



**TOWN OF CONCORD
COMMUNITY PRESERVATION COMMITTEE**

141 KEYES ROAD, CONCORD, MA 01742
TEL. (978) 318-3290 FAX (978) 318-3291

Application for CPC Funding

Due no later than 12:00 noon on Friday, September 8, 2023

Applicant*: Concord Prison Outreach

Federal Tax Id. No.*: 04-3439438

Co-Applicant (if applicable): _____

Project Name*: Concord Prison Cemetery - Naming the Unnamed

Project Location/Address (if applicable): Bruce Freeman Rail Trail adjacent to the Concord Prison Cemetery

Purpose*: (Select all that apply)

- Open Space Community Housing Historic Preservation Recreation

Project Budget*:

Amount of CPC Funds Requested: \$ 45,000

Amount from Other Funding Sources: \$ 26,000

Total Project Budget: \$ 71,000

(If multi-year project, not recurrent phase only)

Please check which of the following is included with this Application:

- | | |
|---|---|
| <input checked="" type="checkbox"/> One Paragraph Project Summary * | <input checked="" type="checkbox"/> Architectural plans, site plans, photographs (if appropriate) |
| <input checked="" type="checkbox"/> Map (if applicable) | <input checked="" type="checkbox"/> Copy of IRS determination letter (Non-profit Organizations only)* |
| <input checked="" type="checkbox"/> Narrative * | <input checked="" type="checkbox"/> Copy of Audit or most recent Financial Information (Non-profit Organizations only)* |
| <input checked="" type="checkbox"/> Selection Criteria and Needs Assessment | <input checked="" type="checkbox"/> Letters of Support (if any) |
| <input checked="" type="checkbox"/> Detailed Project Budget * | |
| <input type="checkbox"/> Feasibility Assessment | |
| <input checked="" type="checkbox"/> Statement of Sustainability (if applicable) | |
| <input checked="" type="checkbox"/> Timeline * | |

Project Contact Person*: Samuel Williams

Project Contact Address*: 100 Main Street, Suite 130, Concord MA 01742

Project Contact Phone*: 978-369-1430 Email*: sam@concordprisonoutreach.org

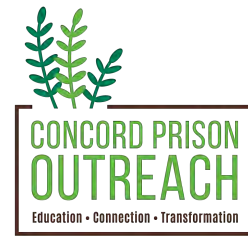
Authorized Signature of Applicant*: *Samuel Williams*

Authorized Signature of Property Owner* (if different): *Jeffrey P. Jewell*
* Required

For Historic Preservation Projects Only – please check the box below left and acknowledge:

- I/We have read the U.S. Secretary of the Interior's Standards for the Treatment of Historic Properties and understand that planning for and execution of this project must meet these standards.

Kerry X. Fyfe



Concord Prison Cemetery *Naming the Unnamed*

Project Summary:

Concord Prison Outreach (CPO), founded in 1968, is a 501(c)(3) organization composed of a coalition of individuals and faith communities committed to helping people who are incarcerated build better lives for themselves and their families.

Through the ***Concord Prison Cemetery Naming the Unnamed*** project, CPO is memorializing the 217 men buried along the Bruce Freeman Rail Trail in the Concord Reformatory Cemetery and bringing the prison cemetery into the fold of Concord's historic and honored cemeteries. This important history is a part of Concord's past and will now be a part of Concord's future.

The men buried at the Concord Reformatory Cemetery died between 1878 and 1996 while incarcerated in Concord, Boston, and Rutland, and no one claimed their bodies.

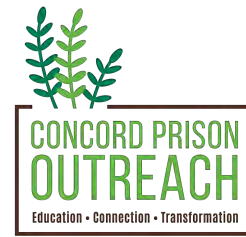
The project includes a contemplative sitting area, an informational kiosk, an on-line gallery, and community curating with public awareness, education and art exhibit.

Narrative:

If you have spent some time on the West Concord section of the Bruce Freeman Rail Trail (BFRT), you may have noticed a small cemetery tucked into the woods near Commonwealth Avenue. Route 2 East drivers can see it just before the rotary. While many of us have noticed the striking white cross on the hillside, many more local residents will inevitably discover this hidden historical gem through recreational use of the BFRT.

Serving time in prison is difficult, and dying with having no friends or family claim one's body after death is a lonely ending. Starting when Concord Reformatory opened in 1878, men were buried in the Concord Prison Cemetery marked with hand-drawn number graves stones. These plots are the final resting place for men who died between 1878 and 1996.

The ***Concord Prison Cemetery Naming the Unnamed*** project started in 2021, with initial exploration and community interest. Through a connection with CPO, in 2022 students at the Massachusetts College of Art students created artwork for each man that included information about the men and an illustration that might reflect where he lived or his profession. From there, in 2023, CPO researched and wrote biographies of each person buried, as well as working with the Department of Corrections (DOC) to locate and unearth all the grave markers.



The project is planned to complete by April 2025, to be included in the Concord 250 celebration, provided availability of funding.

Starting in 2022, CPO has convened a broad community Advisory Committee comprised of members of the Department of Corrections, Concord Library Special Collection, the Town of Concord, Concord Historical, and the Mass College of Art.

The next portion of the project includes these components:

1. **Interpretive Panel:** Development and installation of an interpretative kiosk panel adjacent to the sitting area. The kiosk will be in the same style of the other BFRT kiosks and will contain 6-8 narrative sections relating to prison cemeteries, the demographics of the men buried here, summaries of the causes of death, and a recognition of the DOC for their maintenance of the cemetery for the last 145 since 1878. The kiosk will also contain a QR code linking to the on-line gallery, for further information. The panel design is planned to start in FY24, and will be installed in FY25, with the sitting area.
2. **Sitting Area:** Design and construction of a contemplative sitting area, to occur totally within the BFRT Right-of-Way. The area will be bounded with light fencing to discourage public access. There will be a seating platform, perhaps benches in the style of those at Walden Pond (see attached photos), fashioned from fallen trees from the site. The kiosk will be installed in the sitting area. The input and approval will be sought from the MA Department of Transportation on the design, as with all BFRT modifications.
3. **On-Line Gallery:** Development and implementation of an on-line platform to offer the research, information and biographies and artwork for each man. The gallery will be created in the library Special Collections Omeka platform. (Here is an example: [Concord Library - Emerson Gallery](#))
4. **Community Curating:** Creating public awareness and education is an important part of the project. CPO plans to host events and provide opportunities for the public and community to learn about and participate with the project and cemetery exploration. CPO will sponsor and support any exhibition and projection of the artwork and illustrative work. The artwork has been published in hardcopy and is being imprinted onto panels. The panels, and related information, will be exhibited in Concord in the upcoming 18 months, provided a venue can be located.

The addition of context and a contemplative seating area serves CPO's goal to "humanize, and give them a voice," said CPO Director Samuel Williams. "The numbers and letters on the markers only indicate where they were when they died and the chronology of their burial in Concord, nothing about who they were".



Letters of support: The Project expects the following Letters of Support, and potentially others:

1. Bruce Freeman Rail Trail Advisory Committee
2. Director of Libraries
3. Library Corporation
4. Friends of the Library

Statement of Sustainability:

CPO will work with the Department of Correction to maintain the upkeep the cemetery.

The Town of Concord maintains the BFRT right of way, which this is part of.

Selection Criteria and Needs Assessment:

The Naming the Unnamed Cemetery Project meets the current Community Preservation criteria under the category Recreation, as with other BFRT projects.

The memorial project is significant to the history and culture of the Town of Concord and has been supported thus far by the Town. The project also supports the goals of Envision Concord – Bridge to 2030 the town’s long-range plan which encourages education and preservation of Concord’s historic and cultural resources.

Attachments:

1. **Project Budget and timeline**
2. **Map**
3. **Plans, benches**
4. **Photos, DOC records**
5. **Library event 2022 flyer**
6. **Financial Statement/IRS Letter**

Concord Prison Cemetery Naming the Unnamed - Budget and Timeline

Expenses		
Design and Planning		FY24
Survey	\$2,000	(Town CPA) Estimate
Design of Contemplative space	\$8,000	(Town CPA) Quote received
Interpretive Panel		
Kiosk - Panel and Post	\$1,000	(Town CPA) Quote received
Seating Area		FY25
Earthwork & Grading	\$10,000	
Stone dust paving & boulder retaining	\$15,000	
Split rail fence	\$5,000	
Log / stone seating	\$5,000	
Signage	\$10,000	
Construction Administration	\$5,000	(Town/CPO CPA) Quote received
Contingency	\$5,000	
On-Line Gallery (Omeka)		
Library Intern	\$1,000	Portion of cost
CPO Intern	\$2,000	FY24 and FY25
Community Curating		
Outreach, and events	\$2,000	Posters, publicity, support (FY24 and FY25)
	\$71,000	
Sources		
Concord CPA - Town	\$12,000	FY23/FY24 appropriation to Town
Concord CPA - CPO	\$45,000	FY25 CPA (this application)
Grants	\$7,000	Multiple grant opportunities
Private Fundraising	\$7,000	
	\$71,000	
Timetable		
FY21	Project Conceived (7/2021)	
FY22	Advisory Committee Formed (7/2022)	
	Mass College of Art students create artwork	
	6/2022: Library event to celebrate artist work	
FY23	Project definition continues	
	Library Omeka on-line Platform confirmed	
	CPO researches and writes biographies	
FY24	Site design concept and definition (based on funding availability)	
	Survey of subject area (based on funding availability)	
	Design panel, and possible creation	
	Project funding committed	
	Obtain construction estimates	
	Community Curating: Start outreach, and host event	
	Implement Omeka platform gallery	
FY25	Start, and complete construction	
	Community Curating: Support Concord 250 including art exhibit	
	Update and complete on-line gallery	

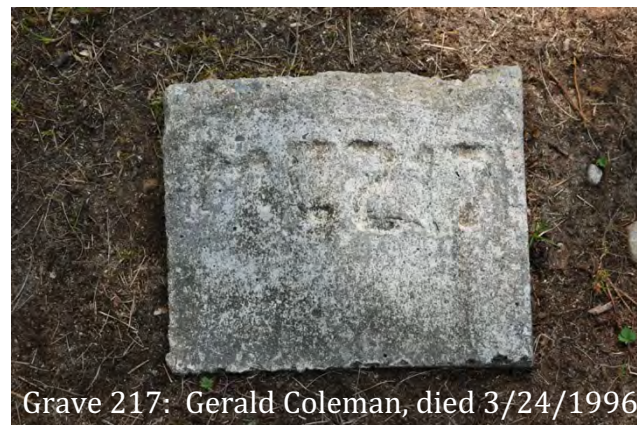
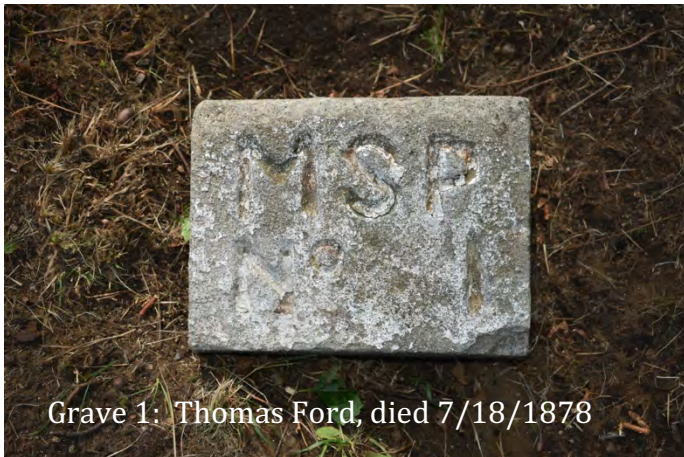
Bench Options

**Bench ideas from
Walden Pond**

**Potentially using
discarded trees
from the site**



Concord Reformatory Prison Cemetery –Photos





2



- Town Boundary - State Su
- Tax Map Parcel ID Labels
- Buildings (ft)
- Parcels
- MA Highways
- Interstate
- US Highway
- Numbered Routes
- MBTA Commuter Rail Stat
- Railroad
- Streams
- Streets Area
- Rivers & Ponds

ACTON

XXX

WARNER'S POND

This map was created by
 Concord GIS. The information is
 provided as a reasonably accurate
 point of reference, but is not intended
 to represent authoritative location,
 and is not to be used for construction.
 The Town of Concord shall not be held
 responsible for the accuracy or
 misuse of these data.

0 1000 2000 ft

Printed on 09/04/2023 at 11:26 AM

MapsOnline - Concord Staff



WARNERS PONDS

STUDY AREA

MASS CORRECTIONAL
INSTITUTION CEMETERY

MCI PARKING

EXISTING BIKE PATH /
BRUCE FREEMAN RAIL TRAIL
(BFRT)

MCI



LEGEND

- ① New stone dust landing
- ② New stone seating
- ③ New signage structure w/ cemetery signage
- ④ Adjust grading and re-plant
- ⑤ Extend BFRT fence
- ⑥ Existing benches + stone signage

EXISTING CONDITION



NAMING THE UNNAMED

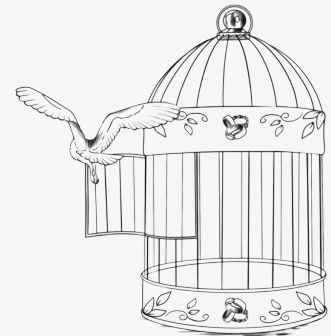
BRINGING TO LIFE THE MEN BURIED AT
CONCORD REFORMATORY CEMETERY

*Celebrating the illustrations of
MassArt students for their work in
the project "Naming the Unnamed."*

*This project commemorates the lives
of the men buried at the Concord
Reformatory Cemetery, located
adjacent to the Bruce Freeman Rail
Trail.*

Thursday, June 15th 6:30-7:30PM
Concord Free Public Library
129 Main St, Concord, MA 01742
or via Zoom [here](#)

NAMING
the
UNNAMED



**Illustration by Dante
Canario**

PLEASE CONTACT CONCORD PRISON
OUTREACH WITH ANY QUESTIONS:
978-369-1430
OUTREACH@CONCORDPRISONOUTREACH.ORG



**BRUCE FREEMAN RAIL
TRAIL ADVISORY
COMMITTEE**

Concord Prison Outreach
100 Main Street, Suite 130
Concord, MA 01742



Information from Department of Corrections



The Commonwealth of Massachusetts
Department of Correction
Massachusetts Correctional Institution, Concord
West Concord

Dave Grenthuis
 5-81

TO: Leonard Leo, Steward
 FROM: ^{R.M.} Robert Murphy, Administrative Assistant
 RE: List of Veterans Buried in Prison Cemetery
 DATE: November 3, 1981

Per your request I examined the burial certificates and found that only William P. Johnson, site no. 205, was designated as a veteran.

In addition, old prison records indicate that the following individuals were designated as "soldiers":

<u>Name</u>	<u>Site No.</u>
Abraham Williams	4 9-3-1878
Simon Peck	14 6-27-1879
John Finneran	35 5-18-1882
William Wilson	51 3-26-1884

All burial permits are located in Institution (MCIC)

Mitimus Vault - Commitment Office -

Buried - Lewis in 213914? on 6-20-86 *Drewber*

Name	Date	No. of grave	M. S. P.	M. R. No.	Remarks
Thomas Ford	July 15 1878	1	"		
Morace Miner	" 31 "	2	"		
Michael Feeney	Sep 2 "	3	"		
Abraham Williams	" 3 "	4	"		Soldier.
Frank Terrell	" 6 "	5	"		
Petrick Dampfy	Oct 25 "	6	"		
Harold Brock	" 9 "	7	"		
David R. Brock	Jan 17 1881	8	"		
Spencer Pettis	Apr 23 1880	9	"		
David Gleason	" 2 1879	10	"		
John Reardon	" 19 "	11	"		
James Devine	June 13 "	12	"		
Charles Williams	" 18 "	13	"		
Simon Peck	" 22 "	14	"		Soldier.
Simon White	Aug 2 "	15	"		
Bernard W. Gath	Oct 12 "	16	"		
George Clay	Nov 16 "	17	"		
Samuel Dickerson	" 18 "	18	"		
Charles M. Ramerick	Dec 5 "	19	"		
George Hamilton	Jan 9 1880	20	"		
Edw. C. St. Aubert	Apr 20 1880	21	+		
Henry M. White	Mar 5 1880	22	+		
Charles Dalton	Jan 29 "	23	+		
Addison White	May 5 "	24	"		

Name	Date	Trans No.	M. S. P.	M. R. No.	Remarks
Henry Moon	May 17 - 1881	25	"		
Daniel Dwyer	June 18 - "	26	"		
Justin E. Jackman	Aug 21 - "	27	"		
James Lahay	Sept 19 - "	28	"		
John Riley	Oct 16 - "	29	"		
Charles Colford	" 22 - "	30	"		
James W. Jones	Nov 2 - "	31	"		
Michael Lynch	Mar 20 1881	32	"		
Christopher Stoddard	Apr 17 - "	33	"		
Alvin Baker	Jan 14 1882	34	"		
John Finneran	May 18 - "	35	"		" Soldier "
Leopold Barre	June 2 - "	36	"		
Louis Daroucher	July 23 - "	37	"		
Joseph La Pierre	Dec 16 - "	38	"		
George Howard	" 21 - "	39	"		
Edward Peabody	Aug 28 1883	40	"		
Arthur Sullivan	May 16 1884	41	"		
John A. Carter	June 27 - "	42	"		
John Barrett	July 17 - "	43	"		
Marjorie Chason	Aug 22 - "	44	"		
Michael Higgins	July 2 1885	45	"		
John Spack	May 20 - "	46		324	
Albert L. Parke	July 20 - "	47	"		
Harry Smith	Aug 19 - "	48	"		
Warron Ham					

Name	Date	No. 7	M & P.	M. R. No.	Remarks
George Bowyer	Aug. 29. 1885	49	"		
Charles M. Parsons	Feb. 1. 1886	50	"		
William Wilson	Mar. 26. "	51	"		"Soldier"
Edmund Hingler	Sep. 17. "	52	"		
Charles Warren	Dec. 8. "	53	"		
Benj. M. Davis	Apr. 11. 1887	54	"		
James Livingston	July 7. "	55	"		
Samuel W. Hildreth	" 20. "	56	"		
Oliver W. Holden	Mar. 26. 1888	57	"		
Patrick Sullivan	May 10. "	58		2106	
John J. King	Dec. 11. 1896	59		8464	
John G. Rais	Jan. 19. 1897	60	"		
Charles Wood	May 19. "	61	"		
Nelson J. Warren	Aug. 3. "	62		8005	
James W. Mc Cormick	Feb. 14. 1898	63	"		
Henry Connell of Cunningham	Oct. 6. 1897	64	"		
Walter Burt	May 29. 1889	65	"		
D. H. Samuels	Oct. 3. "	66	"		
Frank Fallon	Jan. 14. 1890	67		2705	
Carl Rossvell	Apr. 7. "	68	"		
W. B. O'Connor	May 6. "	69	"		
Allen Wheeler	Sep. 7. "	70		1251	
Francis Matthews	Oct. 18. "	71		2506	
Eugene Powers	Feb. 6. 1891	72		2837	

Name.	Date	No. grave	M. S. P.	M. R. No.	Remarks.
William Harris	Nov 25. 1891	73	"		
John Fay M. Smith	Feb. 29. 1892	74		4052	
Frank Adams	May 13. 1892	75	"		
Walter M. Scott	May 18. "	76		4425	
George Thompson	Dec. 13. 1893	77	"		
Charles Diment	May 1. 1894	78	"		
Samuel Jones	Aug 30. "	79		5429	
Michael Mahoney	Sep. 6. 1895	80	"		
Walford B. Davenport	Oct. 8. "	81	"		
Thomas Lahree	Nov. 14. "	82	"		
William J. Burns	Dec. 20. "	83	"		
John Kinnell	May 13. 1896	84		7998	
Edward Davis	June 8. "	85		7696	
John B. Green	Sep. 26. "	86		8281	
Chas. B. Cawlishaw	Oct. 1. "	87	"		
Mark Boothby	May 11. 1898	88	"		
Carmine Minotto	Aug. 23. "	89	"		
Charles Ryder	Nov. 18. "	90			
John G. Marshall	Mar. 7. 1899	91		9645	Body taken by Wm. G. Batt buried in cemetery Concord, Mass.
Jordan Gayle	July 1. 1899	91		9847	Swicide by hanging
Gas. F. Pitts	Aug. 30. 1899	92	M. S. P.		
Charles Ordahl	Oct. 26. 1899	93		10016	Fell from ^{car}
Joseph Morrison	Dec 5. 1899	94		10540	
Frank Road	Jan 21. 1900	95	M. S. P.		

Name	Date	No. of gran	M. S. P.	M. R. No.	Remarks
Edward Foster	Feb. 11, 1900	96		10734	
George Johnson	June 9, "	97		8901	
John H. Stillman	" 10, "	98		10358	
Stephen Merrill	Nov. 15, "	99	M. S. P.		
James W. Reynolds	Dec. 31, "	100	"		
James H. Bailey	Feb. 3, 1901	101	"		
Albert A. Thomas	" 8, "	102	"		
John J. McNabb	Apr. 21, "	103	"		
Charles S. Hensley	August 16, 1901	104	"		
John C. Beets	Sept. 10, 1902	105	"		
John Gannon	Feb. 3, 1903	106	"		
Michael Edmondson	Mar 16, 1903	107	"		
George W. Hill	" 23, "	108	"		
John Dixon	June 3, 1903	109	"		
James Brown	June 20, 1904	110		12806	
Franz Kelley	Apr. 14, 1904	111		13037	
William J. Phelps	July 3, 1905	112	do	—	Removed to Montague 9/18/05
Edwin J. Dickman	July 7, 1906	112		14089	
John Schidlofski	July 10, 1906	113	M. S. P.		
Ruben D. Dinn	April 5, 1907	114	M. S. P.		
Ernest S. Taylor	Nov. 23, 1907	115	M. S. P.		
John Connolly	June 22, 1908	116	J. C. S. Stop		W. R. Rutland
Harry Mack	Sept. 22, 1908	117	P. C. S. Stop		W. R. Rutland

Jan 1903
112 corrected

Name	Date	No. of Years	M. S. P.	M. P. No.	Remarks
Joseph Ayala	Sept. 28, 1908	118	P.C. Hosp	15659	W. Rutland
Benj. Cox	Oct. 21, 1908	119	P.C. Hosp		wife present at services of burial
Michael Hodgson	Aug. 20, 1909	120	P.C. Hosp		W. Rutland
Walter Pyle	Nov. 15, 1909	121	P.C. Hosp		"
Henry Judd	Jan. 9, 1910	122	P.C. Hosp		"
John Williams	Mar. 28, 1910	123	P.C. Hosp		"
Charles H. Gross	April 11, 1910	124	P.C. Hosp		"
James London	April 12, 1910	125	State Prison		Charlestown
James Harris	April 14, 1910	126	State Prison		"
Dr. James Stevens	April 19, 1910	127	State Prison		"
William Ryan	July 14, 1910	128	State Prison		"
Brian George H.	Sept. 8, 1910	129	P.C. Hosp		W. Rutland
Joseph Smith	Oct. 14, 1910	130	P.C. Hosp		"
James McKee	Dec. 21, 1910	131	P.C. Hosp		"
Wawicki Franswski	Mar. 15, 1911	132	M. S. P.		Charlestown
Andrew Spina	Mar. 15, 1911	133	M. S. P.		"
James Healy	Mar. 20, 1911	134	P.C. Hosp		W. Rutland
William Murchie	Mar. 20, 1911	135	"		"
Michael Moriarty	Apr. 28, 1911	136	"		"
George Murphy	June 3, 1911	137	"		"
George Roguski	July 24, 1911	138	Mass. Refy	18115	George J. J.
Theodore Sedgeman	Aug. 2, 1911	139	P.C. Hosp		W. Rutland
Alfred Rose	Oct. 3, 1911	140	"		"

Name	Date	No. of slaves	M.S.P.	M.R. to	Remarks
James D. Pounce	Oct 7, 1911	141	P.C.T.H.		W Rutland
Charles Davis	Dec 16, 1911	142	P.C.T.H.		"
Frank Kennedy	Dec 27, 1911	143	P.C.T.H.		"
Frank E. Franklin	Jan 9, 1912	144	P.C.T.H.		"
Albert Wood	Jan 28, 1912	145	P.C.T.H.		"
Joseph Smith	Feb 17, 1912	146	P.C.T.H.		"
John N. Phelps	March 30, 1912	147	M.S.P.		Charlestown
James Craig	Apr 2, 1912	148	P.C.T.H.		W Rutland
John W. Clark	Sept 7, 1912	149	M.S.P.		Charlestown
Edmund Dupree	Oct 29, 1912	150	M.R.	18596	
Francis Coulter	Dec 17, 1912	151	M.R.	18302	
Edmund Bonafely	July 7, 1913	152	M.S.P.		Charlestown
Samuel Smith	Oct 13, 1913	153	M.S.P.		Charlestown
John Dittalano	Mar 25, 1914	154	M.S.P. 7/10		"
William J. Gandy	Sept 28, 1914	155	M.S.P.		"
Charles E. Bamforth	Oct 21, 1915	156	M.S.P.		"
John Reddick	Mar 29, 1916	157	M.S.P.		"
John S. Condon	Apr 11, 1916	158	M.R.	20279	
John Olewinski	May 20, 1916	159	M.S.P.		"
John S. Shinde	Nov 22, 1917	160	M.S.P.		"
Thomas Ladden	May 10, 1918	161	M.S.P.		
John Greenaway	Oct 4, 1918	162		20960	
Charles Mardigan	Oct 6, 1918	163		19207	

Name	Date	No. of Yards	M.S.P.	M.P.No.	Remarks
James McSmith	Oct. 14, 1918	164		21223	
James Herring	Oct. 15, 1918	165		21056	
James Taylor	Oct. 17, 1918	166	M.S.P.		
Robert Chalmers	Oct. 17, 1918	167	M.S.P.		
John O'Leary	Oct. 17, 1918	168	M.S.P.		
John Brown	Oct. 17, 1918	169	M.S.P.		
Thomas J. Burns	Oct. 17, 1918	170	M.S.P.		
William E. Rue	Nov. 5, 1919	171	M.S.P.		
John O'Leary	Jan. 11, 1922	172	M.S.P.		
Samuel Weather	Jan. 17, 1922	173	M.S.P.		
John O'Leary	Jan. 17, 1922	173	M.S.P.		
Marked L. Cook	Nov. 2, 1922	174	M.S.P.		
John O'Leary	Feb. 18, 1926	175	M.S.P.		
Thomas Sheriff	July 28, 1926	176	M.S.P.		
Henry B. Smith	Jan. 7, 1927	177	M.S.P.		
Samuel P. Smith	Mar. 26, 1928	178	M.S.P.		
Arthur W. Smith	Apr. 4, 1928	179	M.S.P.		
Robert J. DeLima	June 20, 1928	180	M.S.P.		
Charles O. Bennett	Jan. 29, 1929	181	M.S.P.		
George E. Dyer (Elmer Dyer)	Mar. 14, 1929	182	M.S.P.		
George Deel	Apr. 11, 1929	183	M.S.P.		
Arthur DeLima	Oct. 8, 1930	184	M.S.P.		
Joseph DeLima	Nov. 4, 1931	185	M.S.P.		

Name	Date	No. of Share	M. S. P.	M. R. N.	Remarks
Benjamin Mays	May 13, 1932	186	M. S. P.		
Walter Sherman	March 24, 1933	187	M. S. P.		
Abner Osman	Feb. 19, 1934	188	M. S. P.		
James Hampton	Apr 13, 1934	189	State Perm George Norfolk		
Joe J. Fryer & Frank Sibley	May 12, 1934	190	M. S. P.		
Alfred Hudson West	Mar. 20, 1935	191	M. S. P.		
Robert W. Sape	Mar. 25, 1935	192	State Perm George Norfolk		
Joseph R. Miller	Nov. 22, 1935	193	State Perm		
David H. Gilman	May 19, 1936	194	M. S. P.		
Joseph Duffy	Sept 8, 1936	195	S. P. C.		
George Polichopoulos	Oct. 19, 1936	196	S. P. C.		
John W. Coates	July 22, 1937	197	S. P. C. #2762		
Adolfo Matichina	Dec. 2, 1937	198	S. P. No. 14454		
loyd H. Mossie	June 6, 1938	199	S. P. No. 20138		Wife Present at Burial
Edward P. Campbell	June 8, 1938	200	S. P. No. 20593		
Spencer Engman	April 13, 1939	201	S. P. No. 16640		
James C. Madden	Apr. 23, 1940	202			Can wife find M-8364 - Brought to M. R. for Burial
Prudence or Joseph Brooks	May 21, 1941	203	M. S. P.		
Joseph E. Sheppard	June 29, 1943	204	M. S. P.		
William F. Dodson	May 24, 1944	205	M. S. P.		Remarried 11/1/44 Veteran World War I
		206			
John R. Rosenberg	Feb 18, 1944	207	M. S. P.		
Howard B. Hill	Mar. 26, 1947	208	M. S. P.		

Name	Date	No. 1	M.S.P. - M.P. No.	Remarks
Kenneth Phillips	12/13/47	205	MSP	
		206		
John Kloumberg	2/18/44	207	MSP	
Howard F. Miller	3/26/47	208	MSP	
Joseph Brazil	8/22/48	209	MSP	signed by
Oran Claxton	6/28/50	210		34639 2D
Rudolph R. Doney	5/16/67	211		39823
Oliver Glynn	5-13-81	EA 212		
Leo Paul Lewis	6-10-80	EA 213		10-35102
Alva Herbert	4-21-93	EA 214		AIDS C family members
RICHARD BRAMAN (cont)	2-13-94	EA 215	MCIS	AIDS 2 friends
RICHARD COX	4-6-95	EA 216		AIDS No family or REPS
PAULINO SALGADEO (11-26-95)	3-21-96	EA 217		AIDS " " MCIS Reps
GERALD N. COLEMAN (329-40)	5-24-96	EA 218		HEART MCIC Reps

Concord Prison Outreach
100 Main Street, Suite 130
Concord, MA 01742



CPO

Financial Information

CINCINNATI OH 45999-0038

In reply refer to: 0248188030
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CONCORD PRISON OUTREACH INC
% WEST CONCORD UNION CHURCH
6 WALDEN ST
CONCORD MA 01742



000842

Employer ID number: 04-3439438
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Jan. 08, 2021, about your tax-exempt status.

We issued you a determination letter in March 1999, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

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CONCORD PRISON OUTREACH INC
% WEST CONCORD UNION CHURCH
6 WALDEN ST
CONCORD MA 01742

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,



Warren R. Burton, Operations Mgr
Accounts Management Operations 1

CONCORD PRISON OUTREACH, INC.

FINANCIAL STATEMENTS

September 30, 2022

CONCORD PRISON OUTREACH, INC.

Financial Statements

September 30, 2022

C O N T E N T S

Independent Accountant's Review Report

Statement of Financial Position - Modified Cash Basis

Statement of Activities and Change in Net Assets - Modified Cash Basis

Statement of Cash Flows - Modified Cash Basis

Statement of Functional Expenses - Modified Cash Basis

Notes to the Financial Statements

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Concord Prison Outreach, Inc.
Concord, Massachusetts

We have reviewed the accompanying financial statements of Concord Prison Outreach, Inc. (a nonprofit organization), which comprise the statement of financial position-modified cash basis as of September 30, 2022, and the related statement of activities and change in net assets-modified cash basis, statement of cash flows-modified cash basis, statement of functional expenses-modified cash basis and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with modified cash basis of accounting; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for 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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the modified cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion. We are required to be independent of Concord Prison Outreach, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the modified cash basis of accounting.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

Scheid Deignan Brown, PC

Scheid Deignan Brown, PC
Concord, MA
November 9, 2022

CONCORD PRISON OUTREACH, INC.

Statement of Financial Position - Modified Cash Basis
September 30, 2022

Assets

Current assets

Cash \$ 324,727

Non current assets

Security deposit 5,030

Total assets \$ 329,757

Liabilities and Net Assets

Current liabilities:

Credit card payable \$ 7,888

Net Assets

Without donor restriction 321,869

Total liabilities and net assets \$ 329,757

CONCORD PRISON OUTREACH, INC.

Statement of Activities and Change in Net Assets - Modified Cash Basis For the Year Ended September 30, 2022

	<u>Without donor restriction</u>	<u>With donor restriction</u>	<u>Total</u>
Revenue:			
Donations	\$ 238,498	\$ -	\$ 238,498
Other income	<u>1,362</u>	<u>-</u>	<u>1,362</u>
Total revenue	<u>239,860</u>	<u>-</u>	<u>239,860</u>
Expenses:			
Program services	258,132	-	258,132
Supporting services	<u>55,837</u>	<u>-</u>	<u>55,837</u>
Total expenses	<u>313,969</u>	<u>-</u>	<u>313,969</u>
Decrease in net assets	(74,109)	-	(74,109)
Net assets, beginning of year	<u>395,978</u>	<u>-</u>	<u>395,978</u>
Net assets - end of year	<u>\$ 321,869</u>	<u>\$ -</u>	<u>\$ 321,869</u>

See accompanying notes and independent
accountants' review report.

CONCORD PRISON OUTREACH, INC.

Statement of Cash Flows - Modified Cash Basis
For the Year Ended September 30, 2022

Cash flows from operating activities:	
Decrease in net assets	\$ (74,109)
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Change in:	
Payroll liabilities	(154)
Security deposit	(550)
Credit card payable	<u>1,441</u>
Net cash used in operating activities	<u>(73,372)</u>
Decrease in cash	(73,372)
Cash, beginning of year	<u>398,099</u>
Cash, end of year	<u><u>\$ 324,727</u></u>

CONCORD PRISON OUTREACH, INC.

Statement of Functional Expenses - Modified Cash Basis
For the year ended September 30, 2022

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Expenses:				
Payroll expense	\$ 137,455	\$ 22,663	\$ 7,128	\$ 167,246
Office expenses	40,000	12,468		52,468
Direct program costs	33,433			33,433
Rent expense	21,750	7,250		29,000
Payroll taxes	10,372	1,710	538	12,620
Professional fees	8,684			8,684
Contractors	2,420		2,280	4,700
Insurance expense	2,141	1,175		3,316
Utilities	1,877	625		2,502
	<u>1,877</u>	<u>625</u>	<u> </u>	<u>2,502</u>
Total expenses	<u>\$ 258,132</u>	<u>\$ 45,891</u>	<u>\$ 9,946</u>	<u>\$ 313,969</u>

See accompanying notes and independent
accountants' review report.

CONCORD PRISON OUTREACH INC.

Notes to the Financial Statements
September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies is presented to assist in understanding the Organization's financial statements. The financial statements and notes are representations of management who is responsible for their integrity and objectivity.

Nature of Activities

Concord Prison Outreach, Inc. (the Organization) was incorporated in 1998 as a regional nonprofit organization composed of a coalition of individuals and faith communities committed to helping people who are incarcerated build better lives for themselves and their families.

Basis of Accounting

The Organization's policy is to prepare its financial statements on the modified cash basis of accounting.

Cash and Cash Equivalents

Cash and cash equivalents may include bank accounts as well as certificates of deposit purchased with a maturity of three months or less. Restricted cash is segregated and classified based on donor stipulations.

The Organization, at times, may have cash balances in a bank in excess of amounts federally insured. The Association maintains its cash with high-quality financial institutions which the Organization believes limits these risks.

Net Assets

Without Donor Restriction – Net assets without donor restriction are all resources over which the governing board has discretionary control. The governing board of the Organization may elect to designate such resources for specific purposes. This designation may be removed at the board's discretion.

With Donor Restriction – Net assets with donor restriction consist of assets whose use is limited by donor-imposed, time, and/or purpose restrictions.

The Organization reports gifts of cash and other assets as revenue with donor restriction if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is when a stipulated time restriction ends or purpose restriction is accomplished, the net assets are reclassified as net assets without donor restriction and reported in the Statement of Activities and Change in Net Assets as net assets released from restriction.

CONCORD PRISON OUTREACH INC.

Notes to the Financial Statements
September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of time and expense analysis made by the Organization. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. The Organization did not incur income tax expense related to unrelated business income for the year ended September 30, 2022.

The Organization follows the provisions of FASB ASC 740-10, Accounting for Uncertainty in Income Taxes, and the Organization believes that it has appropriate support for any tax positions taken, and, as such, does not have any uncertain tax positions or any related penalties and interest to accrue that are material to the financial statements for the year ended September 30, 2022.

The Organization's tax filings are still open to examination by taxing authorities for the fiscal years 2019 and later, though there are no known years under examination.

Use of estimates

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

CONCORD PRISON OUTREACH INC.

Notes to the Financial Statements
September 30, 2022

NOTE 2 – LEASE

The Organization currently leases space at 100 Main St., Ste 130 Concord, MA. The lease term commenced on January 1, 2022 and will expire on January 31, 2025. The lease calls for monthly payments of \$2,800 in year one, \$2,875 in year two and \$2,900 in year three.

Future minimum lease payments for the operating lease are estimated at \$34,275 for the year ended September 30, 2023, \$34,275 for the year ended September 30, 2024 and \$11,600 for the year ended September 30, 2025.

NOTE 3 – LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization has \$324,727 of financial assets available within one year of the Statement of Financial Position - modified cash basis date to meet cash needs for general operating expenditures, consisting entirely of cash. The Organization maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities, and other obligations come due to help manage unanticipated liquidity needs.

NOTE 4 – SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through November 9, 2022, which is the date the financial statements were available to be issued. There were no subsequent events that require adjustments to, or disclosure in, the financial statements for the year ended September 30, 2022.