

Appendix I



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 19, 2025

Applicant*: Concord Art Association, Inc.

Federal Tax Id. No.*: 04-2275153

Co-Applicant (if applicable): NA

Project Name*: Concord Art Community Garden Rehabilitation and Restoration Project

Location/Address (if applicable): 37 Lexington Road, Concord, MA 01742

Purpose*: (Select all that apply)

- Open Space
- Community Housing
- Historic Preservation
- Recreation

Project Budget*:

Amount of CPC Funds Requested: \$ 50,605

Amount from Other Funding Sources: \$ 284,805

Total Project Budget: \$ 335,410

(If multi-year project, note current 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"/> Completed W-9 Form (Non-profits only)* |
| <input type="checkbox"/> Selection Criteria and Needs Assessment | <input checked="" type="checkbox"/> Copy of Audit or most recent Financial Information (Non-profits only)* |
| <input checked="" type="checkbox"/> Detailed Project Budget * | <input type="checkbox"/> Letters of Support (if any) |
| <input type="checkbox"/> Feasibility Assessment | |
| <input type="checkbox"/> Statement of Sustainability (if applicable) | |
| <input checked="" type="checkbox"/> Timeline * | |

Project Contact Person*: Natalie Fondriest

Project Contact Address*: 37 Lexington Road, Concord, MA 01742

Project Contact Phone*: 978-369-2578 Email*: info@concordart.org

Authorized Signature of Applicant*:

Authorized Signature of Property Owner* (if different): _____

* 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.

Project Summary:

As Concord Art approaches the opening of a new multipurpose programming space, set for July 2026, the exterior landscaping around this new space will need rehabilitation and restoration. The garden, patio, and grounds at Concord Art provide an outdoor space for recreation, which is open to the general public every day, all day, year round. In addition to serving the town as a centrally located green space, the grounds contribute to the daily operations of Concord Art as a visual-arts-based community center, where visitors, students, and artists can gather, be inspired, and create in the outdoors. The exterior landscaping is essential to the character of Concord Art and key to continuing the organization's growth for future generations. The planned landscaping will include vital improvements to the accessibility of this outdoor space by adding handrails and expanding rampways. To this end, Concord Art seeks \$50,605 from the Concord Community Preservation Fund for the rehabilitation and restoration of our community garden.

Project Narrative:

With over 1,000 members and 5,000 annual visitors, Concord Art has been fulfilling its mission—to promote and advance the visual arts and artists, and to enrich and sustain our cultural community—for more than a century. Free and open to the public, we are a community art center that provides a setting for contemporary art exhibitions, art education, and relevant programming for everyone.

Construction of a new multipurpose programming space at Concord Art began in 2025 and is expected to be complete in July of 2026, at which point our exterior landscaping will need to be restored and rehabilitated, specifically for the purpose of increasing accessibility and sustaining the organization for future generations.

These construction and landscaping projects were initiated in celebration of Concord Art's recent 100th anniversary—along with critical repairs and maintenance in the historic section of our building, which the Town of Concord Community Preservation Fund has supported. We are located in Concord's historic town center and are proud to be part of the Concord Center Cultural District on the American Mile. Known as the John Ball House, our building holds Local Historic District and National Register District designations.

As an organization, we strive to maintain a positive relationship with our neighbors and the surrounding community. In addition to securing local permits and approvals, including approvals by the town's Historic District Commission (HDC), conversations with our abutting neighbors began well before construction started and will continue as work progresses.

Concord Art has hired local landscape designer, Kristan First, to oversee and execute the redesign of our grounds. She brings extensive experience to the project, and her designs carefully comply with the requirements of both the HDC and the Americans with Disabilities Act (ADA).

The garden redesign will build on the success of the previous design, which was well loved, used, and functional, but was difficult to access. The pathway onto the preexisting backyard patio was difficult to navigate. Notably, the old pathway to the patio did not have a handrail of any sort. By adding handrails and expanding rampways, Concord Art's grounds will better serve our community.

Until a new handrail is installed on the path to the patio from the driveway on the left-hand side of the building (as one is looking at the front of the building from Lexington Road), the current ADA entrance leads from the door on the right-hand side of the building to the historic sidewalk, on the far side of the building from the driveway access point. Given the restraints of our location on the American Mile and the necessity to comply with Concord's HDC, this historic sidewalk is stone dust rather than paved and therefore can be quite difficult for visitors to use. Mud in the rainy season, as well as snow and ice in the winter, create obstacles for people who use walkers or wheelchairs. Ramps and handrails will also improve use

for students, teachers, and artists who frequently use wagons to haul art supplies and heavy or oversized artwork in and out of the building.

Expenses for the entirety of the planned landscaping total \$335,410. Of this total, Concord Art seeks \$50,605 in support from the Concord Community Preservation Fund specifically for the accessibility upgrade components of the landscaping project: \$28,403 would cover the necessary molded iron handrails at the front and back of the building, and \$22,202 would go to the front ramp, landing, and walkway. The attached project budget and site plans from Onyx Corporation show the latest, not final, version of estimates and designs. Some detail-oriented revisions are expected in Fall 2025, though none that would significantly alter the overall direction of the project. Contributions from private donors will fund the balance of landscape expenses.

Concord Art's building and landscaping work in tandem. When we host exhibition receptions in the warmer months, the garden and patio serve as a gathering place for our guests; on average, we host about five receptions in the garden each year, with more than one hundred guests in attendance at a reception. During our art classes and workshops, the garden serves as an outdoor studio for convenient plein air painting lessons, as well as for visual inspiration. Students, teachers, and gallery visitors alike regularly use the benches and chairs around our grounds to gather for lunch and fellowship. We have been without the garden and patio for some time now, due to construction, and have received feedback at exhibition receptions and from students that the space is dearly missed.

Concord Art has also offered our garden and grounds to other Concord residents, for various purposes. During the pandemic, outdoor yoga classes met on the patio. In recent years, high school students have posed for prom photos against the backdrop of the greenery and trickling fountain. The space operates like a public park; although Concord Art's building is limited to being open to the public only during gallery hours six days per week, the grounds are open twenty four hours a day, seven days a week, free of charge. Our garden can be seen from the street, where it provides a visible public green space to tourists, passersby, and residents. It can also be seen from the Old Hill Burial ground, which backs up to our patio from above. Concord Art's landscaping project directly addresses the Town's Sustainability Principles by providing a neighborhood-oriented opportunity for recreation in a community garden.

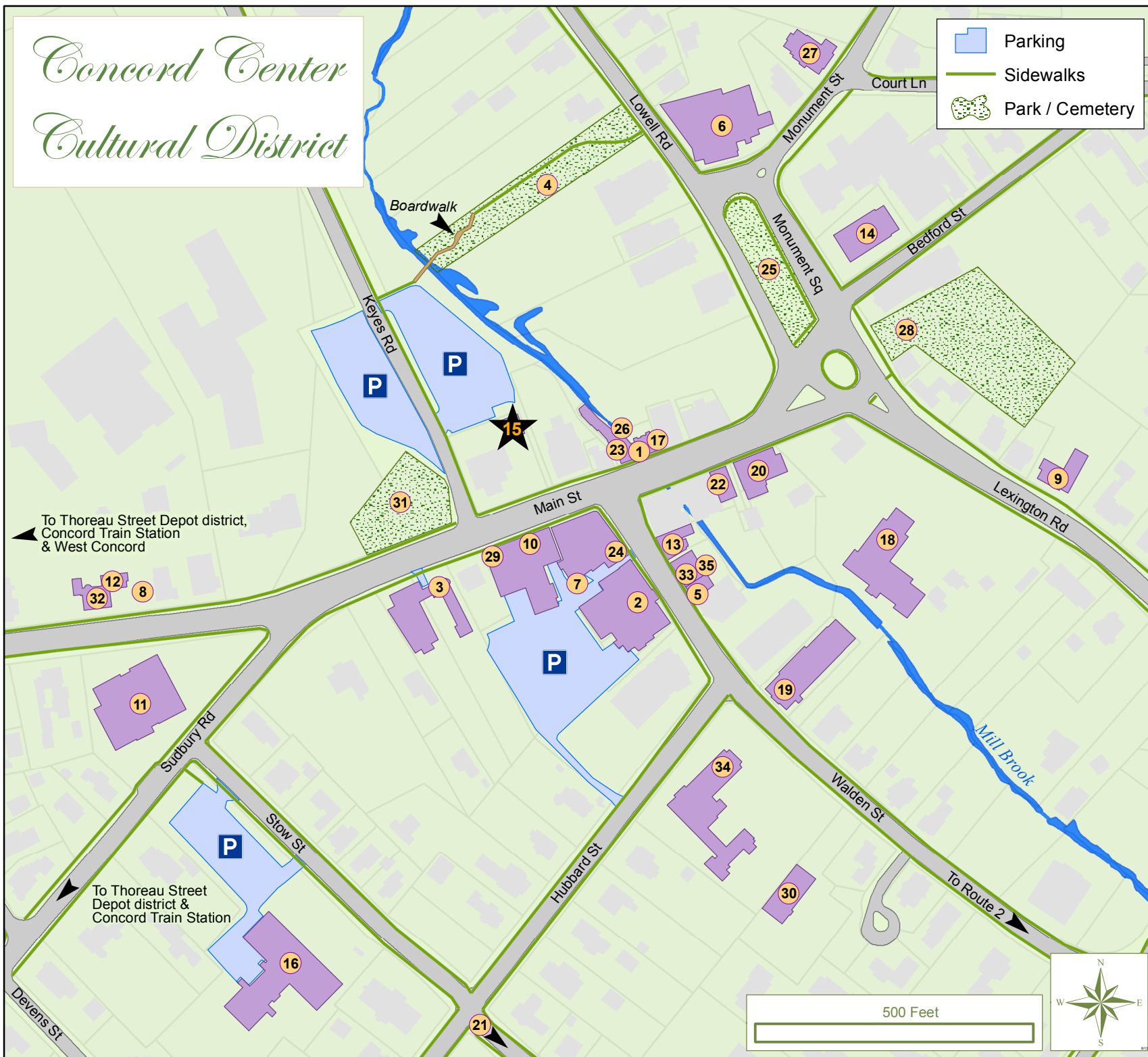
Besides the strong community implications of having a beautiful and functional outdoor space, the garden is also a significant revenue generator for Concord Art as a sought-after rental location. We rent the space for weddings, corporate events, personal gatherings, and any number of other events. The combination of revenue from exhibitions, classes and workshops, and rentals constitutes more than half of the organization's annual budget. The money brought in by these sources allows us to continue providing visual arts programs at reasonable costs. Ultimately, our goal is to sustain Concord Art into the future by increasing our operating capacity; we will measure success by increases in revenue and in the number of people we serve, including but not limited to visitors, renters, students, teachers, and artists.

The demand for Concord Art to be a multifunctional indoor and outdoor space is only growing. Setting up Concord Art for success in the future involves rehabilitating and restoring a vibrant community garden, one that is beautiful, functional, and accessible.

Project Timeline:

Construction of the new multipurpose programming space is scheduled to conclude in July 2026, after which landscaping can begin. Landscaping work is expected to continue for up to six months. Concord Art anticipates needing the requested funds in late 2026.

Concord Center Cultural District



- Parking
- Sidewalks
- Park / Cemetery

- 1 Albright Art Gallery
- 2 Artisan's Way
- 3 Barrow Book Store
- 4 Chamberlin Park
- 5 The Cheese Shop
- 6 Colonial Inn & Restaurants
- 7 Comella's Restaurant
- 8 Concord Academy
- 9 Concord Art
- 10 Concord Bookshop
- 11 Concord Free Public Library
- 12 Concord Chamber Music Society
- 13 Concord Chamber of Commerce
- 14 Concord Town Office
- ★ CONCORD VISITOR CENTER
- 16 The Umbrella Community Arts Center
- 17 Fairbank & Perry Goldsmiths
- 18 First Parish Church
- 19 Friends of the Performing Arts in Concord
Concord Players
Concord Band
Concord Orchestra
- 20 Helen's Restaurant
- 21 Hunt Recreation Center
- 22 Lacoste Gallery
- 23 Main Streets Cafe
- 24 Montague Gallery
- 25 Monument Square
- 26 The Muse's Window Gallery of Fine Handcrafts
- 27 North Bridge Inn
- 28 Old Hill Burying Ground
- 29 Sally Ann Food Shop
- 30 Scout House
- 31 South Burying Ground
- 32 Summer Stages Dance at Concord Academy
- 33 Thoreau Antiques
- 34 Trinitarian Congregational
- 35 Walden Street Antiques

▲ To Thoreau Street Depot district,
Concord Train Station & West Concord

▲ To Thoreau Street
Depot district &
Concord Train Station



**CONCORD
CHAMBER of
COMMERCE**



18 Wetherbee Street
Acton, Massachusetts 01720

Office: (978)263-1185

Fax: (978) 287-4052

www.onyxcorporation.net

CONTRACT FOR LANDSCAPE CONSTRUCTION SERVICES

THIS AGREEMENT is made as of November 27, 2024 by and between Concord Center for the Visual Arts (“Owner”), 37 Lexington Road, Concord, MA 01742, and Onyx Corporation (“Contractor”), 18 Wetherbee Street, Acton, MA 01720, for construction services to be performed by Contractor on a project known as Campbell Residence (the “Project”), which is being developed on real property located at 37 Lexington Road, Concord, MA 01742.

PROJECT: Concord Center for the Visual Arts
37 Lexington Road, Concord, MA 01742

OWNER: Concord Center for the Visual Arts
37 Lexington Road, Concord, MA 01742
Stanly Black
stanlyblack@yahoo.com

ARCHITECT: Kristan First Landscape Design
437 Nashawtuc Road, Concord, MA 01742
Kristan.first@gmail.com

CONTRACTOR: Onyx Corporation
18 Wetherbee Street, Acton, MA 01720
Julie Bergeron, General Manager
Office: (978) 263-1185
Fax: (978) 287-4052
jbergeron@onyxcorporation.net

Owner and Contractor agree as follows.

ARTICLE I – THE CONTRACT DOCUMENTS

Contractor shall complete the work described in the Contract Documents for the Project (the “Work”). The Contract Documents consist of:

1. This Agreement signed by Owner and Contractor;
2. Contractor’s Proposal, dated 11/18/2024, attached hereto as Exhibit A;
3. Full drawings prepared by the Architect, dated 11/6/2024, Site Plan (1) & Plant List, attached hereto as Exhibit B
4. Written orders for changes in the Work, pursuant to Article X, issued after execution of this Agreement; and
5. Contractor’s Certificate of Insurance, attached hereto as Exhibit C
6. Onyx Standard Landscape Warranty Terms, attached hereto as Exhibit D

ARTICLE II – DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION

- A. The Contract Time is the number of calendar days available to Contractor to substantially complete the Work. Contractor shall commence the Work upon receipt of a Notice to Proceed from Owner.
- B. Substantial Completion is the stage in the progress of the Work when the Work or designated portion thereof is sufficiently complete in accordance with the Contract Documents so Owner can occupy or utilize the Work for its intended use.
- C. When Contractor believes that the Work or designated portion thereof is substantially complete, it will notify the Architect or Engineer and the Architect or Engineer will make an inspection to determine whether the Work is substantially complete. When the Architect or Engineer determines that the Work is substantially complete, the Architect or Engineer shall prepare a Certificate of Substantial Completion that shall establish the date of Substantial Completion, establish the responsibilities of Owner and Contractor, and fix the time within which

Contractor shall finish all items on the list accompanying the Certificate. Warranties required by the Contract Documents shall commence on the date of Substantial Completion of the Work or designated portion thereof unless otherwise provided in the Certificate of Substantial Completion.

Subject to adjustments of the Contract Time as provided in the Contract Documents, Contractor shall achieve Substantial Completion of September 1 2025, pending builder's schedule of new addition construction, and plant availability.

ARTICLE III – CONTRACT SUM

The Contract Sum shall include all items and services necessary for the proper execution and completion of the Work. Subject to additions and deductions in accordance with Article X, the Contract Sum is set forth in Exhibit A attached hereto.

ARTICLE IV – PAYMENTS

- A. The Contract Sum stated in this Agreement, including authorized adjustments, is the total amount payable by Owner to Contractor for performance of the Work under the Contract Documents.
- B. Owner shall pay Contractor within fourteen (14) days of receipt of Contractor's Invoices, which shall be supported by data substantiating Contractor's right to payment as Owner may reasonably require, such as partial lien waivers, and evidence of payments made to, and waivers of liens from, subcontractors and suppliers. Payments shall be made on account of materials and equipment delivered and suitably stored at the site for subsequent incorporation in the Work. If approved in advance by Owner, payment may similarly be made for materials and equipment stored, and protected from damage, off the site at a location agreed upon in writing.
- C. If Owner withholds payment to Contractor, in whole or in part, Owner shall, within fourteen (14) days of receipt of Contractor's Invoice, notify Contractor in writing of the reasons for withholding such payment. If such written notice is not made within such fourteen (14) day period, Contractor may, upon five (5) additional days' written notice to Owner, stop the Work until payment of the amount owing has been received. The Contract Time and the Contract Sum shall be equitably adjusted due to the delay.
- D. Payments due and unpaid under the Contract Documents shall bear interest from the date payment is due at a rate of 18%. No retainage may be withheld.
- E. Contractor warrants that title to all Work covered by an Invoice will pass to Owner no later than the time of payment. Contractor further warrants that upon submittal of an Invoice, all Work for which payments have been previously issued and received from Owner shall, to the best of Contractor's knowledge, information, and belief, be free and clear of liens, claims, security interests, or other encumbrances adverse to Owner's interests.
- F. Contractor shall promptly pay each subcontractor and supplier, upon receipt of payment from Owner, an amount determined in accordance with the terms of the applicable subcontracts and purchase orders. Owner shall have no responsibility for payments to a subcontractor or supplier.
- G. Upon Owner's receipt of Contractor's final Invoice, the Architect or Engineer will inspect the Work. When the Architect or Engineer finds the Work acceptable and the Contract fully performed, Owner shall promptly make final payment to Contractor. Such final payment shall not become due until, if requested by Owner, Contractor submits to Owner releases and waivers of liens, and data establishing payment or satisfaction of obligations, such as receipts, claims, security interests, or encumbrances arising out of the Contract.

ARTICLE V – INSURANCE

- A. Contractor shall maintain the following types and limits of insurance until the expiration of the period for correction of Work as set forth in Section VII.E, subject to the terms and conditions set forth in this Article V:
 - 1. Workers’ Compensation insurance at statutory limits.
 - 2. Liability insurance with a minimum limit not less than \$1,000,000 each occurrence and \$2,000,000 annual aggregate.
 - 3. Automobile Liability insurance in an amount not less than \$1,000,000 Combined Single Limit.
 - 4. Umbrella Liability insurance in an amount not less than \$5,000,000.
 - 5. Professional Liability insurance in an amount not less than \$1,000,000.
- B. Contractor and its subcontractor(s) shall name Owner as an additional insured, and shall provide Owner written proof of coverage reasonably satisfactory to Owner prior to commencing the Work.
- C. Owner shall be responsible for purchasing and maintaining Owner’s usual liability insurance and shall provide property insurance to cover the value of Owner’s property. Contractor is entitled to receive an increase in the Contract Sum equal to the insurance proceeds related to a loss for damage to the Work covered by Owner’s property insurance.
- D. Prior to commencement of the Work, each party shall provide certificates of insurance showing their respective coverages.
- E. Unless specifically precluded by Owner’s property insurance policy, Owner and Contractor waive all rights against (1) each other and any of their subcontractors, suppliers, agents, and employees, each of the other; and (2) the Architect or Engineer, Architect’s or Engineer’s consultants, and any of their agents and employees, for damages caused by fire or other causes of loss to the extent those losses are covered by property insurance or other insurance applicable to the Project, except such rights as they have to the proceeds of such insurance. Contractor’s Insurance Certificate is attached as Exhibit C.

ARTICLE VI – GENERAL PROVISIONS

- A. **The Contract:** The Contract represents the entire and integrated agreement between the parties and supersedes prior negotiations, representations or agreements, either written or oral. The Contract may be amended or modified only by a written modification in accordance with Article X.
- B. **The Work:** The term “Work” means the construction and services required by the Contract Documents, and includes all other labor, materials, equipment, and services provided, or to be provided, by Contractor to fulfill Contractor’s obligations.
- C. **Intent:** The intent of the Contract Documents is to include all items necessary for the proper execution and completion of the Work by Contractor. The Contract Documents are complementary, and what is required by one shall be as binding as if required by all.
- D. **Ownership and Use of Architect’s or Engineer’s Drawings, Specifications and Other Documents:** Documents prepared by the Architect or Engineer are instruments of the Architect’s or Engineer’s service for use solely with respect to this Project. The Architect or Engineer shall retain all common law, statutory, and other reserved rights, including the copyright. Contractor, subcontractors, sub-subcontractors, and suppliers are authorized to use and reproduce the instruments of service solely and exclusively for execution of the Work. The instruments of service may not be used for other projects or for additions to this Project outside the scope of the Work without the specific written consent of the Architect or Engineer.
- E. **Notice:** Written notice under this Agreement may be given by one party to the other by email as set forth below:

Owner’s Authorized Representative	Stanly Black	stanlyblack@yahoo.com
Contractors’ Authorized Representative	Julie Bergeron	jbergeron@onyxcorporation.net

ARTICLE VII – OWNER’S RIGHTS AND RESPONSIBILITIES

- A. Owner shall furnish all necessary surveys describing physical characteristics, legal limitations and utility locations for the Project site and a legal description of the Project site to Contractor.
- B. Except for permits and fees that are the responsibility of Contractor under the Contract Documents, Owner shall obtain and pay for permitting fees and other necessary approvals, easements, assessments, and charges.
- C. Prior to commencement of the Work, at the written request of Contractor, Owner shall furnish to Contractor reasonable evidence that Owner has made financial arrangements to fulfill Owner’s obligations under the Contract. Contractor shall have no obligation to commence the Work until Owner provides such evidence.
- D. If Contractor fails to correct Work which is not in accordance with the Contract Documents, Owner may direct Contractor in writing to stop the Work until the correction is made.
- E. If Contractor defaults or neglects to carry out the Work in accordance with the Contract Documents and fails within a ten (10) day period after receipt of written notice from Owner to commence and continue correction of such default or neglect with diligence and promptness, Owner may, without prejudice to other remedies, correct such deficiencies. In such case, Owner may withhold or nullify payment to Contractor in whole or in part, to the extent reasonably necessary to reimburse Owner for the cost of correction.
- F. Owner reserves the right to perform construction or operations related to the Project with Owner’s own forces, and to award separate contracts in connection with other portions of the Project. Contractor shall coordinate and cooperate with Owner’s own forces and separate contractors employed by Owner.

ARTICLE VIII – CONTRACTOR’S RIGHTS AND RESPONSIBILITIES

- A. Contractor shall perform the Work in accordance with the standard of professional skill and care expected of contractors working in the geographic area in which the Project is located and experienced in the construction of projects similar in scope and size to and under similar conditions as the Project.
- B. Execution of the Contract by Contractor is a representation that Contractor has visited the site, become familiar with local conditions under which the Work is to be performed, and correlated personal observations with requirements of the Contract Documents to the extent reasonably possible.
- C. Contractor shall study and compare the Contract Documents with each other and with information furnished by Owner. Before commencing activities, Contractor shall (1) take field measurements and verify field conditions; (2) compare this and other information known to Contractor with the Contract Documents; and (3) promptly report errors, inconsistencies, or omissions discovered to Owner, Architect or Engineer.
- D. Contractor shall supervise and direct the Work using Contractor’s reasonable skill and attention. Contractor shall be solely responsible for and have control over construction means, methods, techniques, sequences, and procedures, and for coordinating all portions of the Work.
- E. Contractor shall be responsible for initiating, maintaining and supervising all safety precautions and programs, including all those required by law in connection with performance of the Work. Contractor shall take reasonable precautions to prevent damage, injury, or loss to employees on the Project and other persons who may be affected thereby, the Work and materials and equipment to be incorporated therein, and other property at the site or adjacent thereto. Contractor shall promptly remedy damage and loss to property caused in whole or in part by Contractor, or by anyone for whose acts Contractor is liable.

- F. Unless otherwise provided in the Contract Documents, Contractor shall provide and pay for labor, materials, equipment, tools, utilities, transportation, and other facilities and services necessary for proper execution and completion of the Work.
- G. Contractor shall enforce strict discipline and good order among Contractor's employees and other persons carrying out the Work.
- H. Contractor warrants to Owner that: (1) materials and equipment furnished under the Contract will be new and of good quality unless otherwise required or permitted by the Contract Documents; (2) the Work will be free from defects not inherent in the quality required or permitted; and (3) the Work will conform to the requirements of the Contract Documents. Any material or equipment warranties required by the Contract Documents shall be issued in the name of Owner, or shall be transferable to Owner, and shall commence in accordance with Section II.C.
- I. Contractor shall pay sales, consumer, use, and similar taxes that are legally required when the Contract is executed.
- J. Contractor shall comply with and give notices required by agencies having jurisdiction over the Work. If Contractor performs Work knowing it to be contrary to applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities, Contractor shall assume full responsibility for such Work and shall bear the attributable costs. Contractor shall promptly notify the Architect or Engineer in writing of any known inconsistencies in the Contract Documents with such governmental laws, rules, and regulations.
- K. Contractor shall promptly review, approve in writing, and submit to the Architect or Engineer shop drawings, product data, samples, and similar submittals required by the Contract Documents. Shop drawings, product data, samples, and similar submittals are not Contract Documents.
- L. Contractor shall confine operations at the site to areas permitted by law, ordinances, permits, the Contract Documents, and Owner. Contractor shall perform the Work from Monday through Friday, from 7:00 a.m. to 7:00 p.m.
- M. Contractor shall keep the premises and surrounding area free from accumulation of debris and trash related to the Work. At the completion of the Work, Contractor shall perform dust sweeping as necessary, and remove its tools, construction equipment, machinery, and surplus material; and shall properly dispose of waste materials.
- N. Contractor shall promptly correct Work rejected by Owner, the Architect or Engineer as failing to conform to the requirements of the Contract Documents. Contractor shall bear the cost of correcting such rejected Work. In addition to Contractor's other obligations including warranties under the Contract, Contractor shall, for a period of one year after Substantial Completion, correct work not conforming to the requirements of the Contract Documents. If Contractor fails to correct nonconforming Work within a reasonable time, Owner may correct it in accordance with Section VII.E.
- O. To the fullest extent permitted by law, Contractor shall indemnify and hold harmless Owner and Owner's agents and employees, from and against claims, damages, losses and expenses arising out of or resulting from performance of the Work, provided that such claim, damage, loss, or expense is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of tangible property (other than the Work itself), but only to the extent caused by the negligent acts or omissions of Contractor, Contractor's subcontractor, anyone directly or indirectly employed by them or anyone for whose acts they may be liable, regardless of whether or not such claim, damage, loss or expense is caused in part by a party indemnified hereunder.

ARTICLE IX – ARCHITECT OR ENGINEER

- A. The Architect or Engineer will visit the site at intervals appropriate to the stage of construction to become generally familiar with the progress and quality of the Work.
- B. The Architect or Engineer will not have control over or charge of, and will not be responsible for, construction means, methods, techniques, sequences, or procedures, or for safety precautions and programs in connection with

the Work, since these are solely Contractor's responsibility. The Architect or Engineer will not be responsible for Contractor's failure to carry out the Work in accordance with the Contract Documents.

- C. The Architect or Engineer has authority to reject Work that does not conform to the Contract Documents.
- D. The Architect or Engineer will promptly review and approve or take appropriate action upon Contractor's submittals, but only for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents.
- E. On written request from either Owner or Contractor, the Architect or Engineer will promptly interpret and decide matters concerning performance under, and requirements of, the Contract Documents. Interpretations and decisions of the Architect or Engineer will be consistent with the intent of, and reasonably inferable from the Contract Documents, and will be in writing or in the form of drawings. When making such interpretations and decisions, the Architect or Engineer will endeavor to secure faithful performance by both Owner and Contractor, will not show partiality to either and will not be liable for results of interpretations or decisions rendered in good faith.
- F. The Architect's or Engineer's duties, responsibilities, and limits of authority as described in the Contract Documents shall not be changed without written consent of Owner, Contractor, and Architect or Engineer. Consent shall not be unreasonably withheld.

ARTICLE X – CHANGES IN THE WORK

- A. Owner, without invalidating the Contract, may order changes in the Work within the general scope of the Contract, consisting of additions, deletions or other revisions, and the Contract Sum and Contract Time shall be adjusted accordingly, in writing. If Owner and Contractor cannot agree to a change in the Contract Sum, Owner shall pay Contractor its actual cost-plus reasonable overhead and profit.
- B. The Architect or Engineer may authorize or order minor changes in the Work that are consistent with the intent of the Contract Documents and do not involve an adjustment in the Contract Sum or an extension of the Contract Time. Such authorization or order shall be in writing and shall be binding on Owner and Contractor. Contractor shall proceed with such minor changes promptly.
- C. If concealed or unknown physical conditions are encountered at the site that differ materially from those indicated in the Contract Documents or from those conditions ordinarily found to exist, the Contract Sum and Contract Time shall be subject to equitable adjustment.
- D. In the event of a significant price increase of material, fuel or equipment occurring during the performance of the Contract through no fault of Contractor or its subcontractors, the Contract Sum shall be equitably adjusted by Change Order in accordance with the procedures of the Contract Documents. A change in price of material, fuel or equipment shall be considered significant when the price thereof increases 10% or more between the effective date of this Contract and the date of purchase. Such price increases shall be documented through quotes, invoices, or receipts. Pricing obtained through MASSDOT/ Liquid Asphalt, \$560.00/TON. Diesel, \$2.66/Gallon, Gasoline \$2.39/Gallon.

ARTICLE XI – TIME

- A. Time limits stated in the Contract Documents are of the essence of the Contract.
- B. If Contractor is delayed at any time in progress of the Work by an act or neglect of Owner or Owner's separate contractors, subcontractors, agents, employees, architects or engineers, changes ordered in the Work, acts of God, abnormal weather conditions (as defined by mean temperature and precipitation records maintained by the National Weather Service), labor disputes, fire, unusual delay in deliveries, material shortages, unavoidable casualties, suspension of the Work by a governmental authority (for reasons unrelated to an act or neglect of Contractor), or

other causes beyond Contractor's control, the Contract Time shall be subject to equitable adjustment. Costs caused by delays or by improperly timed activities or defective construction shall be borne by the responsible party.

- C. In the event that any state agency, regulator or municipal authority, or non-profit non-governmental sponsor, objects to the construction schedule contained in Exhibit A as being inconsistent with any local, state or federal mandate, and if the mandate affects the date of completion of the Work, the Contract Time shall be subject to equitable adjustment.
- D. Owner and Contractor agree to cooperate and coordinate with each other in ensuring proper progression of the Work in accordance with the construction schedule.

ARTICLE XII – MISCELLANEOUS PROVISIONS

- A. Neither party to the Contract shall assign the Contract without written consent of the other.
- B. At the appropriate times, unless otherwise stated in Contractor's Proposal attached hereto as Exhibit A, Contractor shall arrange for and bear the cost of tests, inspections, and approvals of portions of the Work required by the Contract Documents or by laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities. Owner shall bear the costs of tests, inspections, or approvals that do not become requirements until after the Contract is executed.
- C. The Contract shall be governed by the law of the place where the Project is located, excluding that jurisdiction's choice of law rules.

ARTICLE XIII – TERMINATION

- A. If the Work is stopped under Section IV.C for a period of 14 days through no fault of Contractor, Contractor may, upon seven additional days' written notice to Owner, terminate the Contract and recover from Owner payment for Work executed including reasonable overhead and profit, and costs incurred by reason of such termination.
- B. Contractor may terminate the Contract if circumstances are created which make continued performance impracticable through substantial, persistent, bad faith or baseless harassment of Contractor by Project neighbors. Owner acknowledges and understands that Contractor has a high degree of tolerance for local concern and that Contractor respects neighborhood input. However, Owner further acknowledges and understands that Contractor's tolerance for such conditions does not extend to damage to its equipment, public harassment, "doxing" of its employees, on-line damage to its reputation or that of its employees and subcontractors through defamatory statements or false claims, or other behavior that otherwise constitutes "swarming" by pressure groups with intent to hinder Contractor's performance. Owner agrees to take affirmative steps to prevent such conduct. If Owner is unable to prevent such conduct, the Contract shall be suspended pending resolution of any such issues, and Owner shall compensate Contractor for demobilization and remobilization. Owner shall, if necessary, in the reasonable judgment of the parties hereto, for purposes of security, provide and staff a security guard shack.
- C. After giving Contractor seven (7) days' written notice, if Contractor fails with seven (7) days after receipt of such written notice to commence and continue correction with diligence and promptness, Owner may terminate the Contract if Contractor: (1) repeatedly refuses or fails to supply enough properly skilled workers or proper materials; (2) fails to make payment to subcontractors for materials or labor in accordance with the respective agreements between Contractor and subcontractors; (3) repeatedly disregards applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of a public authority; or (4) is otherwise guilty of substantial breach of a provision of the Contract Documents. When any of these reasons exist, Owner may without prejudice to any other rights or remedies of Owner and after giving Contractor and Contractor's surety, if any, seven days' written notice, terminate employment of Contractor and may: (1) take possession of the site and of all materials thereon owned by Contractor; and (2) finish the Work by whatever reasonable method Owner deems expedient. If Owner terminates the Contract for one of the reasons stated in this Section, Contractor shall be entitled to receive payment from Owner for Work executed by Contractor including reasonable overhead and profit. If the unpaid balance of the Contract Sum exceeds costs of finishing the Work, such excess shall be paid to Contractor. If such costs exceed

the unpaid balance, Contractor shall pay the difference to Owner. This obligation for payment shall survive termination of the Contract.

- D. Owner may, at any time, terminate the Contract for Owner's convenience and without cause. Contractor shall be entitled to receive payment for Work executed, and costs incurred by reason of such termination, along with reasonable overhead and profit on the Work not executed.

ARTICLE XIV – CLAIMS AND DISPUTES

- A. A "Claim" is a demand or assertion by one of the parties seeking, as a matter of right, adjustment or interpretation of Contract terms, payment of money, extension of time or other relief with respect to the terms of the Contract. The term "Claim" also includes other disputes and matters in question between Owner and Contractor arising out of or relating to the Contract. Claims must be initiated by written notice. The responsibility to substantiate Claims shall rest with the party making the Claim.
- B. Pending final resolution of a Claim, except as otherwise agreed in writing or as provided in Section IV.C or Article XIII, Contractor shall proceed with performance of the Contract and Owner shall continue to make payments of undisputed amounts in accordance with the Contract Documents.
- C. If Contractor wishes to make a Claim for an increase in the Contract Sum, written notice as provided herein shall be given before proceeding to execute the Work.
- D. If Contractor wishes to make a Claim for an increase in the Contract Time, written notice as provided herein shall be given. Contractor's Claim shall include an estimate of cost and of probable effect of delay on progress of the Work. In the case of a continuing delay only one Claim is necessary. If adverse weather conditions are the basis for a Claim for additional time, such Claim shall be documented by data substantiating that weather conditions were abnormal for the period of time, could not have been reasonably anticipated and had an adverse effect on the scheduled construction.
- E. The parties select arbitration as the method for binding dispute resolution in the Contract. Any Claim subject to, but not resolved by, mediation shall be subject to arbitration which, unless the parties mutually agree otherwise, shall be administered by the American Arbitration Association in accordance with its Construction Industry Arbitration Rules in effect on the date of the Contract. A demand for arbitration shall be made in writing, delivered to the other party to the Contract, and filed with the person or entity administering the arbitration. The party filing a notice of demand for arbitration must assert in the demand all Claims then known to that party on which arbitration is permitted to be demanded. Any legal action initiated by either party shall be stayed pending the outcome of the arbitration.
- F. A demand for arbitration shall be made no earlier than concurrently with the filing of a request for mediation, but in no event shall it be made after the date when the institution of legal or equitable proceedings based on the Claim would be barred by the applicable statute of limitations. For statute of limitations purposes, receipt of a written demand for arbitration by the person or entity administering the arbitration shall constitute the institution of legal or equitable proceedings based on the Claim.
- G. An award issued in such arbitration shall be a reasoned award and shall be final and binding and may be confirmed in any court having jurisdiction over the dispute and parties. Any arbitration hearing shall be conducted in the place where the Project is located, unless another location is mutually agreed upon.
- H. The foregoing agreement to arbitrate and other agreements to arbitrate with an additional person or entity duly consented to by parties to the Agreement, shall be specifically enforceable under applicable law in any court having jurisdiction thereof.
- I. Either party, at its sole discretion, may consolidate an arbitration conducted under this Contract with any other arbitration to which it is a party provided that (1) the arbitration agreement governing the other arbitration permits

consolidation, (2) the arbitrations to be consolidated substantially involve common questions of law or fact, and (3) the arbitrations employ materially similar procedural rules and methods for selecting arbitrator(s). Either party, at its sole discretion, may include by joinder persons or entities substantially involved in a common question of law or fact whose presence is required if complete relief is to be accorded in arbitration, provided that the party sought to be joined consents in writing to such joinder. Consent to arbitration involving an additional person or entity shall not constitute consent to arbitration of any claim, dispute or other matter in question not described in the written consent. Owner and Contractor grant to any person or entity made a party to an arbitration conducted under this Contract, whether by joinder or consolidation, the same rights of joinder and consolidation as Owner and Contractor under this Agreement.

- J. Owner and Contractor agree that, for any dispute arising out of or related to the interpretation of or compliance with this Contract or the completion of the Project, responsible persons selected by each party will meet together (with the Architect or Engineer, to the extent necessary or desirable) and attempt to resolve the dispute between them within thirty (30) days after the date on which such meeting is first requested in writing by either party. Such an in-person meeting shall be a condition precedent to the initiation of mediation or arbitration, unless legal action must be filed in order to satisfy the requirements of any applicable statute of limitations, in which case such action shall be stayed until such in-person meeting has occurred. Any Claim arising out of or related to the Contract, except Claims relating to aesthetic effect, may be subject to non-binding mediation as a condition precedent to the institution of arbitration by either party provided below.
- K. If either party wishes to submit any such Claim to non-binding mediation, the party requesting such mediation shall submit such request in writing to the other party and the American Arbitration Association. In such event, if the other party agrees in writing so to do, the parties shall endeavor for a period of time not to exceed thirty (30) days without the further written agreement of the parties to resolve their Claims by non-binding mediation which, unless the parties mutually agree otherwise, shall be in accordance with the Construction Industry Mediation Rules of the American Arbitration Association currently in effect. The parties shall share the mediator's fee and any filing fees equally. The mediation shall be held in the place where the Project is located, unless another location is mutually agreed upon. In the event that the parties execute a written agreement as a result of such mediation in settlement of any such Claim, such agreement shall be enforceable as a settlement agreement in any court having jurisdiction thereof.

This Agreement is entered into as of the date first written above.

Owner: CONCORD CENTER FOR THE VISUAL ARTS

By: _____, Duly Authorized

CONTRACTOR: ONYX CORPORATION

By: _____, Duly Authorized

PRICING FORM - Revised 11.18.2024

11.18.2024

Concord Center for the Visual Arts (Concord Art)

37 Lexington Road, Concord, MA



18 Wetherbee Street
Acton, Massachusetts 01720
Office: (978) 263-1185
Fax: (978) 287-4052

Address: ONYX Corp - 18 Wetherbee St. Acton, MA

Contact Person: Aaron Symonds - Estimator

Phone: 978-758-9848

Email: aaron@onyxcorporation.net

It is to be understood that the prices quoted in this bid include all materials, labor, profit, overhead, administrative and permitting.

		Quantity	Unit	\$ / Unit	Total
1.0 SITE PREP/DEMO/GRADING					
Excavate all areas that need to be cut or filled to proposed elevations. Stockpile topsoil. Excess soil material to be disposed of properly off site. All excavated, filled, and disturbed areas to be rough graded 12" below finished grade unless otherwise noted. Supply topsoil on all rough graded work areas utilizing stockpiled material, screened and amended. Fine grading for landscape. (See L1.0 Site Preparation Plan, L3.0 Grading Plan, L5.0 Planting Plan)					
1.1	Demo - remove areas of existing hardscape, salvage bluestone, remove drip strip & piping, remove shed, disconnect and salvage fountain basins, and remove mechanical area fence.	1	LS	\$ 8,200.62	\$ 8,200.62
1.2	Remove Existing Small Trees and Shrubs	1	LS	\$ 1,985.91	\$ 1,985.91
1.3	Remove 3 Existing Large Trees by Crane	1	LS	\$ 10,703.96	\$ 10,703.96
1.4	Tree Protection	1	LS	\$ 890.65	\$ 890.65
1.5	Rough Grading	1	LS	\$ 10,543.58	\$ 10,543.58
1.6	Loaming and Fine Grading - 6" Lawn, 12" Beds	192	CY	\$ 72.15	\$ 13,852.80
1.7	Transplanting allowance	1	AL	\$ 3,035.00	\$ 3,035.00
1.8	Root Prune and Prepare (3) Large Trees for Construction Disturbance	1	LS	\$ 1,748.65	\$ 1,748.65
				\$	-
1.9	Erosion Control - Straw Wattle With Silt Fence	225	LF	\$ 10.60	\$ 2,385.00
Subtotal:					\$ 53,346.17

2.0 ROOF DRAINAGE/INFILTRATION SYSTEM

Includes all materials and excavation to install and connect drainlines and infiltration system, and to prepare leaching area. Coordinate with General Contractor. See Site Plan, Site Details, L2.0 - Materials and Layout Plan, L3.0 Grading Plan, and L4.1 - Misc. Details.

NOTE: Priced Per Plans Dated 11/06/24 with all Cultec Chambers Beneath Terrace Area, Trench Drains Have Been Removed From Scope

2.1	Roof Drain Piping and Drain Inlets	1	LS	\$	13,545.49	\$	13,545.49	
2.2	Infiltration System - Stormtech chambers, detention basin and leaching area prep, including overflow	1	LS	\$	24,611.00	\$	24,611.00	
2.3	Drip Strips - geotextile fabric and 3/4" stone and steel edging	1	LS	\$	1,598.94	\$	1,598.94	
Subtotal:							\$	39,755.43

3.0 FRONT RAMP, LANDING, AND WALKWAY

Drylaid granite, 2" thick, thermal tops, sawn edges. Caledonia or similar type to match existing. Submit samples for approval.

3.1	Relocate existing front ramp - cut stones as needed.	176	SF	\$	44.10	\$	7,761.60	
3.2	Addition of stone to existing ramp, as needed, to meet public way.	24	SF	\$	53.38	\$	1,281.12	
3.3	Addition of stone to extend landing at side entrance.	0	SF	\$	-	\$	-	
							Included in 3.1 & 3.2	
3.4	New walkway - Granite stones 2" x 2'-0" x 4'-0"	190	SF	\$	69.26	\$	13,159.40	
Subtotal:							\$	22,202.12

4.0 REAR BLUESTONE STEPPERS/SMALL PATIO AREA

2" thick, Bluestone, blue gray color range, sawn edges, dry-laid; to match existing steppers

4.1	Steppers - 4'-0" x 2'-0" x 2"; to be laid out on site.	200	SF	\$	42.09	\$	8,418.00	
Subtotal:							\$	8,418.00

5.0 EXISTING PATIO - EXPANSION

2" thick, Bluestone, blue gray color range, sawn edges, dry-laid; reuse existing stockpiled stone and add stone as needed to match existing; including doorway landings and ramps. See L2.0 Materials and Layout Plan and L4.0 Masonry Details

5.1	Patio - stone sizes vary - 4'-0" x (1'-0", 1"-6", 2'-0", 2'-6") x 2"	970	SF	\$	25.60	\$	24,832.00	
							Assumes Re-using 650 SF of Existing Paving Material	
5.2	Doorway Landings and Ramps	220	SF	\$	62.56	\$	13,763.20	
							All New Stock Wet Set	
5.3	Steel Edging	30	LF	\$	22.91	\$	687.30	

Subtotal:	\$ 39,282.50
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6.0 Granite Curbstone

Mortared Granite Curbstone - low retaining areas; 6" x various heights and widths.
See L2.0 Materials and Layout Plan, L3.0 Grading Plan, L4.1 Misc. Details

6.1	Granite Curbstone	50	LF	\$	93.25	\$	4,662.50
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Subtotal:	\$ 4,662.50
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7.0 Handrails

Iron Handrails - ADA/AAB Compliant; 36" tall with molded handrails and lower rail at 3"; painted black. See L2.0 Materials and Layout Plan and L4.1 Misc. Details.

7.1	Molded Iron Handrails - mounted on grade All Handrails	105	LF	\$	270.50	\$	28,402.50
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7.2	Molded Iron Handrails - mounted on wall		LF			\$	-
							Included in 7.1

Subtotal:	\$ 28,402.50
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9.0 Granite Curb and Gravel at New Bulkhead

See L2.0 Materials and Layout Plan and L3.0 Grading Plan

9.1	Granite Curb w/ Gravel @ Bulkhead	1	LS	\$	2,462.50	\$	2,462.50
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Subtotal:	\$ 2,462.50
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10.0 IRRIGATION

Repair and upgrade existing automatic irrigation system as needed to support new shrub and tree planting, ground cover, perennials, and lawn areas.

10.1	Irrigation System	1	AL	\$	12,461.90	\$	12,461.90
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Subtotal:	\$ 12,461.90
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11.0 LAWN

Provide watering and maintenance to first mowing at 3" height.

11.1	Seed Lawn	900	SF	\$	1.26	\$	1,134.00
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Subtotal:	\$ 1,134.00
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12.0 PLANTS

Furnish and install. Include location and delivery of plants, material, labor, and equipment. Fine grade, prepare loam, mulch per plans. One year warranty on material and labor.

All Plant Pricing Includes 1 Year Warranty

Trees

<i>Betula populifolia</i> 'Whitespire' - 10-12'	7	EA	\$	796.88	\$	5,578.16
<i>Ulmus americana</i> 'Jefferson'- 4"	1	EA	\$	2,412.50	\$	2,412.50
<i>Magnolia virginiana</i> - 8'	3	EA	\$	1,170.88	\$	3,512.64
<i>Thuja occidentalis</i> 'Hetz' - 10'	2	EA	\$	913.75	\$	1,827.50

Shrubs

<i>Hamemalis x intermedia</i> 'Jelena' - 3-4' b&b	1	EA	\$	575.88	\$	575.88
<i>Hydrangea arborescense</i> 'Haas Halo' - 3 gallon	10	EA	\$	89.25	\$	892.50
<i>Ilex meserveae</i> 'China Girl' 3-4'	8	EA	\$	575.00	\$	4,600.00
<i>Kalmia latifolia</i> 'Hoffman's Pink' (or other pink cult) 3-4' b&b	7	EA	\$	287.50	\$	2,012.50
<i>Leucothoe fontanesiana</i> 'Compacta' - 2'	12	EA	\$	82.50	\$	990.00
<i>Rhododendron catawbiense</i> - 4'	13	EA	\$	381.25	\$	4,956.25
<i>Syringa meyeri</i> 'Palibin' - 2'	6	EA	\$	146.25	\$	877.50
<i>Taxus x media</i> 'Greenwave' - 2'	7	EA	\$	238.75	\$	1,671.25
<i>Taxus x media</i> 'Hicksii' - 4'	12	EA	\$	573.75	\$	6,885.00

Perennials

<i>Ajuga reptans</i> 'Chocolate Chip' - 4"	24	EA	\$	9.63	\$	231.12
<i>Asarum canadense</i> - 1/2 GAL	60	EA	\$	21.04	\$	1,262.40
<i>Asarum europaeum</i> - 1/2 GAL	20	EA	\$	26.54	\$	530.80
<i>Athyrium filix-femina</i> - 1 GAL	76	EA	\$	28.88	\$	2,194.88
<i>Gallium odoratum</i> - 1/2 GAL	24	EA	\$	16.36	\$	392.64
<i>Geranium cantabrigiense</i> 'Biokovo' - 1 GAL	100	EA	\$	24.06	\$	2,406.00
<i>Helleborus foetidus</i> - 1 GAL	40	EA	\$	37.70	\$	1,508.00
<i>Helleborus hybridus</i> 'Purple' - 1 GAL	6	EA	\$	62.27	\$	373.62
<i>Helleborus orientalis</i> - 1 GAL	24	EA	\$	42.63	\$	1,023.12
<i>Iris crestata</i> - 1 QT	10	EA	\$	21.04	\$	210.40
<i>Lobelia cardinalis</i> - 1 GAL	18	EA	\$	24.61	\$	442.98
<i>Onoclea sensibilis</i> - 1 GAL	12	EA	\$	28.88	\$	346.56
<i>Osmunda cinnamomea</i> - 1 GAL	12	EA	\$	28.19	\$	338.28
<i>Phlox subulata</i> 'Emerald Skies' - 1 GAL	16	EA	\$	23.38	\$	374.08
<i>Polygonatum pubescens</i> - 1 GAL	60	EA	\$	31.63	\$	1,897.80
<i>Sedum ternatum</i> 'Larinem Park' - 4"	12	EA	\$	11.69	\$	140.28
<i>Sisyrinchium angustifolium</i> 'October Skies' - 1/2 GAL	50	EA	\$	24.06	\$	1,203.00
<i>Symphotrichum oblongifolium</i> 'October Skies' - 1 GAL	5	EA	\$	14.44	\$	72.20
<i>Tiarella cordifolia</i> 'Running Tapestry' - 1 QT - Straight Species	150	EA	\$	14.44	\$	2,166.00
<i>Waldenstina fragarioides</i> - 1 QT	525	EA	\$	15.81	\$	8,300.25

Subtotal:						\$ 62,206.09
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13.0 MULCH

13.1 Pine Bark Mulch at Tree and Shrub bases	24	CY	\$	173.54	\$	4,164.96
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13.2	Leaf Mulch in perennial beds	26	CY	\$	157.39	\$	4,092.14
Subtotal:							\$ 8,257.10

14.0 DRIVEWAY

14.1	Bituminous Asphalt Parking court and Driveway	760	SF	\$	12.76	\$	9,697.60
Subtotal:							\$ 9,697.60

15.0 FENCING

Painted cedar fence and gates - 5" vertical boards with top and bottom rails.

15.1	6' tall fence, top stepped to meet grade, as needed; painted black/dark green (TBD). (at East and West property boundaries)	94	LF	\$	141.50	\$	13,301.00
15.3	4' tall fence with single 3' wide gate; painted white to match architecture. (surrounding mechanical area)	1	EA	\$	6,222.86	\$	6,222.86
Subtotal:							\$ 19,523.86

16.0 SITE LIGHTINBG

Includes all fixtures, wiring, conduit, transformers and trenching necessary to complete work. All fixture locations to be staked in field and approved by Landscape Designer. SGI and switch locations to be coordinated with General Contractor.

16.1	Lumiere Cambria 206 LED Path Lights	12	EA	\$	711.47	\$	8,537.64
16.2	Aurora Light Sonoma LDM250 in ground path light (alt. Hunza LED Path Lite); direction specs TBD.	11	EA	\$	1,026.59	\$	11,292.49
16.3	Transformers, Wiring, Conduit, Etc.	1	LS	\$	2,267.66	\$	2,267.66
Subtotal:							\$ 22,097.79

17.0 GRAVEL AT HVAC EQUIPMENT

17.1	3" Gravel w/ Metal Edging @ HVAC Equipment	1	LS	\$	1,500.00	\$	1,500.00
Subtotal:							\$ 1,500.00

TOTAL							\$ 335,410.06
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Notes:

Plantings and Lawns Warrantied for 1 Year From Date of Install - Must be properly irrigated acts of god are exempt.
 Unsuitables Discovered @ Depth Greater Than -1' Excluded
 Ledge Removal and Disposal Excluded
 Excludes: Police Details, Permitting, Electrical (Low Voltage Included) , Plumbing
 Drainage Pricing Based on Latest Plans From Hancock Associates Drawing #25987 Draft Revision
 Landscape Priced Based Upon Kristan First Plans Dated June 10, 2024, Along with Revisions 11/6/2024 and Subject to Change Based Upon Revisions



SITE ADDRESS:

#37
LEXINGTON
ROAD

Concord, Massachusetts 01742

PREPARED FOR:

Concord Art
Association

37 Lexington Road
Concord, MA 01742

HANCOCK
ASSOCIATES

Civil Engineers

Land Surveyors

Landscape Architects

Environmental
Consultants

34 CHELMSFORD STREET, CHELMSFORD, MA 01824
VOICE (978) 244-0110, FAX (978) 244-1133
WWW.HANCOCKASSOCIATES.COM

OWNER OF RECORD:
CONCORD ART ASSOCIATION
37 LEXINGTON ROAD
CONCORD, MA 01742

ASSESSOR'S MAP 9H LOT 15

DEED REFERENCE:
NO DEED RECORD AT ASSESSOR'S OFFICE

PLAN REFERENCE:

ZONING REFERENCE:
RESIDENCE C
SETBACKS:
FRONT = 20'
SIDE = 15'
REAR = LESSER OF: 30' OR 25% OF LOT DEPTH

CAN REDUCE ONE SIDE LINE 3' BUT HAVE TO INCREASE
OTHER SIDE LINE BY 3'

ACCESSORY STRUCTURES MUST BE GREATER THAN 5' FROM
SIDELINE.

SITE LOCATED WITHIN CONCORD HISTORIC DISTRICT
AMERICAN MILE

SURVEY NOTES:

- 1) THE VERTICAL DATUM FOR THIS SURVEY IS THE NORTH AMERICAN VERTICAL DATUM OF 1988 (NAVD88). SAID DATUM WAS ESTABLISHED VIA GPS OBSERVATIONS.
- 2) SITE IS NOT LOCATED IN A FEMA FLOOD PLAIN ZONE PER FEMA MAP 25017C0378F DATED JULY 7, 2014.

DIMENSIONAL REQUIREMENTS:

	REQUIRED	PROPOSED
LOT AREA	10,000 SF	27,928 SF
LOT FRONTAGE	80 FT	107 FT
LOT WIDTH	64 FT	108.4 FT
FRONT YARD	20 FT	11.5 FT*
SIDE YARD	15 FT	10.4 FT*
REAR YARD	30 FT	95.3 FT
MAXIMUM BUILDING HEIGHT	35 FT	<35 FT

*EXISTING NONCONFORMITY

SITE PLAN NOTES:

- 1) EROSION CONTROL SHALL BE STAKED VIA ON-THE-GROUND INSTRUMENT SURVEY AND INSTALLED ALONG THE PROPERTY LINE.
- 2) SEE LANDSCAPE AND ARCHITECTURAL PLANS FOR PROPOSED CONSTRUCTION MATERIALS AND PROPOSED PLANTING DETAILS.
- 3) REFUSE STORAGE AND DISPOSAL SHALL BE WITHIN THE BUILDING OR DISPOSED OFFSITE; NO DUMPSTER IS PROPOSED.

SOIL TESTING NOTES:

- 1). NO GROUNDWATER OR EVIDENCE OF ESTIMATED SEASONAL HIGH GROUNDWATER WAS OBSERVED DURING SOIL TESTING.
- 2). PRIOR TO THE INSTALLATION OF THE STORMTECH SC-740 CHAMBERS, THE BOTTOM OF THE HOLE SHALL BE INSPECTED BY THE ENGINEER OF RECORD TO CONFIRM ESTIMATED SEASONAL HIGH GROUNDWATER.

NO.	BY	APP	DATE	ISSUE/REVISION DESCRIPTION
3.	JR	BG	11/06/24	REDUCED ADDITION FOOTPRINT
2.	JR	BG	01/24/23	TOWN ENGINEERING COMMENTS
1.	JR	BG	12/12/22	TOWN ENGINEERING COMMENTS

DATE:	DESIGN BY:
10/12/22	JR
SCALE:	DRAWN BY:
AS SHOWN	JR
APPRVD. BY:	CHECK BY:
BG	JP

PERMIT
SITE
PLAN

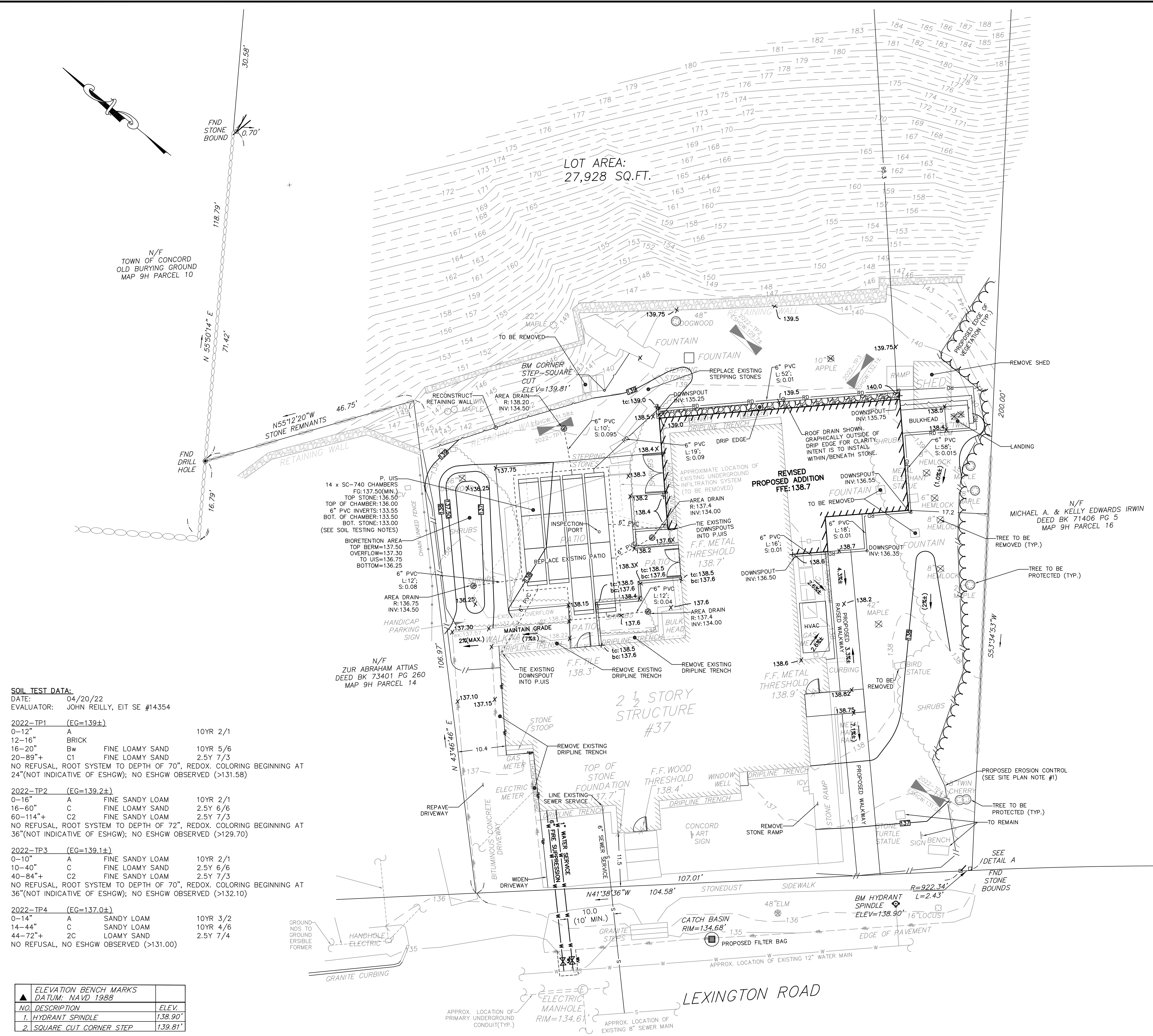
DWG: 25987eng.dwg

LAYOUT: SP

SHEET: 1 OF 1

JOB NO.: 25987

1



SOIL TEST DATA:

DATE: 04/20/22
EVALUATOR: JOHN REILLY, EIT SE #14354

2022-TP1 (EG=139.1±)

0-12"	A		10YR 2/1
12-16"	BRICK		
16-20"	Bw	FINE LOAMY SAND	10YR 5/6
20-89"+	C1	FINE LOAMY SAND	2.5Y 7/3

NO REFUSAL, ROOT SYSTEM TO DEPTH OF 70", REDOX. COLORING BEGINNING AT 24"(NOT INDICATIVE OF ESHGW); NO ESHGW OBSERVED (>131.58)

2022-TP2 (EG=139.2±)

0-16"	A	FINE SANDY LOAM	10YR 2/1
16-60"	C	FINE LOAMY SAND	2.5Y 6/6
60-114"+	C2	FINE SANDY LOAM	2.5Y 7/3

NO REFUSAL, ROOT SYSTEM TO DEPTH OF 72", REDOX. COLORING BEGINNING AT 36"(NOT INDICATIVE OF ESHGW); NO ESHGW OBSERVED (>129.70)

2022-TP3 (EG=139.1±)

0-10"	A	FINE SANDY LOAM	10YR 2/1
10-40"	C	FINE LOAMY SAND	2.5Y 6/6
40-84"+	C2	FINE SANDY LOAM	2.5Y 7/3

NO REFUSAL, ROOT SYSTEM TO DEPTH OF 70", REDOX. COLORING BEGINNING AT 36"(NOT INDICATIVE OF ESHGW); NO ESHGW OBSERVED (>132.10)

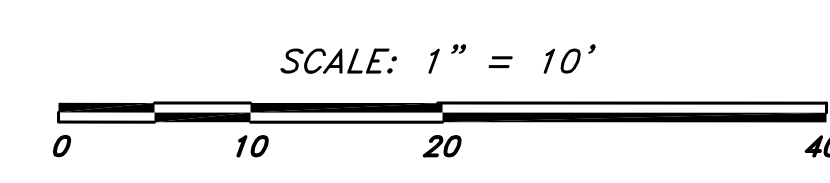
2022-TP4 (EG=137.0±)

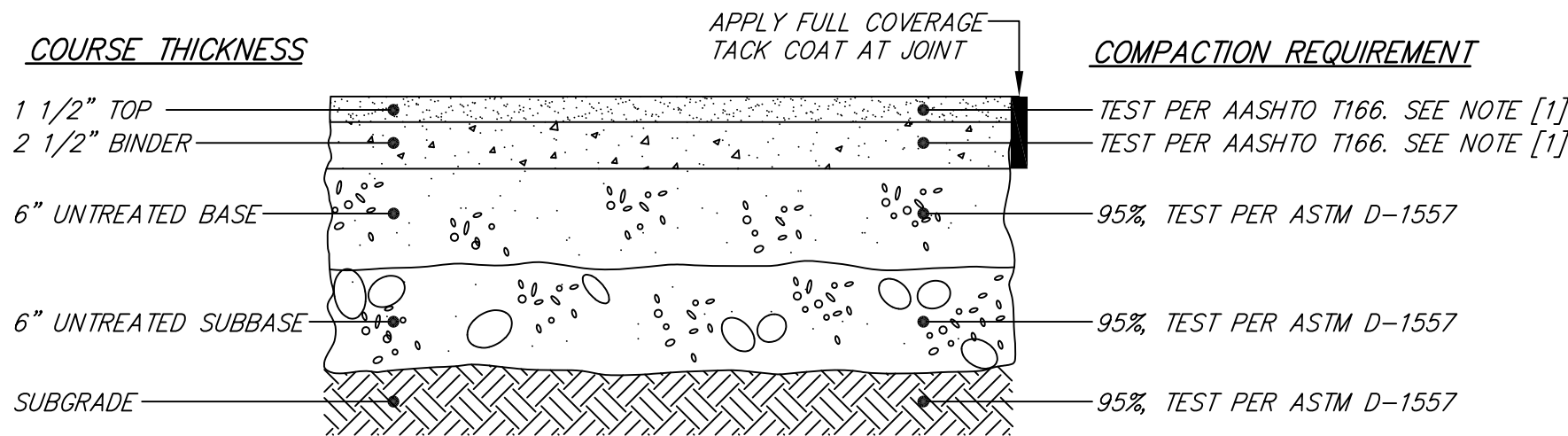
0-14"	A	SANDY LOAM	10YR 3/2
14-44"	C	SANDY LOAM	10YR 4/6
44-72"+	2C	LOAMY SAND	2.5Y 7/4

NO REFUSAL, NO ESHGW OBSERVED (>131.00)

ELEVATION BENCH MARKS
DATUM: NAVD 1988

NO.	DESCRIPTION	ELEV.
1.	HYDRANT SPINDLE	138.90'
2.	SQUARE CUT CORNER STEP	139.81'

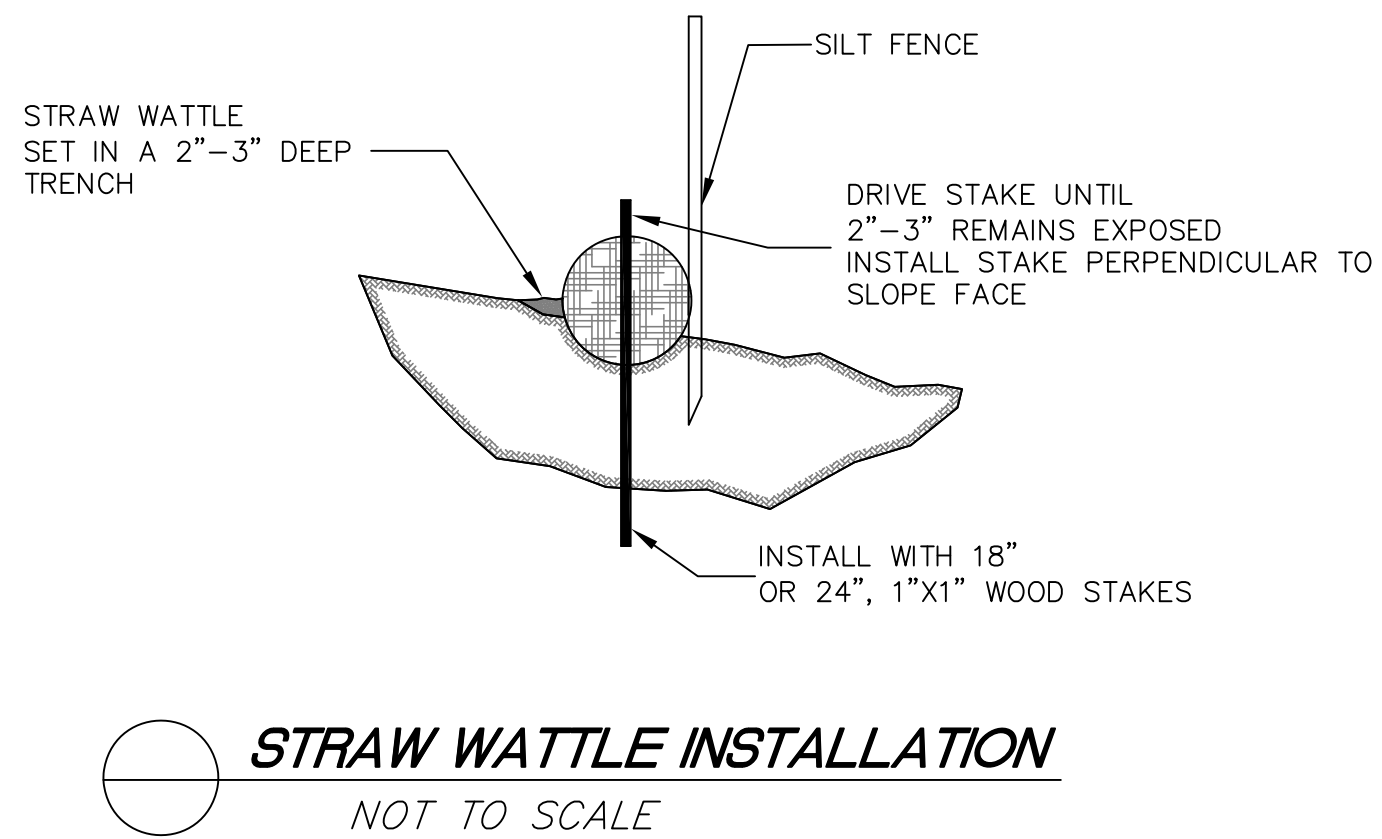




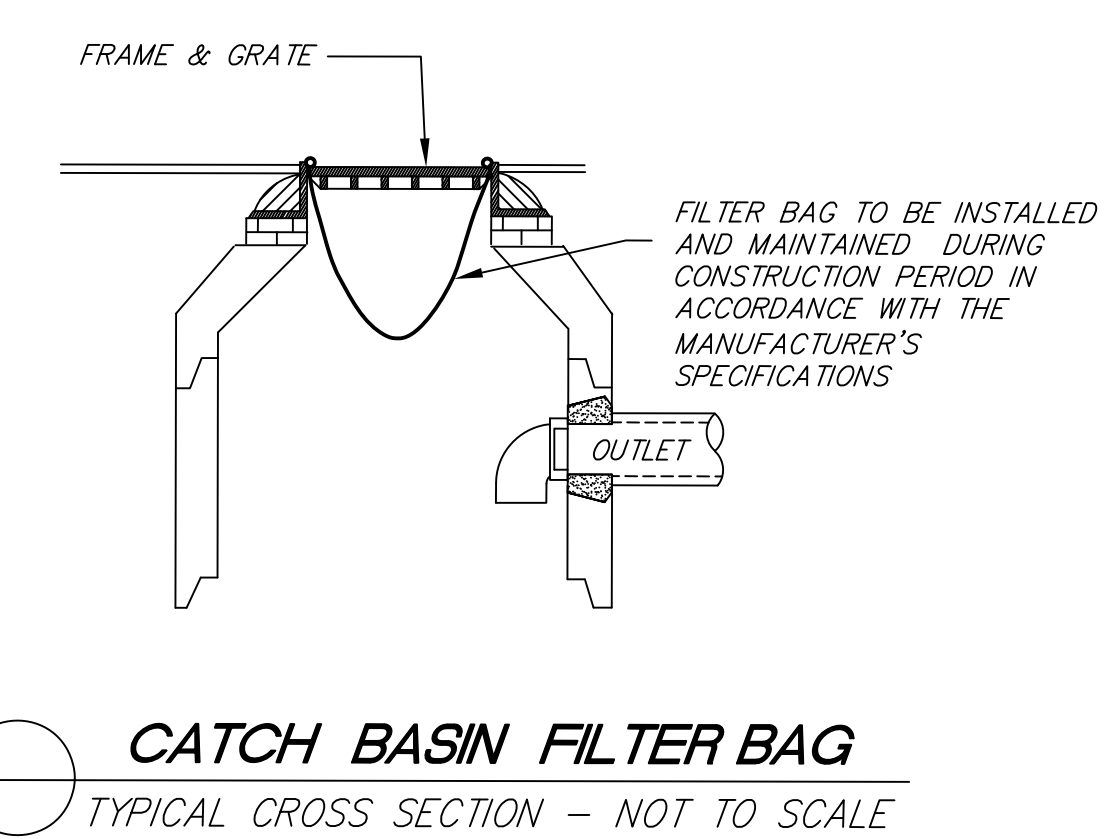
NOTES:
[1] COMPACT TO TEST AVERAGE OF 96%, NO TEST LOWER THAN 94%

MATERIAL	SPECIFICATION	MAXIMUM AGGREGATE OR PARTICLE SIZE (IN.)
TOP - BITUMINOUS CONCRETE	MHD M3.11.03 CLASS I, TYPE I-1	1/2
BINDER - BITUMINOUS CONCRETE	MHD M3.11.03 CLASS I, TYPE I-1	1
BASE - GRAVEL BORROW	MHD M1.03.0 TYPE C	2
SUBBASE - GRAVEL BORROW	MHD M1.03.0 TYPE C	2
UNSUITABLE SUBGRADE - ORDINARY BORROW	MHD M1.01.0	12

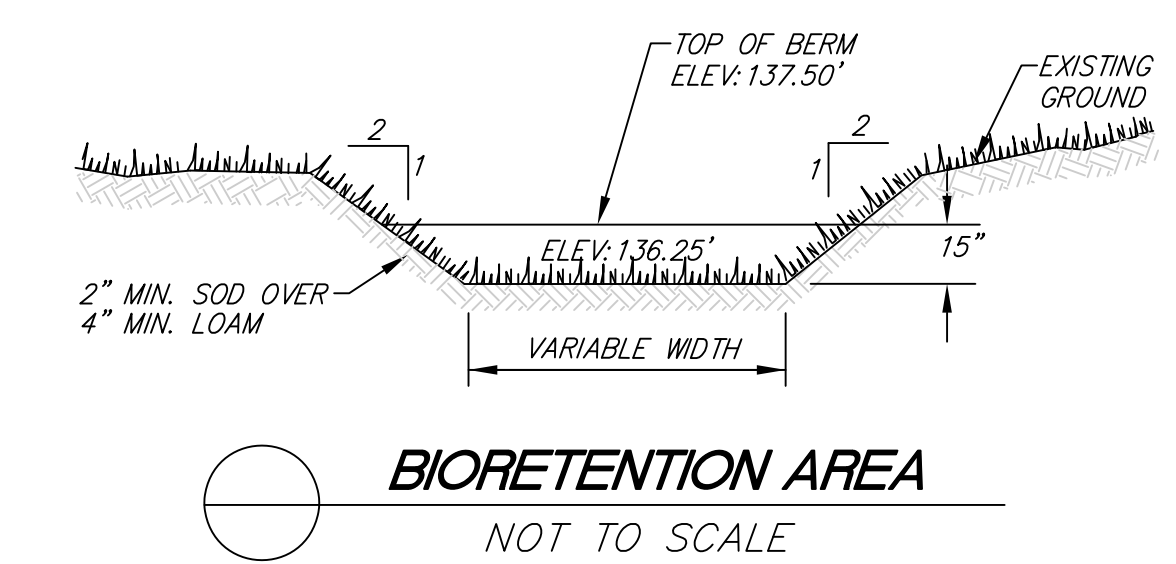
BITUMINOUS CONCRETE PAVEMENT
TYPICAL CROSS SECTION
NOT TO SCALE



STRAW WATTLE INSTALLATION
NOT TO SCALE



CATCH BASIN FILTER BAG
TYPICAL CROSS SECTION - NOT TO SCALE

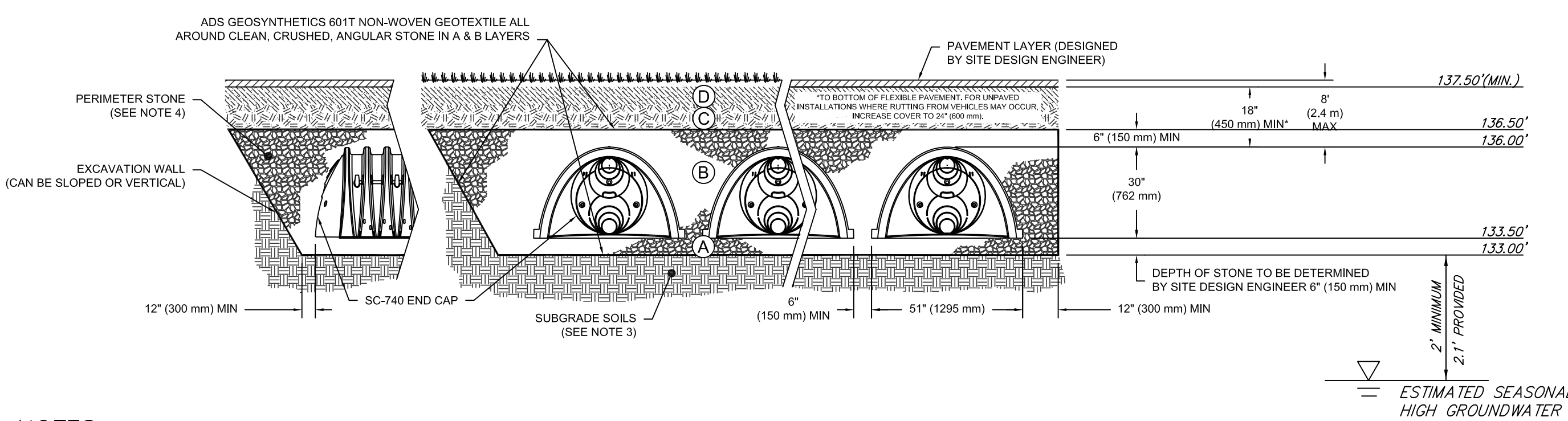


BIORETENTION AREA
NOT TO SCALE

ACCEPTABLE FILL MATERIALS: STORMTECH SC-740 CHAMBER SYSTEMS

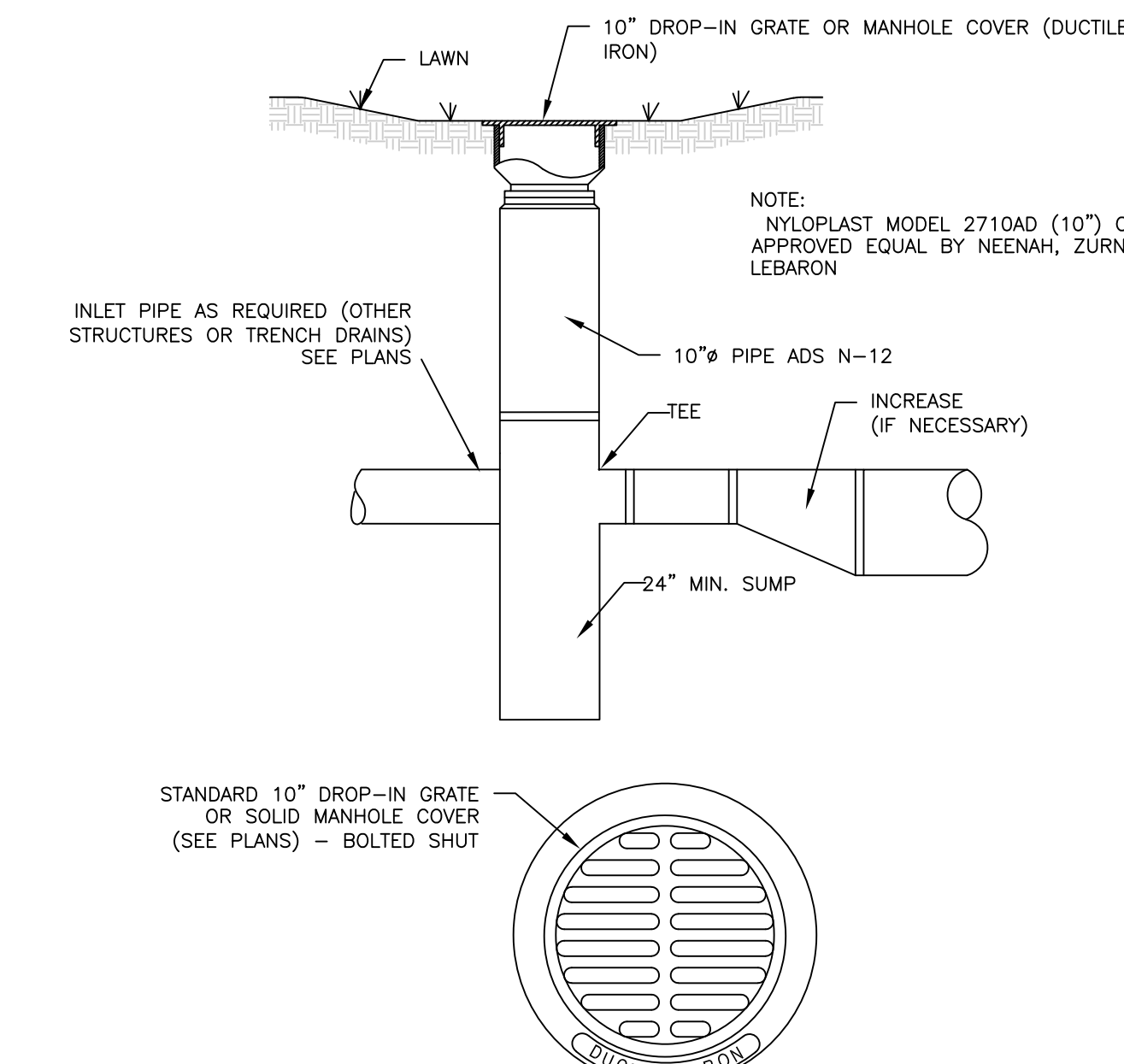
MATERIAL LOCATION	DESCRIPTION	AASHTO MATERIAL CLASSIFICATIONS	COMPACTION / DENSITY REQUIREMENT
D	FINAL FILL: FILL MATERIAL FOR LAYER 'D' STARTS FROM THE TOP OF THE 'C' LAYER TO THE BOTTOM OF 'SEALABLE' PAVEMENT OR UNPAVED FINISHED GRADE ABOVE. NOTE THAT PAVEMENT SUBBASE MAY BE PART OF THE 'D' LAYER.	N/A	PREPARE PER SITE DESIGN ENGINEER'S PLANS. PAVED INSTALLATIONS MAY HAVE STRINGENT MATERIAL AND PREPARATION REQUIREMENTS.
C	INITIAL FILL: FILL MATERIAL FOR LAYER 'C' STARTS FROM THE TOP OF THE EMBEDMENT STONE ('B' LAYER) TO 18" (450 mm) ABOVE THE TOP OF THE CHAMBER. NOTE THAT PAVEMENT SUBBASE MAY BE A PART OF THE 'C' LAYER.	AASHTO M145 ¹ A-1, A-2-4, A-3 OR AASHTO M43 ¹ 3, 357, 4, 467, 5, 56, 57, 6, 67, 68, 7, 78, 8, 89, 9, 10	BEGIN COMPACTIONS AFTER 12" (300 mm) OF MATERIAL OVER THE CHAMBERS IS REACHED. COMPACT ADDITIONAL LAYERS IN 6" (150 mm) MAX LIFTS TO A MIN. 95% PROCTOR DENSITY FOR WELL GRADED MATERIAL AND 95% RELATIVE DENSITY FOR PROCESSED AGGREGATE MATERIALS. ROLLER GROSS VEHICLE WEIGHT NOT TO EXCEED 12,000 lbs (53 kN). DYNAMIC FORCE NOT TO EXCEED 20,000 lbs (89 kN).
B	EMBEDMENT STONE: FILL SURROUNDING THE CHAMBERS FROM THE FOUNDATION STONE ('A' LAYER) TO THE 'C' LAYER ABOVE.	AASHTO M43 ¹ 3, 357, 4, 467, 5, 56, 57	NO COMPACTION REQUIRED.
A	FOUNDATION STONE: FILL BELOW CHAMBERS FROM THE SUBGRADE UP TO THE FOOT (BOTTOM) OF THE CHAMBER.	AASHTO M43 ¹ 3, 357, 4, 467, 5, 56, 57	PLATE COMPACT OR ROLL TO ACHIEVE A FLAT SURFACE. ^{2,3}

PLEASE NOTE:
1. THE LISTED AASHTO DESIGNATIONS ARE FOR GRADATIONS ONLY. THE STONE MUST ALSO BE CLEAN, CRUSHED, ANGULAR. FOR EXAMPLE, A SPECIFICATION FOR #4 STONE WOULD STATE: "CLEAN, CRUSHED, ANGULAR NO. 4 (AASHTO M43) STONE".
2. STORMTECH COMPACTION REQUIREMENTS ARE MET FOR 'A' LOCATION MATERIALS WHEN PLACED AND COMPACTED IN 6" (150 mm) (MAX) LIFTS USING TWO FULL COVERAGES WITH A VIBRATORY COMPACTOR.
3. WHERE INFILTRATION SURFACES MAY BE COMPROMISED BY COMPACTION, FOR STANDARD DESIGN LOAD CONDITIONS, A FLAT SURFACE MAY BE ACHIEVED BY RAKING OR DRAGGING WITHOUT COMPACTION EQUIPMENT. FOR SPECIAL LOAD DESIGNS, CONTACT STORMTECH FOR COMPACTION REQUIREMENTS.
4. ONCE LAYER 'C' IS PLACED, ANY SOIL MATERIAL CAN BE PLACED IN LAYER 'D' UP TO THE FINISHED GRADE. MOST PAVEMENT SUBBASE SOILS CAN BE USED TO REPLACE THE MATERIAL REQUIREMENTS OF LAYER 'C' OR 'D' AT THE SITE DESIGN ENGINEER'S DISCRETION.

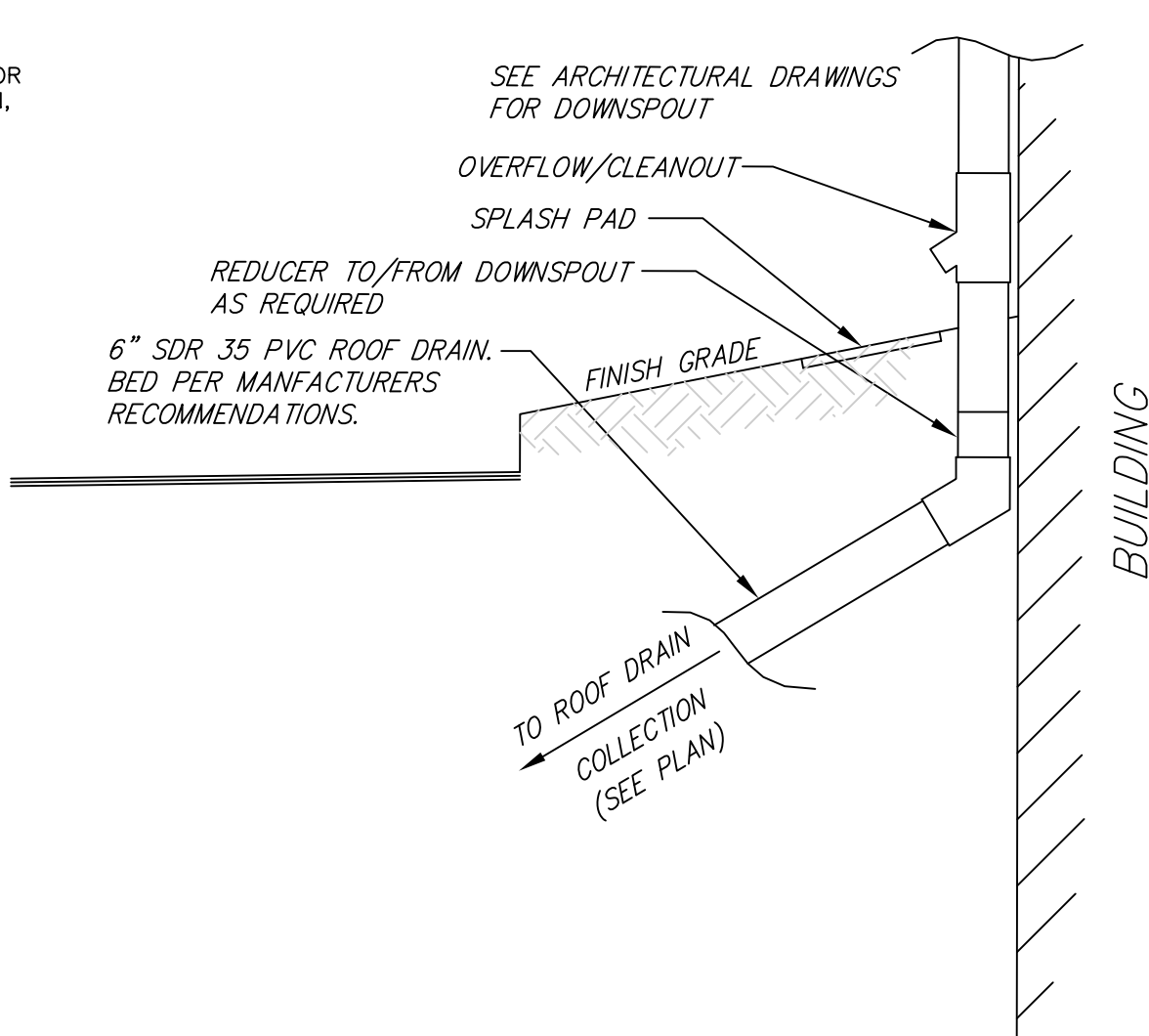


NOTES:
1. CHAMBERS SHALL MEET THE REQUIREMENTS OF ASTM F2418-16a, "STANDARD SPECIFICATION FOR POLYPROPYLENE (PP) CORRUGATED WALL STORMWATER COLLECTION CHAMBERS".
2. SC-740 CHAMBERS SHALL BE DESIGNED IN ACCORDANCE WITH ASTM F2787 "STANDARD PRACTICE FOR STRUCTURAL DESIGN OF THERMOPLASTIC CORRUGATED WALL STORMWATER COLLECTION CHAMBERS".
3. THE SITE DESIGN ENGINEER IS RESPONSIBLE FOR ASSESSING THE BEARING RESISTANCE (ALLOWABLE BEARING CAPACITY) OF THE SUBGRADE SOILS AND THE DEPTH OF FOUNDATION STONE WITH CONSIDERATION FOR THE RANGE OF EXPECTED SOIL MOISTURE CONDITIONS.
4. PERIMETER STONE MUST BE EXTENDED HORIZONTALLY TO THE EXCAVATION WALL FOR BOTH VERTICAL AND SLOPED EXCAVATION WALLS.
5. REQUIREMENTS FOR HANDLING AND INSTALLATION:
• TO MAINTAIN THE WIDTH OF CHAMBERS DURING SHIPPING AND HANDLING, CHAMBERS SHALL HAVE INTEGRAL, INTERLOCKING STACKING LUGS.
• TO ENSURE A SECURE JOINT DURING INSTALLATION AND BACKFILL, THE HEIGHT OF THE CHAMBER JOINT SHALL NOT BE LESS THAN 2".
• TO ENSURE THE INTEGRITY OF THE ARCH SHAPE DURING INSTALLATION, a) THE ARCH STIFFNESS CONSTANT AS DEFINED IN SECTION 6.2.8 OF ASTM F2418 SHALL BE GREATER THAN OR EQUAL TO 550 LBS/IN. AND b) TO RESIST CHAMBER DEFORMATION DURING INSTALLATION AT ELEVATED TEMPERATURES (ABOVE 73° F / 23° C), CHAMBERS SHALL BE PRODUCED FROM REFLECTIVE GOLD OR YELLOW COLORS.

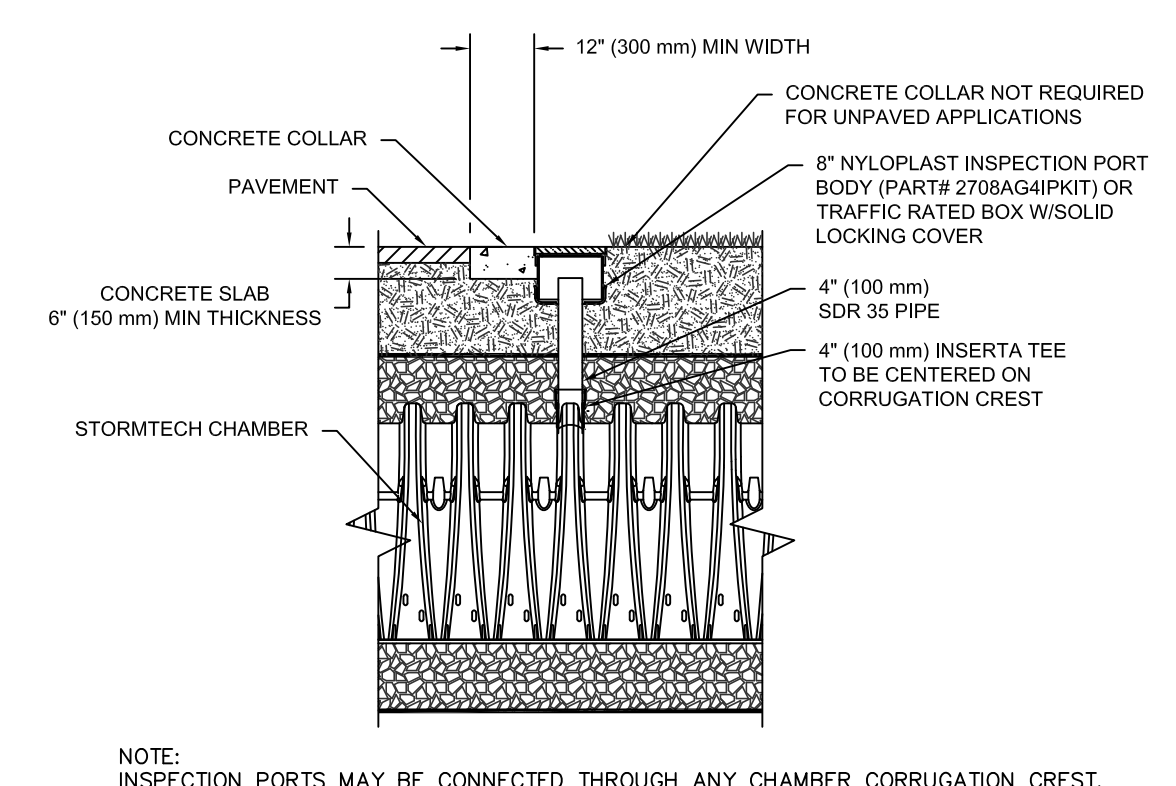
STORMTECH SC-740 CROSS SECTION DETAIL
NOT TO SCALE



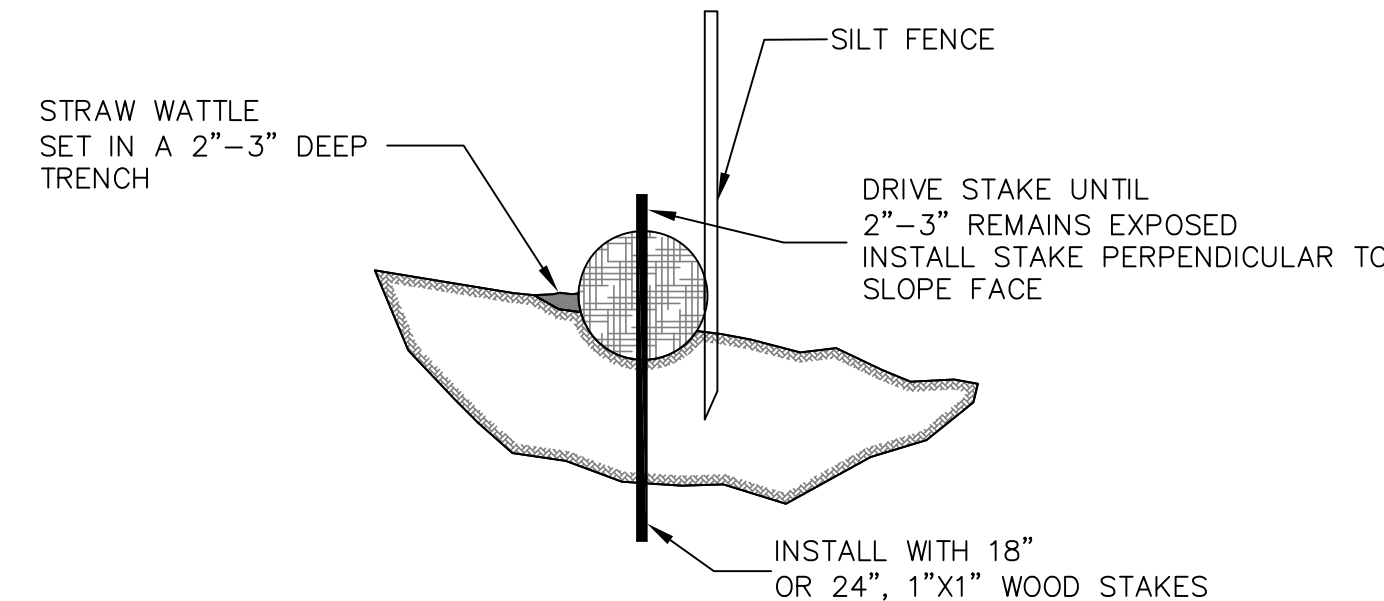
AREA DRAIN
NOT TO SCALE



ROOF DRAIN CONNECTION
NOT TO SCALE



4\"/>



STRAW WATTLE INSTALLATION
NOT TO SCALE

SITE ADDRESS:

#37
LEXINGTON
ROAD

Concord, Massachusetts 01742

PREPARED FOR:

Concord Art
Association
37 Lexington Road
Concord, MA 01742

HANCOCK
ASSOCIATES

Civil Engineers
Land Surveyors
Landscape Architects
Environmental
Consultants

34 CHELMSFORD STREET, CHELMSFORD, MA 01824
VOICE (978) 244-0110, FAX (978) 244-1133
WWW.HANCOCKASSOCIATES.COM

NO.	BY	APP	DATE	ISSUE/REVISION DESCRIPTION
3.	JR	BG	11/06/24	REDUCED ADDITION FOOTPRINT
2.	JR	BG	01/24/23	TOWN ENGINEERING COMMENTS
1.	JR	BG	12/12/22	TOWN ENGINEERING COMMENTS

DATE: 10/12/22 DESIGN BY: JR
SCALE: AS SHOWN DRAWN BY: JR
APPRVD. BY: BG CHECK BY: JP

SITE
DETAILS

DWG: 25987eng.dwg
LAYOUT: SP
SHEET: 1 OF 1
JOB NO.: 25987

1

CCVA Plant List - 11/6/2024							
Native	Abv.	Botanical Name	Common Name	Number	Size	Spacing	Notes
		Trees					
x	BL	<i>Betula populifolia</i> 'Whitespire'	Gray Birch	7	10'	6'-8'	single stem
x	LT	<i>Ulmus americana</i> 'Jefferson'	American Elm	1	4" cal.	na	
x	MV	<i>Magnolia virginiana</i>	Sweetbay Magnolia	3	8'	14'	single stem
x	TO	<i>Thuja occidentalis</i> 'Hetz'	Hetz Wintergreen Arborvitae	2	10'		
		Shrubs					
	HI	<i>Hamamelis x intermedia</i> 'Jelena'	Common Witchhazel	1	3-4'		
x	HA	<i>Hydrangea arborescens</i> 'Haas Halo'	Haas Halo Smooth Hydrangea	10	2 ga.	3.5' o.c.	
	IM	<i>Ilex meserveae</i> 'China Girl'	Blue Maid Holly	8	4'	3.5' o.c.	transplant
x	KL	<i>Kalmia latifolia</i> 'Hoffman's Pink'	Mountain Laurel	7	3'	4' o.c.	or other pink variety
x	LF	<i>Leucothoe fontanesiana</i> 'Compacta'	Compact Leucothoe	12	2'	3.5' o.c.	
	RC	<i>Rhododendron catawbiense</i>	Catawba Rhododendron	13	4'	5' o.c.	or pale pink variety
	SM	<i>Syringa meyeri</i> 'Palibin'	Korean Lilac	6	2'	4' o.c.	
	TMG	<i>Taxus x media</i> 'Greenwave'	Greenwave Yew	7	2'	4' o.c.	
	TX	<i>Taxus x media</i> 'Hicksii'	Hicks Yew	12	4' b&b	4' o.c.	
		Transplants					
x	HQ	<i>Hydrangea quercifolia</i>	Oakleaf Hydrangea	6		4' o.c.	transplant
x	HQP	<i>Hydrangea quercifolia</i> 'Pee Wee'	Pee Wee Oakleaf Hydrangea	4		4' o.c.	transplant
	VC	<i>Viburnum carlesii</i>	Korean Spice Viburnum	1			transplant
		Perennials/Ferns/Groundcovers					
		<i>Ajuga reptans</i> 'Chocolate Chip'	Bugleweed	24	4"	12" o.c.	
x		<i>Asarum canadense</i>	Canada Wild Ginger	60	1/2 gal.	15" o.c.	
		<i>Asarum europaeum</i>	European Ginger	20	1/2 gal.	15" o.c.	
x		<i>Athyrium filix-femina</i>	Lady Fern	76	1 gal.	24" o.c.	
		<i>Gallium odoratum</i>	Sweet Woodruff	24	1/2 gal.	12" o.c.	smaller?
		<i>Geranium cantabrigiense</i> 'Biokovo'	Biokovo Geranium	100	1 gal.	18" o.c.	smaller?
		<i>Helleborus foetidus</i>	Stinking Hellebore	40	1 gal.	24" o.c.	
		<i>Helleborus hybridus</i> 'purple'	Purple Hybrid Lenten Rose	6	1 gal.	24" o.c.	
		<i>Helleborus orientalis</i>	Lenten Rose (white not rose)	24	1 gal.	24" o.c.	
x		<i>Iris crestata</i>	Crested Iris	10	1/2 gal.	15" o.c.	
x		<i>Lobelia cardinalis</i>	Cardinal Flower	18	1/2 gal.	18" o.c.	
x		<i>Onoclea sensibilis</i>	Sensitive Fern	12	1 gal.	18" o.c.	
x		<i>Osmunda cinnamomea</i>	Cinnamon Fern	12	1 gal.	24" o.c.	
x		<i>Phlox subulata</i> 'Emerald Skies'	Blue Moss Phlox	16	1 gal.	18" o.c.	smaller?
x		<i>Polygonatum pubescens</i>	Downy Solomon's Seal	60	1 gal.	18" o.c.	
x		<i>Sedum ternatum</i> 'Larinem Park'	Woodland Stonecrop	12	4"	15" o.c.	
x		<i>Sisyrinchium angustifolium</i> 'lucerne'	Blue Eyed Grass	50	1/2 gal.	18" o.c.	
x		<i>Symphotrichum oblongifolium</i> 'October Skies'	October Skies Aster	5	1 gal.	24" o.c.	
x		<i>Tiarella cordifolia</i> 'Running Tapestry'	Foam Flower	150	4"	15" o.c.	
x		<i>Waldenstina fragarioides</i>	Barren Strawberry	525	4"/flat	15" o.c.	

Standard Planting Warranty Terms – 1 Year



Warranties Effective 01-01-2021

We will replace or credit all nursery stock supplied and installed by us that fail to survive for a period of one year from the date of project completion. Plants will only be replaced one time at no charge for materials and labor. Replacement plants are not warranted. Liability not to exceed plant value. Seeded turf is under a warranty for 1 year if seeded between the dates of 3/15-6/15 and/or 8/15-10/15.

The following are expressly excluded from coverage by this warranty: Perennials, Groundcover, other non-hardy plants, bare root plants, plants in containers above ground, client-supplied plants, transplants. Transplanting, in most circumstances, is successful. However, to insure success we must prune each plant moderately to severely as we see fit before its relocation is started. Bare root groundcovers under 4" pot size are not warranted.

All construction shall, unless otherwise specified herein, carry a one year warranty from the date on the invoice on materials and workmanship excluding neglected maintenance, misuse, vandalism, or damage from acts of God. Where applicable, manufacturers' warranty shall apply. Warranties will be voided in cases of physical and or chemical damage, neglect in watering or pest control, or in accounts over 60 days past due from date of invoice. All material is warranted to be as specified. All work is to be completed in a workmanlike manner according to standard practices.

Conditions

We assume no responsibility for the occurrence of or development of any type of fungus or mold and are not liable for its development or clean up. All material is guaranteed to be as specified, and the above work to be performed in accordance with the drawings and specifications submitted for above work and completed in a substantial workmanlike manner for the sum of as noted in Prime Contract with payments to be made per the contract documents.

It is the customer's responsibility to locate, clearly identify, and notify Onyx Corporation of all underground conduits, wiring, pipes, irrigation, septic systems, etc not located by "Dig Safe". Any damage to such underground conduits, wiring pipes, irrigation, septic systems, etc. shall not be the responsibility of Onyx Corporation. We have the right to substitute any plant of like genus and species under warranty. The landscape contractor shall not be held responsible for

concealed conditions such as, but not limited to, rock, water, clay pan, asphalt or any other obstacles encountered which are not apparent at the time of estimating.

Once material is delivered and installed, the responsibility for disappearance, theft, or vandalism shall be the customer's. It will be the customer's responsibility to clear the area to be landscaped of all debris, building materials and any other obstructions, unless Onyx Corporation is contracted to do so. Substitutions of plant material may be necessary due to the availability of certain materials, with the client approval.**Please be sure not to shovel snow/ice onto plant material in winter conditions. Broken branches will not be covered by warranty.**

Proper drip irrigation, fertilizing, and pest control are necessary to maintain healthy plant growth. Warranties will be voided in cases of physical and/or chemical damage, neglect in watering or pest control, or in accounts over 60 days past due from the date of invoice. Once installed, we are not responsible for damage from acts of God or extreme weather conditions, theft, vandalism, or disappearance.

Before, during, or after installation, excessive storm damage may cause erosion of mulching and planting areas, dry streambeds and groundcover areas. Onyx Corporation will not be held responsible for storm damage. Onyx will restore the areas to their original condition after signing a work order to approve such restoration.

Warranty Claims Summary:

Please remember that plants are living entities and need care as such. Please call us with any questions you may have about plant care Onyx Office: 978 263-1185. Onyx Corporation guarantees plants as follows:

If planted by our professional landscape department:

- One (1) year guarantee for one (1) full replacement only.**
- Replacements not guaranteed.

EXCEPTIONS to the warranty (plants not guaranteed) are annuals, mums (& any other plants designated not winter hardy at the time of purchase), plants not planted in the ground, and clearance plants (plants discounted 40% or more). PERENNIALS are only guaranteed to last the season (Ending October 15th). This includes ornamental grass, rose, butterfly bush, peony, and caryopteris.

Your guarantee is void if:

- Payment is not made in full within the terms of the original agreement.

- Purchaser has not notified Onyx Corporation of unusual or abnormal conditions of growth (e.g., no leaves, leaves dropping, bark cracks, insects, etc.).
- Plants die due to gross negligence [e.g., failure to water regularly using drip irrigation (more often during warmer temperatures (refer to Care Instructions for more information), failure to fertilize every two weeks during summer months, physical damage such as from mowers, weed eaters, cars, etc.]
- Plants are damaged or killed due to acts of nature such as lightning, tornadoes, drought, abnormal frost, ice storms and/or floods, etc.
- Plants are killed due to human or wildlife/animal damage.

Guarantee is not transferable and does not cover further care or maintenance of the plant



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248455888
Apr. 23, 2009 LTR 4168C E0
04-2275153 000000 00 000
00014016
BODC: TE

CONCORD ART ASSOCIATION
37 LEXINGTON RD
CONCORD MA 01742-2512



017274

Employer Identification Number: 04-2275153
Person to Contact: SELLERS
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your request of Apr. 14, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in AUGUST 1969, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Concord Art Association, Inc.	
2 Business name/disregarded entity name, if different from above Concord Center for the Visual Arts	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.	
<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see Instructions) ▶ 501c3 nonprofit	
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>	
5 Address (number, street, and apt. or suite no.) See instructions. 37 Lexington Road	Requester's name and address (optional)
6 City, state, and ZIP code Concord, MA 01742	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number																					
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Employer identification number																					
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0	4		-	2	2	7	5	1	5	3											

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶ 01/13/24
------------------	----------------------------	-----------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

CONCORD ART ASSOCIATION

FINANCIAL STATEMENTS

With Independent Auditor's Report

—————
June 30, 2024 and 2023

SCHEID DEIGNAN BROWN PC

Certified Public Accountants ■ Advisors

CONCORD ART ASSOCIATION

Financial Statements

June 30, 2024 and 2023

C O N T E N T S

Independent Auditor's Report	1-3
Statement of Financial Position	4
Statement of Activities and Changes in Net Assets	5
Statement of Cash Flows	6
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Concord Art Association
Concord, Massachusetts

Opinion

We have audited the accompanying financial statements of Concord Art Association (a nonprofit association), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities and change in net assets, cash flows and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Concord Art Association, as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Concord Art Association and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Concord Art Association's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Scheid Deignan Brown PC

Concord, MA 01742

April 28, 2025

CONCORD ART ASSOCIATION

Statement of Financial Position June 30, 2024 (With Comparative Totals for 2023)

Assets	<u>2024</u>	<u>2023</u>
Current assets		
Cash - without donor restriction	\$ 229,468	\$ 426,895
Cash - with donor restriction	11,000	11,000
Accounts Receivable	4,925	-
Pledges receivable - current portion	66,276	158,496
Prepaid expenses	5,645	4,598
Marketable securities - without donor restriction	2,169,535	1,443,292
Marketable securities - with donor restriction	<u>160,337</u>	<u>127,378</u>
Total current assets	<u>2,647,185</u>	<u>2,171,659</u>
Non - current assets		
Pledges receivable - non current portion	19,875	-
Property and equipment, net without donor restriction	296,850	235,336
Property and equipment, net with donor restriction	613,380	639,523
Collections - see note 5	<u>-</u>	<u>-</u>
Total non-current assets	<u>930,105</u>	<u>874,859</u>
Total assets	<u>\$ 3,577,290</u>	<u>\$ 3,046,518</u>
Liabilities		
Current liabilities		
Accounts payable & accrued expenses	\$ 48,657	\$ 42,801
Contract liabilities	<u>25,218</u>	<u>45,093</u>
Total current liabilities	73,875	87,894
Net Assets		
Without donor restrictions	2,718,697	2,180,721
With donor restrictions	<u>784,718</u>	<u>777,903</u>
Total net assets	<u>3,503,415</u>	<u>2,958,624</u>
Total liabilities and net assets	<u>\$ 3,577,290</u>	<u>\$ 3,046,518</u>

See accompanying notes and independent auditor's report.

CONCORD ART ASSOCIATION

Statement of Activities and Change in Net Assets For the Year Ended June 30, 2024 (With Comparative Totals for 2023)

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>	<u>2023 Total</u>
Revenue and support:				
Contributions	\$ 407,270	\$ 3,000	\$ 410,270	\$ 428,545
Service fees				
Workshop fees	243,350		243,350	240,686
Artist entry fees	18,100		18,100	17,225
Exhibitions sales; net of paid to artists	31,586		31,586	29,187
Other income	1,622		1,622	4,431
Member Dues	62,495		62,495	60,915
Rental revenue	10,185		10,185	13,580
Special events; net of expenses	14,108		14,108	8,238
Dividend and interest income	53,305	1,324	54,629	30,126
Investment income, net of expenses	233,815	32,134	265,949	180,508
Net assets released from restrictions	3,500	(3,500)	-	-
Total revenue and support	<u>1,079,337</u>	<u>32,958</u>	<u>1,112,295</u>	<u>1,013,440</u>
Expenses:				
Program services	345,493	26,143	371,636	379,103
Supporting services	195,868		195,868	184,400
Total expenses	<u>541,361</u>	<u>26,143</u>	<u>567,503</u>	<u>563,502</u>
Change in net assets	537,976	6,815	544,791	449,937
Net assets - beginning of year	<u>2,180,721</u>	<u>777,903</u>	<u>2,958,624</u>	<u>2,508,687</u>
Net assets - end of year	<u>\$ 2,718,697</u>	<u>\$ 784,718</u>	<u>\$ 3,503,415</u>	<u>\$ 2,958,624</u>

CONCORD ART ASSOCIATION

Statement of Cash Flows For the Year Ended June 30, 2024 (With Comparative Totals for 2023)

	<u>2024</u>	<u>2023</u>
Cash flows from operating activities:		
Increase in net assets	\$ 544,791	\$ 449,937
Adjustments to reconcile changes in net assets to net cash (used) in operating activities:		
Depreciation	27,615	27,488
Realized gain from the sale of securities - w/out restriction	-	(9,892)
Unrealized (gain) loss on securities w/out restriction	(233,815)	(150,149)
Unrealized gain on securities with restriction	(32,538)	(18,745)
Change in:		
Accounts receivable	(4,925)	-
Pledges receivable	72,345	(110,329)
Prepaid expenses	(1,047)	3,794
Accounts payable & accrued expenses	5,856	(35,978)
Contract liabilities	(19,875)	25,325
	<u>358,408</u>	<u>181,450</u>
Cash flows from investing activities:		
Purchase of property and equipment	(62,986)	(120,920)
Donation of securities w/out restriction	(31,142)	(3,212)
Proceeds from the sale of securities w/out restriction	(433,585)	132,464
Purchase of securities w/out restriction	(28,121)	(112,164)
	<u>(555,834)</u>	<u>(103,832)</u>
Net increase in cash	(197,427)	77,618
Cash at beginning of period	<u>437,895</u>	<u>360,277</u>
Cash at end of period	<u>\$ 240,468</u>	<u>\$ 437,895</u>
Supplemental schedule of cash flow information:		
Cash without donor restriction	\$ 229,468	\$ 426,895
Cash with donor restriction	11,000	11,000
	<u>\$ 240,468</u>	<u>\$ 437,895</u>

See accompanying notes and independent auditor's report.

CONCORD ART ASSOCIATION

Statement of Functional Expenses For the Year Ended June 30, 2024 (With Comparative Totals for 2023)

	Supporting Services			2024 Total	2023 Total
	Program Services	Fundraising	Management and General		
Expenses:					
Salaries and wages	\$ 101,394	\$ 69,397	\$ 72,335	\$ 243,126	\$ 250,350
Workshop expenses	114,943	-	-	114,943	108,375
Depreciation expense	23,567	1,381	2,668	27,615	27,488
Repairs & maintenance	18,186	1,397	8,365	27,949	26,696
Payroll taxes	10,029	5,583	3,977	19,589	20,544
Professional fees	7,059	-	21,637	28,696	32,931
Bank and processing fees	17,726	945	234	18,906	18,180
Insurance	16,582	977	1,984	19,542	15,809
Utilities	10,861	636	1,229	12,726	12,937
Exhibition expenses	22,286	-	-	22,286	15,570
Fees, dues and subscriptions	8,792	465	678	9,934	8,944
Printing	1,368	72	105	1,546	8,525
Office expense	8,738	462	673	9,874	8,282
Scholarships awarded	1,000	-	-	1,000	1,000
Advertising	5,007	-	-	5,007	5,820
Employee benefits	699	389	278	1,365	920
Other expenses	-	-	-	-	565
Collection preservation expense	3,400	-	-	3,400	568
Total expenses	\$ 371,636	\$ 81,705	\$ 114,163	\$ 567,503	\$ 563,502

See accompanying notes and independent auditor's report.

CONCORD ART ASSOCIATION
Notes to the Financial Statements
Years Ended June 30, 2024 and 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies is presented to assist in understanding the Association's financial statements. The financial statements and notes are representations of management who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles (GAAP) for not-for-profit entities and they have been consistently applied in the preparation of these financial statements.

Nature of Activities

Concord Art Association, was founded by Elizabeth Wentworth Roberts, an artist and philanthropist, in 1917. At the time, Concord Art Association held its annual exhibitions in the Town Hall. In 1922, Roberts purchased the Jonathan Ball House, a 18th century building, located at 37 Lexington Road, in downtown Concord, Massachusetts. Roberts employed Lois Lilley Howe, Boston's First Female Architect to transform the Ball House into the future home of Concord Art Association, known at the time as 'Concord Arts Centre', and often referred to as 'Concord Center for the Visual Arts' at present day.

The Association continues to promote art within the community in various ways including, among others, maintaining a gallery with exhibitions for display and sale of various art works, class instruction, and workshops.

The mission of the Association continues to be that of its founder Elizabeth Wentworth Roberts, which is to promote and advance the visual arts, artists and to sustain the cultural community.

Basis of Accounting

The Association prepares its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. In following this basis, the Association recognizes income and expenses when the performance obligation is satisfied. Other significant accounting policies used by the Association are as follows:

CONCORD ART ASSOCIATION
Notes to the Financial Statements
Years Ended June 30, 2024 and 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents

For financial statement purposes, the Association considers all highly liquid investments with maturities of three months or less when purchased to be cash equivalents. The Association also considers all bank certificates of deposit to be cash equivalents because management does not believe there is any significant risk if these deposits are cashed out before maturity. Restricted cash is segregated and classified based on donor stipulations.

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

Pledges Receivable

Pledges receivable consist of unconditional promises to give and are recorded in the year the promise is made. Receivables that are expected to be collected within one year are recorded at their net realizable value. Receivables that are expected to be collected in future years are recorded at the present value of estimated future cash flows.

The discounts on these amounts are computed using risk-free interest rates applicable to the years in which the promises are made, commensurate with expected future payments. Conditional promises to give are not included until the conditions are substantially met. An allowance for uncollectible pledges receivable has not been recorded as the Association expects to collect all amounts within one to two years.

Accounts Receivable

Accounts receivable are carried at cost. It is the policy of management to review and evaluate outstanding accounts receivable to establish an allowance for doubtful accounts based on the assessment of individual accounts. As of June 30, 2024, the Association considers its accounts receivable to be fully collectible. Accordingly, no allowance for doubtful accounts is required.

Property and Equipment

Land and original building are carried at the estimated market values as of the date of the contribution in 1922 as described in Note 4. Consequently land, original building and any additions to the land or building, which cannot be readily removed, are treated as additions to net assets with donor restrictions. Furniture, and equipment are stated at cost. Depreciation is provided over the estimated useful lives of the assets involved using the straight-line method.

CONCORD ART ASSOCIATION
Notes to the Financial Statements
Years Ended June 30, 2024 and 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Collections

Collection items acquired either through purchase or donation are not capitalized. Purchases of collection items are recorded as decreases in net assets without donor restrictions if purchased with assets without donor restrictions and as decreases in net assets with donor restrictions if purchased with donor-restricted assets. Contributions of collection items are not recognized in the Statement of Activities. Proceeds from deaccessions or insurance recoveries are reflected on the statement of activities based on the absence or existence and nature of donor-imposed restrictions.

Contract Liability

Cash received from class tuitions, workshop registration fees and sales of gift cards in the current fiscal year, for next fiscal year, are recognized as unearned income on the statement of financial position in contract liabilities. When the class or event commences, the income and related expenses are recorded in the statement of activities.

Net Assets

The financial statements report net assets and changes in net assets in two classes that based upon the existence or absence of restrictions on use that are placed by its donor, as follows:

Without Donor Restriction – Net assets without donor restriction are all resources over which the governing board has discretionary control. The only limits on the use of these net assets are the broad limits resulting from the nature of the Association, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations. The governing board of the Association may elect to designate such resources for specific purposes. This designation may be removed at the board’s discretion.

CONCORD ART ASSOCIATION
Notes to the Financial Statements
Years Ended June 30, 2024 and 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

With Donor Restriction – Net assets with donor restriction are all resources, the use of which is limited by donor-imposed stipulations. When a donor’s restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition of fixed assets are reported as net assets with donor restrictions until the specified asset is placed in service by the Association.

When the Association believes donor-imposed restrictions exist but the precise classification is not definitive, the net assets are classified as donor restricted. Once the donor’s intention is clearly established or the restrictions imposed by the donor change, the Association will reclassify the net assets in the appropriate net asset classification.

Revenue recognition

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions and/or time restrictions. Revenues received with stipulations that limit its use are reported as net assets with donor restrictions until the stipulated time restriction ends or purpose restriction is accomplished.

The Organization follows ASU No. 2014-09 Revenue from Contracts with Customers (Topic 606). The core principle of this standard is that an entity shall recognize revenue depicting the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity is expected to be entitled in exchange for those goods and services. Earned revenue is recorded using a five-step principle-based process that requires entities to 1) identify the contract with the customer; 2) identify the performance obligations in the contract; 3) determine the transaction price; 4) allocate the transaction price to the performance obligations; and 5) recognize revenue when (or as) performance obligations are satisfied.

The Association recognizes revenue from sales of classes when the performance obligations of providing the services are met (i.e., the course has commenced a certain number of classes). After that point the fees are nonrefundable. Payments are required at the time of class registration; amounts received in advance are deferred to the applicable period.

CONCORD ART ASSOCIATION
Notes to the Financial Statements
Years Ended June 30, 2024 and 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contracts with Customers

The Association has analyzed the provisions of the FASB's ASC Topic 606, Revenue from Contracts with Customers, and has concluded that no material changes are necessary to conform with the new standard. All contracts with customer sales contain a short-term delivery element and revenue is recognized at a single point-in-time, when the service commences. Management does not believe significant judgement is involved in the timing or satisfaction of performance obligations.

Contributions and grants

Rental fees, which are nonrefundable, are recognized at the start of the month, the same time payment is required. Any amounts received in advance are also deferred to the applicable period.

The Association recognizes contributions and grants when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Contributions of assets other than cash are recorded at their estimated fair value at the date of the gift.

Unconditional promises to give with due dates scheduled after the date of the statement of financial position are shown as increases in net assets with donor restrictions and are reclassified to net assets without donor restrictions when the related purpose or time restrictions are met.

Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Service fee revenue

The Association recognizes revenue from class tuition fees, workshop registrations, artist entry fees, exhibition sales commissions net of payments to artists and product sales when the performance obligations of providing the services are met (i.e., the class starts or items sells). For classes, payments are due upon registration. A full refund, less a cancellation fee of 10% of the cost of the class, is given to students who withdraw from a class at least 10 days before it begins. No refund is given after the class or workshop start date.

CONCORD ART ASSOCIATION
Notes to the Financial Statements
Years Ended June 30, 2024 and 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

For products, payments are required at the time of purchase and sales are non-refundable. Amounts received in advance are deferred to the applicable period, and included in contract liabilities. All goods and services are transferred at a point in time. The Association does not provide for any warranties.

Rental revenue

The Association's galleries and gardens are available to rent for events, such as birthday parties, staff retreats, weddings and receptions. Revenue is recognized when the event occurs.

In Kind

The value of in-kind revenue is recognized as support at the estimated fair market value at the time that the services or gifts are received, with an equal and offsetting amount included in the appropriate asset or expense category, as applicable. The value is recognized if the services received create or enhance financial assets or require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.

Various members, including among others the Board of Directors and volunteers at functions and other events, donate their time to the Association. No amounts have been recognized in the Statement of Activities and Change in Net Assets for time contributed by the Association's volunteers, because they do not meet the criteria for recognition.

Expenses

Expenses are recorded by the Association on an accrual basis. Expenses paid in advance and not yet incurred are recorded as prepaid until the applicable period.

Expenses are reported as decreases in net assets without donor restrictions. Expirations of donor restrictions on net assets are reported as reclassifications between the applicable classes of net assets. Expirations of donor restrictions occur when a donor-imposed restriction is fulfilled to the extent of the expense incurred unless the expense is for a purpose that is directly attributable to another specified external source of revenue.

CONCORD ART ASSOCIATION
Notes to the Financial Statements
Years Ended June 30, 2024 and 2023

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 Association. 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 Association.

Fundraising Expense

Total fund-raising expense for the years ended June 30, 2024 and 2023 was \$81,705 and \$79,326 respectively. Fund-raising expenses related to total expenses for the years ended June 30, 2024 and 2023 was 14% and 14% respectively.

Advertising

Advertising costs are expensed as incurred. Advertising expense for the years ended June 30, 2024 and 2023 was \$5,007 and \$5,820 respectively.

Use of estimates

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

CONCORD ART ASSOCIATION
Notes to the Financial Statements
Years Ended June 30, 2024 and 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes

Under Section 501(c)(6) of the Internal Revenue Code, the Association is exempt from federal income tax on all income except unrelated business income as noted under Section 511 of the Internal Revenue Code. Internal Revenue Code Section 513(a) defines an unrelated trade or business of an exempt organization as any trade or business which is not substantially related to the exercise or performance of its exempt purpose. The Association did not incur income tax expense related to unrelated business income for the year ended June 30, 2024.

The Association follows the provisions of FASB ASC 740-10, Accounting for Uncertainty in Income Taxes, and the Association 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 June 30, 2024.

The Association's tax filings are still open to examination by taxing authorities for the fiscal years 2021 and later, though there are no known years under examination.

2023 Comparative Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class or functional expense category. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Association's financial statements for the year ended June 30, 2023, from which the summarized information was derived.

Reclassifications

Certain reclassifications may have been made to the 2023 financial statement presentation to correspond to the current year's format.

CONCORD ART ASSOCIATION
Notes to the Financial Statements
Years Ended June 30, 2024 and 2023

NOTE 2 – FAIR VALUE MEASUREMENTS

Concord Art Association follows the guidance of ASC Topic 820 for fair value measurements of financial assets and financial liabilities and for fair value measurement of nonfinancial items that are recognized or disclosed at fair value in the financial statements on a recurring basis. ASU Topic 820 established a fair value hierarchy that prioritized the inputs to valuation techniques used to measure fair value.

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and lowest priority to measurements involving significant unobservable inputs (level 3). The three levels of the fair value hierarchy are as follows:

Level 1 - Valuations are based on unadjusted quoted prices in active markets for identical instruments that Concord Art Association has the ability to access at the measurement date.

Level 2 – Valuations are based on quoted prices in markets that are not active or model inputs that are observable either directly or indirectly for substantially the full term of the investments, such as interest rates and yield curves that are observable at commonly quoted intervals.

Level 3- Valuations are based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement.

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

The inputs or methodology used for valuing securities are not necessarily an indication of the risk associated with investing in those securities. The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The preceding methods described may produce a fair value calculation that may be indicative of the net realized value or reflective of future fair values. Furthermore, although the Association believes its valuation methods are appropriate and consistent with the other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

CONCORD ART ASSOCIATION
Notes to the Financial Statements
Years Ended June 30, 2024 and 2023

NOTE 3 – MARKETABLE SECURITIES

The Association’s investments are all Level 1 and consisted of the following at June 30:

	<u>2024</u>	<u>2023</u>
Mutual Funds	1,477,864	1,213,422
Money Market Funds	852,008	357,248
Total investment at market value	<u>\$2,329,872</u>	<u>\$1,570,670</u>

Market value is based on closing values for listed securities.

The composition of the Association’s investments by net asset class as of June 30, was:

	<u>2024</u>	<u>2023</u>
Without donor restriction	\$2,169,534	\$1,443,292
With donor restriction	\$160,337	\$127,378
Total	<u>\$2,329,872</u>	<u>\$1,570,670</u>

The return on marketable securities consisted of the following for the years ended June 30:

	<u>2024</u>	<u>2023</u>
Interest and dividends	\$37,659	\$25,706
Realized gain (loss)		9,892
Unrealized gain	<u>265,949</u>	<u>170,616</u>
Net investment income	<u>\$303,609</u>	<u>\$206,214</u>

At June 30, 2024, there were two funds considered a significant concentration (over 10% of total holdings) and were as follows:

<u>Name</u>	<u>Fair Value</u>	<u>Percent</u>
Fid US Sustain Index Fund	\$ 842,315	36%
Vanguard Ttl World Stk Idx Admiral Shs	475,210	20%



CONCORD ART ASSOCIATION
Notes to the Financial Statements
Years Ended June 30, 2024 and 2023

NOTE 3 – MARKETABLE SECURITIES (continued)

At June 30, 2023, there were two funds considered a significant concentration (over 10% of total holdings) and were as follows:

<u>Name</u>	<u>Fair Value</u>	<u>Percent</u>
Fid US Sustain Index Fund	\$ 590,573	38%
Vanguard Ttl World Stk Idx Admiral Shs	495,289	32%

NOTE 4 – PROPERTY AND EQUIPMENT

As referenced in Note 1, the land and original building are carried at estimated market value as of the date of the contribution in 1922. Under the terms of the gift, the land and building located at 37 Lexington Road in Concord are to be used by the Association for the encouragement, promotion and advancement of art and art exhibitions for the public. Should the Association cease to exist or not use the premises as directed, then the land and building will become the property of the Society for the Preservation of New England Antiquities, Inc. Accordingly, the carrying value of land, building and improvements and additions to the building, net of accumulated depreciation, are reported as net assets with donor restrictions.

The following is a summary of the Association’s non-current assets as of June 30:

<u>Asset Category</u>	<u>Estimated Life</u>	<u>2024</u>	<u>2023</u>
Land – with donor restriction	N/A	\$11,415	\$11,415
Furniture and equipment	5 -7	92,261	84,316
Building - with donor restriction	40	1,063,608	1,063,608
Construction in Progress	N/A	285,456	230,415
Total		1,452,739	1,389,754
Less: Accumulated Depreciation		(542,509)	(514,895)
Net Book Value, with and without donor restriction		\$910,230	\$874,859

Depreciation expense for the years ended June 30, 2024 and June 30,2023 was \$27,615 and \$27,488 respectively.

CONCORD ART ASSOCIATION
Notes to the Financial Statements
Years Ended June 30, 2024 and 2023

NOTE 5 — COLLECTION OF ARTWORKS

The Association has a collection of artworks, appraised between 2000 and 2007 for approximately \$512,550, that is stored in the archive section of the Association. The Association has adopted a policy of not capitalizing the collection of artworks in its financial statements. Accordingly, no collection items are recognized as assets, whether they are purchased or received as a donation. The Association’s executive director is responsible for ensuring that the collection is protected and preserved. It is the policy of the Association that proceeds from the sale of any collection items are to be used to purchase additional collection items. No items were purchased for or removed from the collection for the years ended 2023 or 2024.

NOTE 6 – CONTRACT BALANCES

The timing of revenue recognition, billings, and cash collections results in billed accounts receivable, unbilled receivables (contract assets), and customer advances and deposits (contract liabilities) on the Statement of Financial Position.

Generally, payment occurs prior to revenue recognition, resulting in contract liabilities. These deposits are liquidated when revenue is recognized. It is not a practice of the Association to bill subsequent to revenue recognition, resulting in contract assets. In addition, we sometimes provide services and recognize revenue before a payment from our customers, resulting in contract accounts receivable.

The beginning and ending contract balances were as follows:

	June 30, 2024	June 30, 2023
Contract assets	-	-
Contract liabilities	26,218	45,093

The decrease in Pledges receivable was due to the increase in centennial campaign donation collections; \$366,348 for the year ended June 30, 2024 whereas only \$219,170 was collected for the year ended June 30, 2023. The decrease in Contract liabilities year over year was due to an evening out of the demand in classes and workshops enrollment. Workshop revenue for the years ended June 30, 2024 and 2023 was \$243,351 (28% of total revenue) and \$240,661 (28% of total revenue) respectively.

Revenue recognized for the years ended June 30, 2024 and 2023 that was included in the contract liability balance at the beginning of the year was \$31,925, and \$15,195 respectively.

CONCORD ART ASSOCIATION
Notes to the Financial Statements
Years Ended June 30, 2024 and 2023

NOTE 7 – NET ASSETS

Net assets with donor restrictions consist of amounts presently available for use, but expendable only for the purposes specified by the donor. Donor restricted net assets are restricted for various purposes. At June 30, the amounts are split between:

	<u>2024</u>	<u>2023</u>
Total Net Assets without Donor Restrictions	<u>\$ 2,718,697</u>	<u>\$ 2,180,721</u>
Restrictions:		
Building Fund	\$ 613,380	\$ 639,523
Nancy T. Baldwin memorial fund	27,473	22,196
Frances N. Roddy memorial fund	132,864	105,184
Art Acquisition Fund	<u>11,000</u>	<u>11,000</u>
Total Net Assets with Donor Restrictions	<u>\$ 784,718</u>	<u>\$ 777,903</u>

NOTE 8 – SERVICE FEES

The net proceeds from workshops and classes for the years ended June 30, 2024 and 2023 were:

	<u>2024</u>	<u>2023</u>
Total collected	\$ 243,350	\$ 240,686
Less: total expenses	<u>(114,943)</u>	<u>(108,375)</u>
Net workshop revenue	<u><u>\$ 128,407</u></u>	<u><u>\$ 132,310</u></u>

Net commissions on exhibition sales for the years ended June 30, 2023 and 2022 were:

	<u>2024</u>	<u>2022</u>
Exhibition sales	\$ 108,859	\$ 79,682
Less: amount paid to artists	<u>(77,273)</u>	<u>(50,496)</u>
Net commissions	<u><u>\$ 31,586</u></u>	<u><u>\$ 29,187</u></u>

For the years ended June 30, 2024 and June 30, 2023 there was no bad debt expense on customer accounts.

CONCORD ART ASSOCIATION
Notes to the Financial Statements
Years Ended June 30, 2024 and 2023

NOTE 9– LIQUIDITY

Concord Art Association, receives significant contributions and operating income each year which are available to meet annual cash needs for general expenditures. The Association has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

At June 30, 2024 and 2023, existing financial assets and liquidity resources available within one year were as follows:

	2024	2023
Cash and cash equivalents	229,468	426,895
Accounts Receivable	4,925	-
Pledges receivable	86,151	158,496
Prepaid Expenses	5,645	4,598
Marketable securities - without donor restriction	2,169,535	1,443,292
Financial assets available to meet general expenditures within one year	2,495,724	2,033,281

NOTE 10 - SIGNIFICANT CONCENTRATIONS OF CREDIT RISK

The Association maintains certain cash balances in bank deposit and brokerage accounts, which at times, may exceed the federally insured limited. Management does not anticipate any material adverse consequence as a result of this concentration of credit, since The Association maintains its cash with high-quality financial institutions. The Association has a concentrated credit risk for pledges receivable due to substantially all of the balances are receivable from individuals located within the same geographic region.

NOTE 11 – SUBSEQUENT EVENTS

The Association has evaluated subsequent events through April 28, 2025, 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 June 30, 2024.

CONCLUDED.