 Total</u>
REVENUES AND OTHER SUPPORT			
Grant awards	\$ 19,205,554	\$ -	\$ 19,205,554
Other funds	4,706,408	169,246	4,875,654
In-kind	829,464	-	829,464
United Way	18,227	-	18,227
	<hr/>	<hr/>	<hr/>
Total revenues and other support	24,759,653	169,246	24,928,899
NET ASSETS RELEASED FROM RESTRICTIONS	<hr/>	<hr/>	<hr/>
	364,684	(364,684)	-
	<hr/>	<hr/>	<hr/>
Total	25,124,337	(195,438)	24,928,899
	<hr/>	<hr/>	<hr/>
EXPENSES			
Salaries and wages	8,905,642	-	8,905,642
Payroll taxes and benefits	2,428,774	-	2,428,774
Travel	324,491	-	324,491
Occupancy	1,310,477	-	1,310,477
Program services	8,941,429	-	8,941,429
Other costs	1,707,999	-	1,707,999
Depreciation	330,491	-	330,491
In-kind	829,924	-	829,924
	<hr/>	<hr/>	<hr/>
Total expenses	24,779,227	-	24,779,227
	<hr/>	<hr/>	<hr/>
CHANGE IN NET ASSETS	345,110	(195,438)	149,672
	<hr/>	<hr/>	<hr/>
NET ASSETS, BEGINNING OF YEAR	3,497,187	702,853	4,200,040
	<hr/>	<hr/>	<hr/>
NET ASSETS, END OF YEAR	\$ 3,842,297	\$ 507,415	\$ 4,349,712
	<hr/>	<hr/>	<hr/>

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED FEBRUARY 29, 2020 AND FEBRUARY 28, 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (994,004)	\$ 149,672
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation	401,166	330,491
Decrease (increase) in current assets:		
Accounts receivable	(235,814)	672,364
Inventory	(116)	3,767
Prepaid expenses	8,473	35,655
Decrease (increase) in current liabilities:		
Accounts payable	91,470	(374,532)
Accrued expenses	(308,749)	10,072
Refundable advances	86,184	(189,001)
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	<u>(951,390)</u>	<u>638,488</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property	(268,634)	(803,770)
Investment in partnership	<u>(7,556)</u>	<u>(3,769)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(276,190)</u>	<u>(807,539)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Net borrowings on line of credit	550,000	-
Repayment of long term debt	<u>(185,156)</u>	<u>(170,872)</u>
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	<u>364,844</u>	<u>(170,872)</u>
NET DECREASE IN CASH	<u>(862,736)</u>	<u>(339,923)</u>
CASH BALANCE, BEGINNING OF YEAR	<u>1,411,762</u>	<u>1,751,685</u>
CASH BALANCE, END OF YEAR	<u>\$ 549,026</u>	<u>\$ 1,411,762</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for interest	<u>\$ 73,255</u>	<u>\$ 63,133</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES:		
Property purchased with new debt	<u>\$ 236,000</u>	<u>\$ -</u>

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 29, 2020**

	<u>Program</u>	<u>Management</u>	<u>Total</u>
Salaries and wages	\$ 8,797,236	\$ 416,631	\$ 9,213,867
Payroll taxes and benefits	2,468,991	39,464	2,508,455
Travel	322,870	24	322,894
Occupancy	1,225,265	167,781	1,393,046
Program Services	9,231,697	-	9,231,697
Other costs:			
Accounting fees	475	60,771	61,246
Legal fees	-	9,261	9,261
Supplies	214,778	31,442	246,220
Postage and shipping	19,055	34,399	53,454
Equipment rental and maintenance	3,627	275	3,902
Printing and publications	27,109	6,562	33,671
Conferences, conventions and meetings	27,248	4,662	31,910
Interest	57,543	15,712	73,255
Insurance	133,619	5,949	139,568
Membership fees	12,862	7,586	20,448
Utility and maintenance	170,336	48,114	218,450
Computer services	51,908	-	51,908
Other	663,656	27,502	691,158
Depreciation	401,166	-	401,166
In-kind	920,759	-	920,759
	<u>\$ 24,750,200</u>	<u>\$ 876,135</u>	<u>\$ 25,626,335</u>
Total functional expenses			

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 28, 2019**

	<u>Program</u>	<u>Management</u>	<u>Total</u>
Salaries and wages	\$ 8,682,073	\$ 223,569	\$ 8,905,642
Payroll taxes and benefits	2,320,432	108,342	2,428,774
Travel	323,333	1,158	324,491
Occupancy	1,293,439	17,038	1,310,477
Program Services	8,941,429	-	8,941,429
Other costs:			
Accounting fees	-	57,892	57,892
Legal fees	19,554	3,520	23,074
Supplies	284,548	-	284,548
Postage and shipping	53,134	-	53,134
Equipment rental and maintenance	2,208	-	2,208
Printing and publications	45,786	3,732	49,518
Conferences, conventions and meetings	22,840	27,848	50,688
Interest	46,478	16,655	63,133
Insurance	143,136	6,760	149,896
Membership fees	9,891	9,093	18,984
Utility and maintenance	214,214	-	214,214
Computer services	37,562	1,304	38,866
Other	701,232	612	701,844
Depreciation	330,491	-	330,491
In-kind	829,924	-	829,924
	<u>\$ 24,301,704</u>	<u>\$ 477,523</u>	<u>\$ 24,779,227</u>
Total functional expenses	<u>\$ 24,301,704</u>	<u>\$ 477,523</u>	<u>\$ 24,779,227</u>

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 29, 2020 AND FEBRUARY 28, 2019**

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Community Action Program Belknap – 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.

Basis of Accounting

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

New Accounting Pronouncement

During the year, the Organization adopted the provisions of FASB ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (Topic 958). This accounting standard is meant to help not-for-profit entities evaluate whether transactions should be accounted for as contributions or as exchange transactions and, if the transaction is identified as a contribution, whether it is conditional or unconditional. ASU 2018-08 clarifies how an organization determines whether a resource provider is receiving commensurate value in return for a grant. If the resource provider does receive commensurate value from the grant recipient, the transaction is an exchange transaction and would follow the guidance under ASU 2014-09 (FASB ASC Topic 606). If no commensurate value is received by the grant maker, the transfer is a contribution. ASU 2018-08 stresses that the value received by the general public as a result of the grant is not considered to be commensurate value received by the provider of the grant. Results for reporting the years ending February 29, 2020 and February 28, 2019 are presented under FASB ASU 2018-08. The comparative information has not been restated and continues to be reported under the accounting standards in effect in those reporting periods. There was no material impact to the financial statements as a result of adoption. Accordingly, no adjustment to opening net assets was recorded.

Financial Statement Presentation

The 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.

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 statement of activities. The Organization had net assets with donor restrictions of \$362,814 and \$507,415 at February 29, 2020 and February 28, 2019, respectively. See **Note 13**.

Income Taxes

The Organization 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 no longer subject to examinations by tax authorities for years before 2017.

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 financial statements. The Organization has analyzed its tax position taken on its information returns for the years (2017 through 2020), and has concluded that no additional provision for income taxes is necessary in the Organization's financial statements.

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 - 7 years

Use of Estimates

The preparation of 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 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 statement 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.

Contributed Services

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

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

In-Kind Donations / Noncash Transactions

Donated facilities, services and supplies are reflected as revenue and expense in the accompanying 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 \$920,759 and \$829,924 in donated facilities, services and supplies for the years ended February 29, 2020 and February 28, 2019, respectively, as follows:

The Organization receives contributed professional services that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these services was determined to be \$52,181 and \$35,519 for the years ended February 29, 2020 and February 28, 2019, respectively.

The Organization also receives contributed food commodities and other goods that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these food commodities and goods was determined to be \$868,578 and \$793,945 for the years ended February 29, 2020 and February 28, 2019, respectively.

Advertising

The Organization expenses advertising costs as they are incurred. Total advertising costs for the years ended February 29, 2020 and February 28, 2019 totaled \$46,899 and \$54,461, 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.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been presented in the 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.

<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

2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of February 29, 2020 and February 28, 2019:

	<u>2020</u>	<u>2019</u>
Financial assets at year end:		
Cash and cash equivalents, undesignated	\$ 549,026	\$ 1,411,762
Accounts receivable	2,556,855	2,321,041
Investments	<u>110,078</u>	<u>102,522</u>
Total financial assets	<u>3,215,959</u>	<u>3,835,325</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	362,814	507,415
Less net assets with time restrictions to be met in less than a year	<u>-</u>	<u>-</u>
Amounts not available within one year	<u>362,814</u>	<u>507,415</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 2,853,145</u>	<u>\$ 3,327,910</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$3,995,000 and \$3,880,000 respectively, at February 29, 2020 and 2019. The Organization has an available line of credit in the amount of \$50,000 and \$200,000, respectively, at February 29, 2020 and February 28, 2019.

3. 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 29, 2020 and February 28, 2019. The Organization has no policy for charging interest on overdue accounts.

4. **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 \$1,084,516 and \$998,332 as of February 29, 2020 and February 28, 2019, 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 29, 2020 and February 28, 2019 totaled \$181,057 and \$184,961, respectively.

6. **LEASED FACILITIES**

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 29, 2020 and February 28, 2019, the annual lease expense for the leased facilities was \$546,861 and \$480,258, respectively.

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

<u>Year Ended February 28</u>	<u>Amount</u>
2021	\$ 456,568
2022	138,021
2023	125,947
2024	105,882
2025	98,362
Thereafter	<u>876,241</u>
Total	<u>\$ 1,801,021</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 \$341,532 and \$377,163 at February 29, 2020 and 2019, respectively.

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 (6.00% and 5.50% at February 29, 2020 and February 28, 2019, respectively) plus 1%, but not less than 6% per annum. The line is secured by all the Organization's assets. There was a balance of \$200,000 outstanding at February 29, 2020. There was no outstanding balance on the line at February 28, 2019.

During the year ended February 29, 2020 the Organization entered into an additional revolving line of credit agreement (the line) in the amount of \$400,000, with a bank that is due on demand. The line calls for monthly variable interest payments based on the LIBOR rate (4.02% at February 29, 2020). The line is secured by all the Organization's assets. There was a balance of \$350,000 outstanding at February 29, 2020.

9. LONG TERM DEBT

Long term debt consisted of the following as of February 29, 2020 and February 28, 2019:

	<u>2020</u>	<u>2019</u>
5.50% note payable to a financial institution in monthly installments of \$1,634 through July 2039. The note is secured by property of the Organization.	\$ 232,259	\$ -
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.	520,492	649,372
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.	57,848	64,943
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.	<u>204,899</u>	<u>250,339</u>
Total	1,015,498	964,654
Less amounts due within one year	<u>201,245</u>	<u>183,269</u>
Long term portion	<u>\$ 814,253</u>	<u>\$ 781,385</u>

The scheduled maturities of long-term debt as of February 29, 2020 were as follows:

<u>Year Ending February 28</u>	<u>Amount</u>
2021	\$ 201,245
2022	213,444
2023	226,567
2024	143,136
2025	16,749
Thereafter	<u>214,357</u>
	<u>\$ 1,015,498</u>

10. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of February 29, 2020 and February 28, 2019:

	<u>2020</u>	<u>2019</u>
Land	\$ 168,676	\$ 168,676
Building and improvements	5,376,094	4,580,996
Equipment and vehicles	<u>5,652,539</u>	<u>5,979,321</u>
	11,197,309	10,728,993
Less accumulated depreciation	<u>6,695,428</u>	<u>6,330,580</u>
Property and equipment, net	<u>\$ 4,501,881</u>	<u>\$ 4,398,413</u>

Depreciation expense for the years ended February 29, 2020 and February 28, 2019 was \$401,166 and \$330,491, respectively.

11. 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 29, 2020.

12. CONCENTRATION OF RISK

For the years ended February 29, 2020 and February 28, 2019, approximately \$12,100,000 (51%) and \$12,000,000 (48%), respectively, of the Organization's total revenue was received from the Department of Health and Human Services. The future scale and nature of the Organization is dependent upon continued support from this department.

13. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of February 29, 2020 and February 28, 2019:

	<u>2020</u>	<u>2019</u>
NH Food Pantry Coalition	\$ 663	\$ 663
Senior Center	141,114	137,743
Elder Services	2,867	200,912
Mary Gale	24,082	-
NH Rotary Food Challenge	5,068	5,068
Summer Feeding	18,840	-
Common Pantry	4,764	5,534
Caring Fund	9,064	11,811
Agency – FAP	4,751	6,342
Agency Head Start	145,747	137,967
Community Crisis	2,550	350
Other Programs	<u>3,304</u>	<u>1,025</u>
Total net assets with donor restrictions	<u>\$ 362,814</u>	<u>\$ 507,415</u>

14. RELATED PARTY TRANSACTIONS

The Organization is related to the following corporation as a result of common management:

<u>Related Party</u>	<u>Function</u>
CAPBMC Development Corporation	Real Estate Development

There was \$139,441 due from CAPBMC Development Corporation at both February 29, 2020 and February 28, 2019.

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
Sandy Ledge Limited Partnership	Low Income Housing Tax Credit Property
Twin Rivers Community Corporation	Property Development
Ozanam Place, Inc.	Transitional Supportive Services
TRCC Housing Limited Partnership I	Low Income Housing Tax Credit Property

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 total amount due from the related parties (collectively) at February 29, 2020 and February 28, 2019 was \$198,763 and \$185,937, respectively, and is included in accounts receivables.

15. 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.

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 \$109,078 and \$101,522 at February 29, 2020 and February 28, 2019, 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 29, 2020 and February 28, 2019, the Organization's investments were classified as Level 1 and were based on fair value.

Fair Value Measurements using Significant Observable Inputs (Level 1)

	<u>2020</u>	<u>2019</u>
Beginning balance – mutual funds	\$ 101,522	\$ 97,753
Total gains (losses) – mutual funds	<u>7,556</u>	<u>3,769</u>
Ending balance – mutual funds	<u>\$ 109,078</u>	<u>\$ 101,522</u>

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

The Organization also has \$1,000 invested in a Partnership, The Lakes Region Partnership for Public Health, at February 29, 2020 and February 28, 2019.

17. FISCAL AGENT

Community Action Program Belknap-Merrimack Counties, Inc. acts as the fiscal agent for the following community organizations: Franklin Community Services Building (Franklin), the Common Pantry (Laconia), the Caring Fund (Meredith), the NH Food Pantry Coalition, the NH Rotary Food Challenge and FGP/SCP Association Region 1. The Agency provides the management and oversight of the revenues received (donations) and the expenses (utilities, food and emergency services).

18. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before the financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Non-recognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through January 5, 2021, the date the financial statements were available to be issued.

The impact of the novel coronavirus (COVID-19) and measures to prevent its spread are affecting the Organization's business. The significance of the impact of these disruptions, including the extent of their adverse impact on the Organization's financial and operational results, will be dictated by the length of time that such disruptions continue and, in turn, will depend on the currently unknowable duration of the COVID-19 pandemic and the impact of governmental regulations that might be imposed in response to the pandemic.

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

If the Organization does not meet the loan criteria, the unforgiven portion of the PPP loan is payable over five years at an interest rate of 1%, with a deferral of payments for the first six months. The Organization intends to use the proceeds for purposes consistent with the PPP. Through the date of this report, the final determination of forgiveness has not occurred.

SUPPLEMENTAL INFORMATION

(See Independent Auditors' Report)

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS

FOR THE YEAR ENDED FEBRUARY 29, 2020

FEDERAL GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS THROUGH NAME	
<u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Head Start	93.600	State of New Hampshire	01C NOI TO1
Head Start	93.600		
Low Income Home Energy Assistance Program	93.568	State of New Hampshire	G-1:
Low Income Home Energy Assistance Program-WX	93.568	State of New Hampshire	G-1:
Low Income Home Energy Assistance Program-HRRP	93.568	State of New Hampshire	G-1: TO1
Community Services Block Grant	93.569	State of New Hampshire	G-1:
Social Services Block Grant-Home Delivered & Congregate Meals	93.667	State of New Hampshire	05-£
Social Services Block Grant-Service Link	93.667	State of New Hampshire	545: TO1
TANF CLUSTER			
Temporary Assistance for Needy Families-Family Planning	93.558	State of New Hampshire	05-£
Temporary Assistance for Needy Families-Workplace Success	93.558	Southern New Hampshire Services	05-£ CLL
AGING CLUSTER			
Title III, Part B-Senior Transportation	93.044	State of New Hampshire	05-£
Title III, Part C-Congregate Meals	93.045	State of New Hampshire	05-£
Title III, Part C-Home Delivered Meals	93.045	State of New Hampshire	05-£
NSIP	93.053	State of New Hampshire	105: CLL
CHILD CARE AND DEVELOPMENT FUND CLUSTER			
Child Care & Development Block Grant	93.575	State of New Hampshire	NOI
Child Care Mandatory & Matching Funds of the CCDF	93.596	State of New Hampshire	NOI CLL
MEDICAID CLUSTER			
Medical Assistance Program	93.778	State of New Hampshire	102:
Medical Assistance Program - Veterans	93.778	Gateways Community Services	TO1
Family Planning - Services			
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health	93.217	State of New Hampshire	05-£
	93.354	State of New Hampshire	U62
MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING CLUSTER			
ACA - Maternal, Infant, & Early Childhood Home Visiting Program	93.505	State of New Hampshire	05-£
ACA - Aging & Disability Resource Center	93.517	State of New Hampshire	102:
National Family Caregiver Support, Title III, Part E-Service Link	93.052	State of New Hampshire	102:
Special Programs for Aging, Title IV-Service Link	93.048	State of New Hampshire	102:
CMS Research Demonstrations & Evaluations	93.779	State of New Hampshire	102:

<u>FEDERAL GRANTOR/ PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PASS THROUGH NAME</u>	
FOOD DISTRIBUTION CLUSTER			
Commodity Supplemental Food Program	10.565	State of New Hampshire	151
Emergency Food Assistance Program-Administration	10.568	State of New Hampshire	817
Emergency Food Assistance Program	10.569	State of New Hampshire	817
			CLI
Trade Mitigation	10.178	State of New Hampshire	NOI
Rural Housing Preservation Grant	10.433		NOI
			USI
<u>CORPORATION FOR NATIONAL & COMMUNITY SERVICES</u>			
FOSTER GRANDPARENTS/SENIOR COMPANION CLUSTER			
Senior Companion Program	94.016		16S
			CNI
<u>US DEPARTMENT OF TRANSPORTATION</u>			
Formula Grants for Rural Areas-Concord Transit	20.509	State of New Hampshire-Department of Transportation	NH-
TRANSIT SERVICES PROGRAMS CLUSTER			
Enhanced Mobility of Seniors & Ind. W/Disabilities-CAT	20.513	State of New Hampshire-Department of Transportation	NH-
Enhanced Mobility of Seniors & Ind. W/Disabilities-Rural Transportation	20.513	State of New Hampshire-Department of Transportation	NH-
Enhanced Mobility of Seniors & Ind. W/Disabilities-Volunteer Drivers	20.513	Merrimack County	NH-
			CLI
			DO
<u>US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Supportive Housing Program	14.235	State of New Hampshire	05-I
Supportive Housing Program-Outreach	14.235	State of New Hampshire	05-I
Emergency Solutions Grant	14.231	State of New Hampshire	05-I
Continuum of Care Program	14.267	State of New Hampshire	05-I
			HUI
<u>US DEPARTMENT OF ENERGY</u>			
Weatherization Assistance for Low Income Persons	81.042	State of New Hampshire	EEC
			DOI
<u>US DEPARTMENT OF LABOR</u>			
Senior Community Service Employment Program	17.235	State of New Hampshire	104
WIA/WIOA CLUSTER			

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED FEBRUARY 29, 2020**

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 29, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action 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 not 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.

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**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.
Concord, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statement of financial position as of February 29, 2020, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 5, 2021.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a material weakness.

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 financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Leone McDonnell & Roberts
Professional Association

Concord, New Hampshire
January 5, 2021

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**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.
Concord, New Hampshire

Report on Compliance for 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 29, 2020. 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.

Management's Responsibility

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

Auditors' Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Action Program Belknap-Merrimack Counties, Inc.'s compliance.

Opinion on Each Major Federal Program

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 29, 2020.

Report on Internal Control Over Compliance

Management of Community Action Program Belknap-Merrimack Counties, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance.

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

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

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

Leone McDonnell & Roberts
Professional Association

Concord, New Hampshire
January 5, 2021

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 29, 2020

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. One material weakness relating to the audit of the financial statements is 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*.
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 Health and Human Services, Low Income Home Energy Assistance Program 93.568, Head Start 93.600, Community Services Block Grant 93.569, U.S. Department of Agriculture, Food Distribution Cluster, 10.565, 10.568, 10.569, Trade Mitigation 10.178, NON-FEDERAL Public Utilities Companies, Electrical Assistance Program.
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Community Action Program Belknap-Merrimack Counties, Inc. was determined to not be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

MATERIAL WEAKNESS

2020-001

Condition: The financial statements presented to the auditor at the beginning of fieldwork understated revenue and expenses by a material amount. This was primarily the result of improper cut off due to revenue and expenses related to the fiscal year under audit being recorded to the subsequent period.

Criteria: The Organization's internal control procedures should be structured so that accounts are reconciled and reviewed on a timely basis and a review is completed prior to closing the financial records for the year.

Cause: The Organization's Director of Finance did not regard the proper cut off of the direct fuel assistance payments and reimbursement revenue to be important. Both the accounting staff and the staff within the fuel assistance department appears to maintain good controls and good records, however, the Director of Finance did not understand the importance of using the information available to post an entry to ensure correct cut off of revenue and expenses.

Effect: A significant adjusting journal entry was proposed by the auditor to ensure accurate revenue and expense cut off for the period under audit.

Recommendations: The auditors recommend that the financial closing process include a review of all significant balance sheet and profit and loss accounts.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT

None

COMMUNITY ACTION PROGRAM

INC.

BELKNAP-MERRIMACK COUNTIES, INC.

EMPOWERING COMMUNITIES SINCE 1965

2 Industrial Park Drive
P.O. Box 1016
Concord, NH
03302-1016

CORRECTIVE ACTION PLAN

Finding: 2020-001

Plan: Accounts will be reconciled and reviewed on a timely basis and completed prior to the annual close of the financial records.

The Staff Accountant or other accounting staff member reconciles all monthly bank statements which are then approved by the Fiscal Officer. The Staff Accountant prepares an adjusting entry for interest, service charges and other adjustments which are also approved by the Fiscal Officer.

The Staff Accountant or other accounting staff member reconciles all project balance sheet accounts monthly which are then approved by Fiscal Officer. The Staff Accountant or other accounting staff member print necessary schedules to reconcile the accounts & check balance totals. Any reconciling items are brought to the attention of the Fiscal Officer who corrects them at the Bank or approves the adjusting journal entry.

The Organization will ensure the policies are followed as written.

Contact:

Rossana Goding, Fiscal Officer
2 Industrial Park Drive Concord NH 03303 (603)
225-3295 x 1131

Jeanne Agri, Chief Executive Officer
2 Industrial Park Drive Concord, NH 03303 (603)
225-3295 x 1113

Anticipated completion date: February 28, 2021

ALTON Senior Center 875-7102 Prospect View Housing 875-3111	CONCORD Area Center 225-6880 Head Start 224-6492 Early Head Start 224-6492 Concord Area Meets on Wheels 225-P092 Concord Area Transit 225-1989 Homeside Pond Place 228-6956 WIC/CSFP 225-2050 Workplace Success 223-7305	EPSOM Meadow Brook Housing 736-8250	FRANKLIN Head Start 934-2' 61 Early Head Start 934-2161 Senior Center 934-4151 Riverside Housing 934-5340	LACONIA Area Center 524-5512 Head Start 528-5334 Early Head Start 528-5334 Senior Center 524-7689 Family Planning 524-5453 Workplace Success 524-4367	NEWBURY Newbury Commons Housing 763-0360	SUNCOOK Area Center 485-7824 Senior Center 485-4254
BELMONT Heritage Terr. Housing 267-8801	BRADFORD Senior Center 938-2104			MEREDITH Area Center 279-4096	PEMBROKE Village of Pembroke Farms Housing 485-1842	TILTON Senior Center 527-8291
				PITTSFIELD Senior Center 435-8482 Head Start 435-6618 Early Head Start 435-6611	WARNER Area Center 456-2207 Head Start 456-2208 North Ridge Housing 456-3398	

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED FEBRUARY 29, 2020**

MATERIAL WEAKNESS

2019-001

Condition: The financial statements presented to the auditor at the beginning of fieldwork understated net income by a material amount. This was primarily the result of improper cut off due to revenue related to the fiscal year under audit being recorded to the subsequent period.

Recommendations: The auditors recommend that the Organization implement procedures so that balance sheet accounts are reconciled and reviewed by management on a monthly basis. Further, the auditors recommend that the financial closing process be simplified and include a review of all significant balance sheet and profit and loss accounts.

Current Status: The balance sheet accounts did show evidence of monthly reconciliations. However, the financial closing process was not complete and the required entry to adjust fuel assistance revenue and expense was not made. See 2020-001.

EXTENDED TO JANUARY 15, 2021

Form **990**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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.

OMB No. 1545-0047

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning **MAR 1, 2019** and ending **FEB 29, 2020****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

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

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

P.O. BOX 1016

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

CONCORD, NH 03302-1016**F** Name and address of principal officer: **JEANNE AGRI****P.O. BOX 1016, CONCORD, NH 03302-1016****D** Employer identification number**02-0270376****E** Telephone number**(603) 225-3295****G** Gross receipts \$**23,711,572.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.BM-CAP.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ 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	12
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	12
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	526
	6 Total number of volunteers (estimate if necessary)	6	6183
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 39	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	23,286,107.	22,938,375.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	813,328.	773,197.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0.	0.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	24,099,435.	23,711,572.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	8,941,429.	9,231,697.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	0.	0.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,673,918.	3,751,557.
19 Revenue less expenses. Subtract line 18 from line 12	23,949,763.	24,705,576.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	149,672.	-994,004.
	21 Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22 Net assets or fund balances. Subtract line 21 from line 20	8,448,611.	7,924,356.
		4,098,899.	4,568,648.

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

Print/Type preparer's name**SHAUNA BROWN, CPA**

Preparer's signature

Date

Check ☐ self-employed

PTIN

Firm's name**LEONE, MCDONNELL & ROBERTS, PA**

Firm's EIN ▶

02-0417217**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

COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.

Form 990 (2019)

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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 \$ 23,829,441. including grants of \$ 9,231,697.) (Revenue \$ 773,197.)
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 23,829,441.

Form 990 (2019)

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

Form 990 (2019)

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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> ?	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 Revenue Procedure 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</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 (2019)

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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 Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
28a 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 lines 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 in 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	158	
1b Enter the number of Forms W-2G included in 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	

COMMUNITY ACTION PROGRAM

BELKNAP-MERRIMACK COUNTIES, INC.

Form 990 (2019)

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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	526	
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	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?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
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)?		X
4b	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?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
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?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	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?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		X
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		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?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state?		
Note: See the instructions for additional information the organization must report on Schedule O.			
13b	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		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
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?		X
If "Yes," see 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?		X
If "Yes," complete Form 4720, Schedule O.			

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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 ☒ X

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	12		
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.				
b Enter the number of voting members included on line 1a, above, who are independent	1b	12		
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? <i>If "Yes," provide the names and addresses on Schedule O</i>	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 in 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? <i>If "No," go to line 13</i>	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? <i>If "Yes," describe in Schedule O how this was done</i>	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 in 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

COMMUNITY ACTION PROGRAM

BELKNAP-MERRIMACK COUNTIES, INC.

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
(1) SARA LEWKO PRESIDENT	5.00	X		X				0.	0.	0.
(2) DENNIS MARTINO SECRETARY-CLERK	5.00	X		X				0.	0.	0.
(3) SAFIYA WAZIR TREASURER	5.00	X		X				0.	0.	0.
(4) HEATHER BROWN BOARD MEMBER	2.00	X						0.	0.	0.
(5) SUSAN KOERBER BOARD MEMBER	2.00	X						0.	0.	0.
(6) ROBERT KRIEGER BOARD MEMBER	2.00	X						0.	0.	0.
(7) THERESA CROMWELL BOARD MEMBER	2.00	X						0.	0.	0.
(8) DAVID SIFF VICE PRESIDENT	2.00	X		X				0.	0.	0.
(9) KATHRYN HANS BOARD MEMBER	2.00	X						0.	0.	0.
(10) CHRISTINE AVERILL BOARD MEMBER	2.00	X						0.	0.	0.
(11) KATHY GOODE BOARD MEMBER	2.00	X						0.	0.	0.
(12) BEN WILSON BOARD MEMBER	2.00	X						0.	0.	0.
(13) JEANNE AGRI EXECUTIVE DIRECTOR	40.00			X				140,639.	0.	23,802.
(14) MICHAEL TABORY DEPUTY DIRECTOR	40.00			X				116,985.	0.	12,895.

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BELKNAP-MERRIMACK COUNTIES, INC.**

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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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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								257,624.	0.	36,697.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								257,624.	0.	36,697.

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
NEWELL & CRATHERN BUILDERS LLC 189 PLEASANT STREET, LOUDON, NH 03307-1614	BUILDING & CONSTRUCTION	541,307.
MCCARTHY PROPERTIES P.O. BOX 100, WEST WAREHAM, MA 02576	BUILDING & CONSTRUCTION	345,344.
ETHICAL HOME PRO, LLC 4 OLD NASHUA ROAD #2, LONDONDERRY, NH 03053	BUILDING & CONSTRUCTION	292,806.
LIBERTY INSULATION 15 BUTTRICK ROAD, LONDONDERRY, NH 03053	BUILDING & CONSTRUCTION	212,374.
GLIDDEN HEATING SERVICE LLC 5 CROWLEY STREET, FARMINGTON, NH 03835	BUILDING & CONSTRUCTION	181,413.
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		

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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	11,938.					
	b Membership dues	1b						
	c Fundraising events	1c						
	d Related organizations	1d						
	e Government grants (contributions)	1e	18,276,247.					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	4,650,190.					
	g Noncash contributions included in lines 1a-1f	1g	\$ 4,198,163.					
	h Total. Add lines 1a-1f			22,938,375.				
	Program Service Revenue			Business Code				
		2 a MEALS PROVIDED		624100	375,868.	375,868.		
b CLIENT FEES			624100	162,876.	162,876.			
c FARE/TICKET REVENUE			485000	133,779.	133,779.			
d SPACE RENTAL			624100	100,674.	100,674.			
e								
f All other program service revenue								
g Total. Add lines 2a-2f				773,197.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)							
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6 a Gross rents	6a	(i) Real (ii) Personal					
	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	7a	(i) Securities (ii) Other					
	b Less: cost or other basis and sales expenses	7b						
	c Gain or (loss)	7c						
	d Net gain or (loss)							
	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			Business Code					
	11 a							
	b							
	c							
	d All other revenue							
	e Total. Add lines 11a-11d							
12 Total revenue. See instructions				23,711,572.	773,197.	0.	0.	

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BELKNAP-MERRIMACK COUNTIES, INC.

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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	1,781,953.	1,781,953.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	7,449,744.	7,449,744.		
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	256,689.	26,490.	230,199.	
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	8,957,178.	8,770,746.	186,432.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	171,775.	171,775.		
9 Other employee benefits	1,669,435.	1,660,116.	9,319.	
10 Payroll taxes	667,245.	637,100.	30,145.	
11 Fees for services (nonemployees):				
a Management				
b Legal	9,261.		9,261.	
c Accounting	61,246.	475.	60,771.	
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	1,393,046.	1,225,265.	167,781.	
17 Travel	322,894.	322,870.	24.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	31,910.	27,248.	4,662.	
20 Interest	73,255.	57,543.	15,712.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	401,166.	401,166.		
23 Insurance	139,568.	133,619.	5,949.	
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	691,158.	663,656.	27,502.	
b SUPPLIES	246,220.	214,778.	31,442.	
c UTILITY AND MAINTENANCE	218,450.	170,336.	48,114.	
d POSTAGE AND SHIPPING	53,454.	19,055.	34,399.	
e All other expenses	109,929.	95,506.	14,423.	
25 Total functional expenses. Add lines 1 through 24e	24,705,576.	23,829,441.	876,135.	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)

Part X Balance SheetCheck 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	1,411,762.	1	549,026.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	2,321,041.	4	2,556,855.
	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	22,800.	8	22,916.
	9 Prepaid expenses and deferred charges	52,632.	9	44,159.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 11,197,309.		
	b Less: accumulated depreciation	10b 6,695,428.		
	11 Investments - publicly traded securities	4,398,413.	10c 4,501,881.	
	12 Investments - other securities. See Part IV, line 11	101,522.	11 109,078.	
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	140,441.	14	140,441.
16 Total assets. Add lines 1 through 15 (must equal line 33)	8,448,611.	15 7,924,356.		
Liabilities	17 Accounts payable and accrued expenses	2,135,913.	16 1,918,634.	
	18 Grants payable		17	
	19 Deferred revenue	998,332.	18 1,084,516.	
	20 Tax-exempt bond liabilities		19	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	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		21	
	23 Secured mortgages and notes payable to unrelated third parties	964,654.	22 1,565,498.	
	24 Unsecured notes and loans payable to unrelated third parties		23	
	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		24	
	26 Total liabilities. Add lines 17 through 25	4,098,899.	25 4,568,648.	
	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.		26
27 Net assets without donor restrictions		3,842,297.	27 3,043,731.	
28 Net assets with donor restrictions		507,415.	28 311,977.	
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		4,349,712.	32 3,355,708.	
33 Total liabilities and net assets/fund balances		8,448,611.	33 7,924,356.	

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

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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	23,711,572.
2	Total expenses (must equal Part IX, column (A), line 25)	2	24,705,576.
3	Revenue less expenses. Subtract line 2 from line 1	3	-994,004.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,349,712.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
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	3,355,708.

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 in 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	2a	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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	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.	2c	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? _____	3a	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 _____	3b	X

Form **990** (2019)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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.**

OMB No. 1545-0047

2019

Open to Public Inspection

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 or 990-EZ).)
- 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 in 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).

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

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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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	20932717.	20711925.	22374724.	23286107.	22938375.	110243848
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	20932717.	20711925.	22374724.	23286107.	22938375.	110243848
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.						110243848

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	20932717.	20711925.	22374724.	23286107.	22938375.	110243848
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	49.	201.	282.	0.	0.	532.
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						110244380
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five 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 2019 (line 6, column (f) divided by line 11, column (f))	14	100.00	%
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	100.00	%
16a 33 1/3% support test - 2019. 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 - 2018. 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 - 2019. 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 - 2018. 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"/>		

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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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 in 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 five 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 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2019.** 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 - 2018.** 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

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Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) 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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer 10b below.</i>		
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.)		

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Part IV Supporting Organizations (continued)

- 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 in (b) and (c) below, the governing body of a supported organization?
 - b** A family member of a person described in (a) above?
 - c** A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in Part VI.*

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 1** Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*
- 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.*

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 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).*

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 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?
- 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).*
- 3** By reason of the relationship described in (2), 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.*

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. *Complete line 2 below.*
 - b** ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*
 - c** ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a government entity (see instructions).*
- 2** Activities Test. Answer (a) and (b) 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.*
 - b** Did the activities described in (a) 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.*
- 3** Parent of Supported Organizations. Answer (a) and (b) 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? *Provide details in Part VI.*
 - 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.*

	Yes	No
2a		
2b		
3a		
3b		

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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 (explain in detail in Part VI):		
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 1-1/2% 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 .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	(B) Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 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	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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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	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

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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 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

2019

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).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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?

☐ Yes ☐ No

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)?

☐ Yes ☐ No

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) 2019

COMMUNITY ACTION PROGRAM

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 exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange program
 e ☐ Other _____

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		5,376,094.	2,007,460.	3,368,634.
c Leasehold improvements				
d Equipment		5,652,539.	4,687,968.	964,571.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,501,881.

Schedule D (Form 990) 2019

COMMUNITY ACTION PROGRAM

Schedule D (Form 990) 2019

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.

(a) Description of liability	(b) Book value
1. (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) 2019

COMMUNITY ACTION PROGRAM

Schedule D (Form 990) 2019

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	24,632,331.
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	920,759.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	920,759.
3	Subtract line 2e from line 1	3	23,711,572.
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	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	23,711,572.

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	25,626,335.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	920,759.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	920,759.
3	Subtract line 2e from line 1	3	24,705,576.
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	24,705,576.

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 (2017 THROUGH 2020), AND HAS CONCLUDED THAT NO ADDITIONAL PROVISION FOR INCOME TAXES IS NECESSARY IN THE ORGANIZATION'S FINANCIAL STATEMENTS.

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.
▶ Attach to Form 990.

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

OMB No. 1545-0047

2019

Open to Public
Inspection

Employer identification number
02-0270376

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

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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash 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)	255,314.	0.			CASE MANAGEMENT FOR ELECTRICAL ASSISTANCE
SOUTHERN NEW HAMPSHIRE SERVICES 40 PINE STREET MANCHESTER, NH 03108	02-0268285	501(C)(3)	959,786.	0.			CASE MANAGEMENT FOR ELECTRICAL ASSISTANCE
SOUTHWESTERN COMMUNITY SERVICES PO BOX 603 KEENE, NH 03431	02-6013808	501(C)(3)	259,805.	0.			CASE MANAGEMENT FOR ELECTRICAL ASSISTANCE
TRI-COUNTY COMMUNITY ACTION 30 EXCHANGE STREET BERLIN, NH 03570	02-0267404	501(C)(3)	307,048.	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

4.

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

Schedule I (Form 990) (2019)

COMMUNITY ACTION PROGRAM

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
HOUSING ASSISTANCE TO THE POOR	50	253,117.	0.		
FUEL ASSISTANCE TO THE POOR AND ELDERLY	4561	3,523,939.	0.		
FOOD SERVICED TO CHILDREN IN CHILDCARE AND ELDERLY VIA CONGREGATE AND HOME DELIVERED	1350	994,710.	0.		
SENIOR VOLUNTEER REIMBURSEMENT	100	408,131.	0.		
ASSISTANCE TO HEAD START AND OTHER CHILDCARE	564	167,712.	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.

BELKNAP-MERRIMACK COUNTIES, INC.

Schedule I (Form 990)

**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

2019

**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.

- | | |
|--------------------------------------------------------------------|----------------------------------------------------------------------------|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> 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.

- | | |
|--------------------------------------------------------------|-------------------------------------------------------------------------------------|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> 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)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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Schedule J (Form 990) 2019

COMMUNITY ACTION PROGRAM

02-0270376

Page 2

Part II

Part II	Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.
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For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

[illegible]

BELKNAP - MERRIMACK COUNTIES, INC.

[illegible]

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2019

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- ▶ 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	161,080	4,198,163.	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 IV, 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) 2019

COMMUNITY ACTION PROGRAM

Schedule M (Form 990) 2019

BELKNAP-MERRIMACK COUNTIES, INC.

02-0270376

Page 2

Part II

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.

Area with horizontal lines for supplemental information.

SCHEDULE O
(Form 990 or 990-EZ)

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 990-EZ.

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

OMB No. 1545-0047

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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

Department of the Treasury
Internal Revenue Service

Name of the organization

COMMUNITY ACTION PROGRAM

BELKNAP-MERRIMACK COUNTIES, INC.

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

Employer Identification number
02-0270376

Part I

[illegible]

Part II

Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

[illegible]

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

Schedule R (Form 990) 2019

02-0270376 Page 2

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]

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		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)	X	
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		
s Other transfer of cash or property from related organization(s)		

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)			

