



Lori A. Weaver  
Commissioner

Marie Noonan  
Director

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF HEALTH AND HUMAN SERVICES  
DIVISION FOR CHILDREN, YOUTH & FAMILIES

129 PLEASANT STREET, CONCORD, NH 03301-3857  
603-271-4451 1-800-852-3345 Ext. 4451  
Fax: 603-271-4729 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

ARC  
ST  
DEC 17 2025

November 20, 2025

Her Excellency, Governor Kelly A. Ayotte  
and the Honorable Council  
State House  
Concord, New Hampshire 03301

**REQUESTED ACTION**

Authorize the Department of Health and Human Services, Division for Children, Youth and Families, to amend an existing contract with Granite Pathways (VC# 228900), Manchester, NH, for Community Navigator services, to modify the scope of services to remove any activities that potentially do not comply with RSA 21-I:112-116 and ensure the agreement fully complies with the RSA requirements, with no change to the price limitation of \$732,570 and no change to the contract completion date of June 30, 2027, effective upon Governor and Council approval. 100% Federal Funds.

The original contract was approved by Governor and Council on May 3, 2023, item #24, and amended on June 25, 2025, item #186. The Community Navigator contract was the result of a competitive procurement.

**EXPLANATION**

The purpose of this request is to modify the scope of services to remove any activities that potentially do not comply with RSA 21-I:112-116 and ensure the agreement complies fully with the RSA requirements.

The Contractor provides outreach to families and community members who contact the Department's Division of Children, Youth, and Families (DCYF) to provide education and information about community supports and resources available to families as an opportunity to prevent child abuse and neglect.

Approximately 2,400 families will be served during State Fiscal Years 2026 and 2027.

The target population includes caregivers under 26 years of age, families with children under the age of three (3), pregnant women, and legal guardians who are reported to DCYF Central Intake but do not meet the stated criteria for a formal assessment. Screeners at DCYF Central Intake can also refer a reporter and family to the Community Navigator who does not fit within the target population but could benefit from resource information and support.

The Department monitors services through regular reports required by the Contractor.

Should the Governor and Council not authorize this request, the Department will not be complaint with RSA 21-I:112-116.

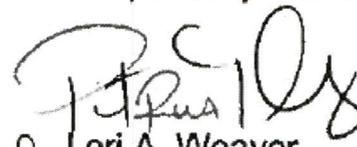
The Department has determined that the Contractor is in good standing with the Secretary of State's Office, has secured the required levels of insurance, and has provided evidence of authority to execute and be bound by the contract. The Department also requested and received approval from the Commissioner of Department of Information Technology, DoIT project # 2023-

Her Excellency, Governor Kelly A. Ayotte  
and the Honorable Council  
Page 2 of 2

081B. Documents supporting these assertions are available at the agency for review upon request. The Contractor is a non-profit organization, and the Department has also confirmed the Contractor is registered and in good standing with the Department of Justice's Charitable Division.

Area served: Statewide

Respectfully submitted,



Lori A. Weaver  
f Commissioner



**STATE OF NEW HAMPSHIRE**  
**DEPARTMENT OF INFORMATION TECHNOLOGY**

27 Hazen Drive | Concord, NH | 03301  
Fax: (603) 271-1516 | TDD: (800) 753-2964  
[doit.nh.gov](http://doit.nh.gov)



Denis Goulet, *Commissioner*

November 21, 2025

Lori A. Weaver, Commissioner  
Department of Health and Human Services  
State of New Hampshire  
129 Pleasant Street  
Concord, NH 03301

Dear Commissioner Weaver:

This letter represents formal notification that the Department of Information Technology (DoIT) has approved your agency's request to enter into a contract amendment with Granite Pathways, as described below and referenced as DoIT No. 2023-081B.

The purpose of this request is to modify the scope of services to remove any activities that potentially do not comply with RSA 21-I:112-116 and ensure the agreement fully complies with the RSA requirements.

The Total Price Limitation shall not change and remains \$732,570, effective upon Governor and Council approval with no change to the end date of June 30, 2027.

A copy of this letter must accompany the Department of Health and Human Services' submission to the Governor and Executive Council for approval.

Sincerely,

A handwritten signature in black ink that reads "Denis Goulet".

Denis Goulet

DG/jd  
DoIT #2023-081B

cc: Ken Gagne, IT Manager, DoIT

**State of New Hampshire  
Department of Health and Human Services  
Amendment #2**

This Amendment to the Community Navigator Program contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Granite Pathways ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on May 3, 2023 (Item #24), as amended on June 25, 2025 (Item #186); the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Modify Exhibit A, Revisions to Standard Provisions, by adding Subsection 1.3., to read:
  - 1.3 Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:
    - 6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, and the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.
2. Modify Exhibit B, Scope of Services, Section 1.29.5., to read:
  - 1.29.25. Reserved.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire  
Department of Health and Human Services

11/20/2025  
Date

DocuSigned by:  
*Marie Noonan*  
2FC6B724694F49F...  
Name: Marie Noonan  
Title: DCYF Director

Granite Pathways

11/20/2025  
Date

DocuSigned by:  
*Kenneth Brezenoff*  
7D7901CD281C4CF...  
Name: Kenneth Brezenoff  
Title: Authorized Signatory

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

11/21/2025

Date

DocuSigned by:  
*Robyn Guarino*  
748734844041480  
Name: Robyn Guarino  
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: \_\_\_\_\_ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:  
Title:

# State of New Hampshire

## Department of State

### CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that GRANITE PATHWAYS is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 08, 2009. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **613581**

Certificate Number: **0007037110**



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 31st day of January A.D. 2025.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan  
Secretary of State

**CERTIFICATE OF AUTHORITY**

I, Nick Brattan, hereby certify that:  
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Granite Pathways.  
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on 11/17/2025 at which a quorum of the Directors/shareholders were present and voting.  
(Date)

**VOTED:** That Kenneth Brezenoff Managing Director and General Counsel (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of Granite Pathways to enter into contracts or agreements with the State  
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30) days** from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 11/17/2025

Signed by:  
Nick Brattan  
Signature of Elected Officer  
Name: Nick Brattan  
Title: Chair of the Board



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
10/01/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> USI Insurance Services LLC 333 Westchester Ave, Suite 102 White Plains, NY 10604 914 459-6200	CONTACT NAME: <b>Faith Keegan</b>
	PHONE (A/C, No, Ext): <b>914 459-6200</b>
	FAX (A/C, No): <b>610 537-4220</b>
	E-MAIL ADDRESS: <b>Faith.Keegan@usi.com</b>
	INSURER(S) AFFORDING COVERAGE
	INSURER A : <b>Berkshire Hathaway Specialty Ins Co.</b>
	INSURER B : <b>Illinois Union Insurance Company</b>
	INSURER C : <b>Security National Insurance Company</b>
	INSURER D : <b>Sequoia Insurance Company</b>
	INSURER E :
	INSURER F :

**COVERAGES**                      **CERTIFICATE NUMBER:**                      **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:		47SPK25564210	09/30/2025	09/30/2026	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$1,000,000 MED EXP (Any one person) \$25,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$3,000,000 PRODUCTS - COMP/OP AGG \$3,000,000 \$
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY		47RWS14808211 All Other States 47SMA14808011 MA Only	09/30/2025	09/30/2026	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE		47SUM14808311	09/30/2025	09/30/2026	EACH OCCURRENCE \$10,000,000 AGGREGATE \$10,000,000
B	<input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$10000		XFLG47492075002	09/30/2025	09/30/2026	SEE BELOW \$EXCE \$5M/\$10M
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y <input checked="" type="checkbox"/> N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A	SWC1526062	12/08/2024	12/08/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$1,000,000
D			QWC1416613	12/08/2024	12/08/2025	E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000
A	Professional Liab		47SPK25564210	09/30/2025	09/30/2026	\$1M Per Occ / \$3M Agg
A	Sexual Abus/Moles		47SPK25564210	09/30/2025	09/30/2026	\$1M Per Occ / \$3M Agg

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
**\*\* Excess Liability Information \*\***

Carrier B: XFLG47492075002 Eff Date: 09/30/2025 Exp Date: 09/30/2026  
 Excess Liability Each Occ Limit: \$5,000,000  
 Excess Liability Aggregate Limit: \$5,000,000  
 (See Attached Descriptions)

<b>CERTIFICATE HOLDER</b>  State of New Hampshire, Department of Health and Human Services 129 Pleasant Street Concord, NH 03301	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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## DESCRIPTIONS (Continued from Page 1)

Evidence of Insurance

## NONPROFIT COVER SHEET

- A. Entity Name:** Granite Pathways; Signatory, Kenneth Brezenoff
- B. Entity's Contact Information:** **60 Rogers St. Suite 205, Manchester, NH, 03103, 633 3rd Avenue, 6th Floor New York, NY 10017-6943**  
**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: Erica Gesen Ungarelli, 603-519-7257/eungarelli@granitepathways.org

**Person responsible for Accuracy and Completeness of information provided:**

Name: Erica Gesen Ungarelli Title: Executive Director

Signature:  \_\_\_\_\_

**C. List Board of Directors and Affiliations**

<u>Name (Identify any additional role(s) in Parentheses)</u> E.g., John Doe (President)	<u>Affiliations</u>
Nick Brattan (Chair)	Retired- n/a, business owner
Lynne Westaway (Treasurer)	Retired, accountant
William Rider	Retired, CEO Mental Health Center of Manchester
James Sweeney, PhD	Private Practice Counseling
Peter Burke	Community Education, St. Joseph Hospital
Cassandra Durand	Director, Mental Health Center of Manchester
Patrick Long	Attorney
Kate Turcotte	Professor, MSW program at Colby Sawyer College
Gregory Hammond	BH professional, Seacoast Mental Health

**D. List Key Personnel (Resumes must be available upon request to the person(s) listed in section B or may be attached):**

<u>Name</u>	<u>Role</u>	<u>Annual Salary</u>	<u>Amount Paid From This Contract</u>
Erica Ungarelli	Executive Director	\$150,000	\$7,500.00
Brian Lemire	Operations Manager	\$64,870.00	\$22,704.00
Amanda Durand	Program Director	\$60,320.00	\$18,096.00

Lori Hebert	Director Community Based Programs	\$90,000	\$4,500.00
Jenica Mills	Community Navigator worker	\$40,705.60	\$40,705.60
Samantha Boutsianis	Program Coordinator	\$58,240.00	\$20,384.00
Kristi Souther	Supervisor	\$47,880.00	\$14,364.48

**DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY**

**E. Check one of the following:**

- The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**
- The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

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**CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION**

**F. Check one of the following:**

- is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (\*\* see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**
- is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**
- is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

\*\* Note: Attached screen shot from the DOJ Registered Charities List found at:

<https://nm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf>

New Hampshire Department of Justice		Registered Charities List				Charitable Trusts Unit	
		G = Good Standing; X = Not in Good Standing; S = Suspended					
Reg. No.	Charity Name	Address	City	State	Zip	Status	Report Due
35578	Grandmother Collective, Inc.	PO Box 4910	Philadelphia	PA	19119	U	11/15/2026
35261	Granite Advancement Project	1 Manorview Drive	Raymond	NH	03077	G	5/15/2026
31617	Granite Backcountry Alliance	PO Box 2854, 53 Technology Lane	North Conway	NH	03860	G	11/15/2025
13413	Granite Bench Charitable Foundation	PO Box 1532 AFT	Pennington	NJ	08534-1501	G	11/15/2025
33577	Granite CEO Peer Group	31 Gebig Road	Nottingham	NH	03290	X	5/15/2023
5525	Granite Evance Corporation	3 Barrell Court	Concord	NH	03301	G	2/15/2026
35486	Granite Hearth	PO Box 401	Dover	NH	03821	G	5/15/2026
18287	Granite Institute	PO Box 28	Woodsville	NH	03785	X	5/15/2020
33227	Granite Outdoor Alliance	53 Technology Lane Suite 9	Conway	NH	03818	G	5/15/2025
18185	Granite Pathways	60 Rogers Street	Manchester	NH	03103	G	2/15/2026
16710	Granite Springs Foundation	1 NH Avenue, Suite 101	Portsmouth	NH	03801	X	5/15/2024
18430	Granite State Adaptive	44 Mirror Lake Drive	Mirror Lake	NH	03853	G	8/15/2025
12932	Granite State Ambassadors, Inc.	470 Mast Road	Goffstown	NH	03045	G	11/15/2025
13017	Granite State Animal League	PO Box 265	Franklin	NH	03235	G	5/15/2026
14239	Granite State Area of Narcotics Anonymous, Inc.	215 Bridge Street, 2nd Floor	Manchester	NH	03104	G	11/15/2025
18875	Granite State Association of Future Farmers of America	NH DAMF	Concord	NH	03301	G	5/15/2025
34614	Granite State Beginnings	PO Box 1241	Alton	NH	03809	G	11/15/2025
16788	Granite State Blues Society	2 Hardy Road, PO Box 202	Bedford	NH	03110	G	5/15/2026
17099	Granite State Children's Alliance	72 South River Road, Suite 202	Bedford	NH	03110	G	11/15/2025
5850	Granite State Choral Society	20 Allen St. #1431	Rochester	NH	03866	G	5/15/2026
35382	Granite State Christian Legal Aid	PO Box 929	Concord	NH	03302	G	5/15/2026
17929	Granite State Coalition Against Expanded Gambling Education Fund	21 Summer Street	ANTRIM	NH	03440	X	5/15/2020
15401	Granite State Conservation Voters Alliance	PO Box 600	Concord	NH	03302-0600	X	5/15/2017
32017	Granite State Destroyers	36 Simone St	Manchester	NH	03103	G	5/15/2025

**FINANCIAL DISCLOSURES**

**G. Check one the following:**

- [ x ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**
- [ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**
- [ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization’s most recently completed fiscal year:

**1. INCOME STATEMENT**

	<u>Revenue</u>		<u>Expenses</u>
<i>Grants</i>	\$ 2,682,455	<i>Compensation of officers, directors, and key personnel</i>	\$ 1,069,796
<i>Donations</i>	\$ 815,349	<i>Other salaries &amp; wages</i>	\$ 1,736,397
<i>Program Services Revenue</i>	\$ 0	<i>Payroll taxes &amp; employee benefits</i>	\$ 578,696
<i>Interest &amp; Dividends</i>	\$ 8,185	<i>Occupancy, rent, utilities, and insurance</i>	\$ 156,209
<i>All other Revenue</i>	\$ 1,526,038	<i>Printing, publications, postage, office supplies, and IT</i>	\$ 185,281
<u>Total Revenue</u>	\$ 5,032,027	<i>All other expenses</i>	\$ 778,980
		<u>Total Expenses</u>	\$ 4,505,359

## 2. BALANCE SHEET

<u>Assets</u>		<u>Liabilities</u>	
<i>Cash &amp; Equivalents</i>	\$ 1,434,581	<i>Accounts Payable</i>	\$ 37,831
<i>Investments</i>	\$ 6,378,071	<i>Loans Payable</i>	\$ 0
<i>Real Estate (less any depreciation)</i>	\$ 865,220	<i>All other liabilities</i>	\$ 263,521
<i>Other Property &amp; Equipment (less any depreciation)</i>	\$ 73,580	<u>Total Liabilities</u>	\$ 301,352
<i>Pledges, grants, accounts receivable</i>	\$ 560,248		
<i>All other assets</i>	\$ 109,201		
<u>Total Assets</u>	\$ 9,420,901		



## Granite Pathways Mission

*Granite Pathways creates opportunities for individuals and families to achieve health and socioeconomic well-being, through a holistic approach.*

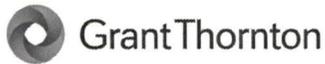
**Consolidated Financial Statements and  
Supplementary Information Together  
with Report of Independent Certified  
Public Accountants**

**The FEDCAP Group**

**September 30, 2024 and 2023**

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**GRANT THORNTON LLP**  
757 Third Ave., 9th Floor  
New York, NY, 10017

**D** +1 212 599 0100  
**F** +1 212 370 4520

## REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors  
The FEDCAP Group

### Opinion

We have audited the consolidated financial statements of The FEDCAP Group (collectively, "FEDCAP"), which comprise the consolidated statements of financial position as of September 30, 2024 and 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of FEDCAP as of September 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for opinion

We conducted our audits of the consolidated financial statements in accordance with auditing standards generally accepted in the United States of America (US GAAS). 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 FEDCAP and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. 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 consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about FEDCAP's ability to continue as a going concern for one year after the date the consolidated 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 consolidated 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 US GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with US GAAS, we:

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

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



**Supplementary information**

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures. These additional procedures included comparing and reconciling the information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

*Grant Thornton LLP*

New York, New York  
March 11, 2025

**The FEDCAP Group**  
**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**  
**September 30,**

	<b>2024</b>	<b>2023</b>
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	\$ 33,009,429	\$ 25,187,907
Accounts receivable (net of allowance for credit losses of approximately \$4,119,000 in 2024 and \$4,129,000 in 2023)	64,591,006	59,466,388
Current portion of contributed space receivable	2,677,161	2,772,958
Contributions and grants receivable (net of allowance for uncollectible contributions of approximately \$250,000)	3,263,809	2,819,540
Inventories, net	268,491	323,810
Prepaid expenses and other assets	11,624,074	10,755,454
Total current assets	115,433,970	101,326,057
Investments	11,773,556	10,626,090
Property, plant and equipment, net	83,597,003	75,791,600
Operating lease right-of-use assets	82,714,494	88,970,362
Finance lease right-of-use assets	67,543,511	68,886,142
Contributed space receivable, net	40,295,370	42,972,530
Beneficial interest in trusts	5,638,867	4,735,763
Other assets	982,157	999,332
Goodwill, net	140,000	144,000
Total assets	\$ 408,118,928	\$ 394,451,876
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current liabilities</b>		
Accounts payable and accrued liabilities	\$ 51,455,168	\$ 42,855,716
Deferred revenues	11,089,217	10,646,471
Advances from government agency	1,994,103	40,206
Current portion of finance lease liabilities	1,778,617	1,259,819
Current portion of operating lease liabilities	10,280,832	9,866,603
Current portion of notes payable	3,483,264	1,214,654
Total current liabilities	80,081,201	65,883,469
Notes payable, net	28,872,984	23,680,632
Revolving loans	31,303,482	29,312,466
Finance lease liabilities, net	78,201,434	78,499,317
Operating lease liabilities, net	78,074,139	82,228,115
Other liabilities	12,791,887	18,293,459
Total liabilities	309,325,127	297,897,458
<b>Contingencies</b>		
<b>Net assets</b>		
Without donor restrictions	46,370,137	40,444,915
Without donor restrictions - non-controlling interest	854,531	649,513
With donor restrictions	51,569,133	55,459,990
Total net assets	98,793,801	96,554,418
Total liabilities and net assets	\$ 408,118,928	\$ 394,451,876

The accompanying notes are an integral part of these consolidated financial statements.

**The FEDCAP Group**  
**CONSOLIDATED STATEMENTS OF ACTIVITIES**

Years ended September 30,

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<b>Operating Revenues</b>						
Contract services and products	\$ 129,694,562	\$ -	\$ 129,694,562	\$ 124,736,448	\$ -	\$ 124,736,448
Rehabilitation and vocational programs	224,640,022	-	224,640,022	227,694,192	-	227,694,192
In-kind contribution	-	-	-	-	48,617,672	48,617,672
Contribution and grant revenues	19,238,160	-	19,238,160	6,657,739	954,554	7,612,293
Inherent contribution	1,050,381	-	1,050,381	-	-	-
Realized and unrealized gains on investments	2,059,319	898,257	2,957,576	1,124,306	151,477	1,275,783
Interest income	483,128	4,847	487,975	500,329	3,502	503,831
Miscellaneous revenue	583,074	-	583,074	1,515,601	-	1,515,601
Net assets released from restrictions	4,793,961	(4,793,961)	-	3,249,208	(3,249,208)	-
<b>Total operating revenues</b>	<b>382,542,607</b>	<b>(3,890,857)</b>	<b>378,651,750</b>	<b>365,477,823</b>	<b>46,477,997</b>	<b>411,955,820</b>
<b>Operating Expenses</b>						
Program services						
Contract services and products	116,360,920	-	116,360,920	106,875,813	-	106,875,813
Rehabilitation and vocational programs	199,950,160	-	199,950,160	200,937,265	-	200,937,265
	316,311,080	-	316,311,080	307,813,078	-	307,813,078
Supporting services						
Management and general	56,227,404	-	56,227,404	51,993,670	-	51,993,670
Development	3,299,685	-	3,299,685	3,035,092	-	3,035,092
	59,527,089	-	59,527,089	55,028,762	-	55,028,762
<b>Total operating expenses</b>	<b>375,838,169</b>	<b>-</b>	<b>375,838,169</b>	<b>362,841,840</b>	<b>-</b>	<b>362,841,840</b>
Change in net assets from operations	6,704,438	(3,890,857)	2,813,581	2,635,983	46,477,997	49,113,980
<b>Nonoperating Activities</b>						
Foreign exchange transaction losses	(574,198)	-	(574,198)	(843,554)	-	(843,554)
<b>CHANGE IN NET ASSETS</b>	<b>6,130,240</b>	<b>(3,890,857)</b>	<b>2,239,383</b>	<b>1,792,429</b>	<b>46,477,997</b>	<b>48,270,426</b>
<b>Net assets at beginning of period</b>	<b>41,094,428</b>	<b>55,459,990</b>	<b>96,554,418</b>	<b>39,301,999</b>	<b>8,981,993</b>	<b>48,283,992</b>
<b>Net assets at end of period</b>	<b>\$ 47,224,668</b>	<b>\$ 51,569,133</b>	<b>\$ 98,793,801</b>	<b>\$ 41,094,428</b>	<b>\$ 55,459,990</b>	<b>\$ 96,554,418</b>

The accompanying notes are an integral part of these consolidated financial statements.

**The FEDCAP Group**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**  
 Year ended September 30, 2024

	Program Services			Supporting Services			Total Expenses
	Contract Services and Products	Rehabilitation and Vocational Programs	Total	Management and General	Development	Total	
Salaries and related expenses	\$ 87,603,848	\$ 96,488,893	\$ 184,092,741	\$ 15,835,737	\$ 1,220,750	\$ 17,056,487	\$ 201,149,228
Professional fees	335,795	34,968,924	35,304,719	4,455,810	827,934	5,283,744	40,588,463
Professional development and evaluation	17,593	3,063,029	3,080,622	502,661	92,179	594,840	3,675,462
Materials and supplies	4,888,797	4,220,979	9,109,776	303,618	3,353	306,971	9,416,747
Commissions	3,042,337	-	3,042,337	-	-	-	3,042,337
Telephone	102,846	615,465	718,311	601,185	2,877	604,062	1,322,373
Postage and shipping	140,703	100,608	241,311	112,506	11,343	123,849	365,160
Insurance	1,848,088	1,852,043	3,700,131	131,990	25,221	157,211	3,857,342
Occupancy costs	906,595	24,373,445	25,280,040	8,828,034	67,949	8,895,983	34,176,023
Equipment rental and maintenance	958,696	339,480	1,298,176	328,211	19,401	347,612	1,645,788
Equipment purchases	282,920	198,897	481,817	89,807	-	89,807	571,624
Client transportation and travel	439,790	2,465,005	2,904,795	845,965	104,383	950,348	3,855,143
Subscription and printing	57,729	373,335	431,064	967,901	44,990	1,012,891	1,443,955
Technology	245,801	4,609,288	4,855,089	6,907,822	143,686	7,051,508	11,906,597
Interest expense	43,873	829,691	873,564	5,349,481	-	5,349,481	6,223,045
Bank charges and processing fees	74,341	69,791	144,132	1,165,325	29,720	1,195,045	1,339,177
Bad debt provision	-	568,844	568,844	-	-	-	568,844
Subcontractor expense	14,968,646	13,591,986	28,560,632	1,284,671	25	1,284,696	29,845,328
Stipends	108,613	5,487,889	5,596,502	548,748	101,917	650,665	6,247,167
Security guard expense	21,420	366,461	387,881	14,560	83	14,643	402,524
Administrative expense	-	-	-	166,161	-	166,161	166,161
Other	2,139	2,548,573	2,550,712	3,210,448	591,023	3,801,471	6,352,183
<b>Total expenses before depreciation and amortization</b>	<b>116,090,570</b>	<b>197,132,626</b>	<b>313,223,196</b>	<b>51,650,641</b>	<b>3,286,834</b>	<b>54,937,475</b>	<b>368,160,671</b>
Depreciation and amortization	270,350	2,817,534	3,087,884	4,576,763	12,851	4,589,614	7,677,498
<b>Total expenses</b>	<b>\$ 116,360,920</b>	<b>\$ 199,950,160</b>	<b>\$ 316,311,080</b>	<b>\$ 56,227,404</b>	<b>\$ 3,299,685</b>	<b>\$ 59,527,089</b>	<b>\$ 375,838,169</b>

The accompanying notes are an integral part of this consolidated financial statement.

**The FEDCAP Group**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**

Year ended September 30, 2023

	Program Services		Supporting Services			Total Expenses	
	Contract Services and Products	Rehabilitation and Vocational Programs	Total	Management and General	Development		Total
Salaries and related expenses	\$ 81,120,996	\$ 96,426,600	\$ 177,547,596	\$ 14,663,616	\$ 1,222,119	\$ 15,885,735	\$ 193,433,331
Professional fees	338,249	37,401,955	37,740,204	4,077,379	920,235	4,997,614	42,737,818
Professional development and evaluation	12,693	2,575,302	2,587,995	918,358	120	918,478	3,506,473
Materials and supplies	4,442,057	5,281,230	9,723,287	-	8,642	8,642	9,731,929
Commissions	2,797,847	9,451	2,807,298	-	-	-	2,807,298
Telephone	117,759	844,106	961,865	684,816	3,697	688,513	1,650,378
Postage and shipping	138,716	41,594	180,310	283,570	11,060	294,630	474,940
Insurance	1,695,570	1,491,054	3,186,624	1,422,314	29,980	1,452,294	4,638,918
Occupancy costs	1,551,787	23,694,514	25,246,301	6,976,357	95,202	7,071,559	32,317,860
Equipment rental and maintenance	974,306	380,858	1,355,164	96,521	44,827	141,348	1,496,512
Equipment purchases	239,225	186,472	425,697	17,643	626	18,269	443,966
Client transportation and travel	515,604	2,593,122	3,108,726	1,133,413	182,859	1,316,272	4,424,998
Subscription and printing	113,325	364,007	477,332	1,135,598	24,978	1,160,576	1,637,908
Technology	236,438	2,072,990	2,309,428	5,594,378	41,245	5,635,623	7,945,051
Interest expense	31,473	48,232	79,705	4,965,331	-	4,965,331	5,045,036
Bank charges and processing fees	77,100	488,004	565,104	694,239	37,612	731,851	1,296,955
Bad debt provision	-	1,281,700	1,281,700	-	-	-	1,281,700
Subcontractor expense	12,172,307	16,821,605	28,993,912	2,861,514	329	2,861,843	31,855,755
Stipends	46,637	4,667,406	4,714,043	479,235	31,851	511,086	5,225,129
Security guard expense	21,195	288,664	309,859	21,440	516	21,956	331,815
Other	49,283	2,315,506	2,364,789	1,435,855	367,072	1,802,927	4,167,716
<b>Total expenses before depreciation and amortization</b>	<b>106,692,567</b>	<b>199,274,372</b>	<b>305,966,939</b>	<b>47,461,577</b>	<b>3,022,970</b>	<b>50,484,547</b>	<b>356,451,486</b>
Depreciation and amortization	183,246	1,662,893	1,846,139	4,532,093	12,122	4,544,215	6,390,354
<b>Total expenses</b>	<b>\$ 106,875,813</b>	<b>\$ 200,937,265</b>	<b>\$ 307,813,078</b>	<b>\$ 51,993,670</b>	<b>\$ 3,035,092</b>	<b>\$ 55,028,762</b>	<b>\$ 362,841,840</b>

The accompanying notes are an integral part of this consolidated financial statement.

**The FEDCAP Group**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**Years ended September 30,**

	<u>2024</u>	<u>2023</u>
<b>Cash flows from operating activities:</b>		
Change in net assets	\$ 2,239,383	\$ 48,270,426
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	7,673,498	6,282,685
Amortization of goodwill	4,000	107,669
Bad debt provision	568,844	1,281,700
Realized and unrealized gains on investments	(2,957,576)	(1,275,783)
Contributed space	2,772,957	(45,745,488)
Inherent contribution	(1,050,381)	-
Lease amortization, net	3,556,063	4,877,060
Changes in assets and liabilities:		
Accounts receivable	(5,532,960)	(12,392,744)
Contribution and grants receivable	(174,269)	(1,639,753)
Inventories	55,319	91,517
Prepaid expenses and other assets	(827,225)	1,068,666
Beneficial interest in trusts	(903,104)	(337,681)
Accounts payable and accrued liabilities	8,599,071	(3,049,361)
Deferred revenue	420,246	(2,254,580)
Other liabilities	(5,501,572)	(1,628,739)
Net cash provided by (used in) operating activities	<u>8,942,294</u>	<u>(6,344,406)</u>
<b>Cash flows from investing activities:</b>		
Purchase of investments	(275,395)	(343,369)
Proceeds from sales of investments	1,403,177	-
Capital expenditures	(12,008,253)	(24,830,402)
Cash received in acquisition	156,298	-
Net cash used in investing activities	<u>(10,724,173)</u>	<u>(25,173,771)</u>
<b>Cash flows from financing activities:</b>		
Decrease in advances from government agencies	1,953,897	(524,070)
Change in revolving loans	1,991,016	3,418,879
Proceeds from note payable	10,000,000	-
Repayment of notes payable	(2,981,725)	(1,017,480)
Repayment of finance lease obligations	(1,359,787)	(1,049,268)
Net cash provided by financing activities	<u>9,603,401</u>	<u>828,061</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<u>7,821,522</u>	<u>(30,690,116)</u>
<b>Cash and cash equivalents:</b>		
Beginning of year	<u>25,187,907</u>	<u>55,878,023</u>
End of year	<u>\$ 33,009,429</u>	<u>\$ 25,187,907</u>
<b>Supplemental disclosure of cash flow information:</b>		
Cash interest paid during the period	<u>\$ 6,223,045</u>	<u>\$ 5,045,036</u>
<b>Supplemental disclosures of noncash financing activities:</b>		
Operating lease right-of-use assets obtained in exchange for lease liabilities	<u>\$ 4,344,007</u>	<u>\$ 52,158,869</u>
Finance lease right-of-use assets obtained in exchange for lease liabilities	<u>\$ 712,475</u>	<u>\$ 578,592</u>

The accompanying notes are an integral part of these consolidated financial statements.

## The FEDCAP Group

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2024 and 2023

#### NOTE 1 - ORGANIZATION AND NATURE OF ACTIVITIES

The FEDCAP Group, Inc. (the "Parent"), established on October 1, 2018, is a private, nonprofit organization incorporated under the laws of the State of Delaware. The Parent is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code ("IRC"). The Parent or its subsidiaries are the sole member of the following affiliates: Fedcap, Inc ("Fed Inc."), Fedcap Rehabilitation Services, Inc ("FRS"), Fedcap Investment Corporation ("Fed Inv"), Fedcap VR Technologies LLC ("Fed VR"), Wildcat Services Corporation ("Wildcat"), ReServe Elder Services, Inc. ("ReServe"), Community Workshops, Inc. ("CWS"), Easter Seals New York, Inc. ("ESNY"), Granite Pathways, Inc ("GP"), Easter Seals Rhode Island, Inc ("ESRI"), Seacoast Pathways, Inc. ("Seacoast"), Single Stop USA Inc. ("SGST"), Benevolent, MVLE, Easter Seals Central Texas ("ESCT"), Easter Seals North Texas ("ESNT"), Easter Seals Mississippi, Inc. ("ESMS"), Easter Seals South Dakota, Inc. ("ESSD"), Easter Seals Oklahoma, Inc. ("ESOK"), Easter Seals Maine, Inc. ("ESME"), Fedcap Apex Technical School Inc, Civic Hall Labs, Inc, New York Tech Alliance ("NYTA"), TACT Kids, Inc. ("TACT"), Fedcap NYC, Inc ("FED NYC"), Fedcap Canada, These Our Treasures, Inc. ("TOTS"), Fedcap UK, Kennedy Scott, Limited ("KS"), Fedcap Employment Limited ("FED"), Fedcap Employment Scotland Limited ("FES"), and Start Scotland Limited ("SS"). The Parent and its subsidiaries are collectively referred to as "FEDCAP."

FRS is a private, nonprofit organization incorporated under the laws of New York State. FRS is exempt from federal income taxes under Section 501(c)(3) of the IRC.

FRS was founded to provide a comprehensive range of vocational and related services to individuals with disabilities, and other work-related disadvantages, who face significant barriers to employment. FRS's goal is to help each person achieve independence, integration into the community and full participation in the economic mainstream.

FRS provides contract services and products within custodial, homecare, office services, and industrial divisions. The primary customers in these divisions are federal, and New York State and City agencies and certified home health agencies.

As part of FRS's rehabilitation and vocation programs, FRS provides vocational evaluations, training, and employment services and other government-funded employment and job search programs. Evaluations combine aptitude tests, computerized assessments, and vocational counseling. After evaluation, FRS offers training in mail clerk/messenger services, building/custodial services, culinary arts/food services, data entry, office skills, document imaging, hospitality operations, and security operations. FRS then seeks to employ individuals who have successfully completed FRS's rehabilitation and vocational programs. FRS also offers the Chelton Loft, a voluntary clubhouse program for people with a history of serious mental illness. FRS also has a vocational education program and a licensed mental health program.

Wildcat is a nonprofit entity that is located in New York City and provides employment training, jobs placement and "supportive employment" opportunities for individuals with barriers to employment.

ReServe is a nonprofit entity located in New York City that matches continuing professionals age 55+ with organizations that need their expertise. ReServe provides direct services, administrative support, and capacity-building expertise in schools, social service agencies, cultural institutions, and public agencies.

CWS is a nonprofit corporation located in Boston, Massachusetts, whose mission is to help people who have barriers to work obtain employment and achieve greater self-sufficiency through job training, placement, and support services.

ESNY is a nonprofit entity whose purpose is to provide programs and services for people with disabilities, assistance to people with disabilities and their families, assistance to communities in developing necessary

**The FEDCAP Group**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**September 30, 2024 and 2023**

and appropriate resources for residents, and a climate of acceptance for people with disabilities which will enable them to contribute to the well-being of the community.

ESNY is the sole member of TOTS, a nonprofit entity whose purpose is to educate young children with developmental disabilities in an atmosphere that embraces and accommodates individual differences and helps children to achieve in the context of the larger classroom and school setting.

GP is a nonprofit entity whose mission is to provide services to empower and support adults with mental illness to pursue their personal goals through education, employment, stable housing, and meaningful relationships.

ESRI is a nonprofit entity whose purpose is to provide services to ensure that all people with disabilities or special needs and their families have equal opportunities to live, learn, work and play in their communities.

Seacoast is a nonprofit entity whose mission is to support adults living with mental illness on their paths to recovery through the work-ordered day.

SGST is a nonprofit entity that provides coordinated services to holistically connect people to the resources they need to attain higher education, obtain good jobs, and achieve financial self-sufficiency.

Benevolent is a nonprofit entity that provides economic wellbeing to individuals and families in need, through non-government sources.

MVLE is a nonprofit entity that provides employment, support and rehabilitation services to individuals with disabilities in the Northern Virginia and Washington, D.C. area.

Fed Inc. was established as a private, nonprofit organizations under the laws of the State of Delaware. Fed Inc. was formed to provide workforce development opportunities for people who face barriers to economic well-being.

ESCT provides services to individuals with disabilities throughout the life cycle through outpatient medical rehabilitation, workforce development and community housing and integration programs in the Central Texas region.

ESNT provides services to individuals with disabilities throughout the life cycle through outpatient medical rehabilitation, workforce development and community housing and integration programs in the North Texas region.

Fedcap UK was established and was registered as a UK Charity. Fedcap UK was founded to allow for the advancement of social inclusion, by enabling economic independence, employment and opportunity to participate in society for socially and economically disadvantaged and disabled individuals through various workforce and economic development, educational and occupational health initiatives.

Fedcap UK acquired KS, a United Kingdom company. KS provides high quality job support, placement, retention and related services to people in the United Kingdom.

FED was established under the laws of the United Kingdom. FED delivers employability solutions across the United Kingdom to build communities through a blend of local frontline professional teams and like-minded supply chain partners. Fedcap UK is the sole corporate member of FED.

FES was established under the laws of Scotland in the United Kingdom. FES delivers employability solutions across Scotland to build communities through a blend of local frontline professional teams and like-minded supply chain partners. Fedcap UK is the sole corporate member of FES.

**The FEDCAP Group**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**September 30, 2024 and 2023**

FES is the majority shareholder and the Lennox Partnership is the minority shareholder with 49% interest in of SS. SS is a value-driven organization that strives to put its customers first, understanding their needs and closely engaging with them on a personal level to help them on their journey to employment and training.

Fedcap Apex Technical School, Inc. is a nonprofit entity that runs Apex Technical School (“Apex”), which is an adult vocational technical school and offers seven certificate courses designed to focus on basic trade skills and labor skills for its students.

Fedcap Canada was established as a not-for-profit organization according to the Canada Not-for-Profit Corporations Act. Fedcap Canada was founded to advance the economic and social well-being of the impoverished and disadvantaged by providing educational services, vocational rehabilitation, job training and job placement services.

Civic Hall Labs, Inc., is a not-for-profit entity that provides a learning and collaboration platform focused on advanced technology and problem-solving for the public good.

Civic Hall Labs, Inc. is the sole member of NYTA, an organization that supports the technology community and ecosystems in their hometown, with the goal of creating the most diverse, equitable and accessible tech ecosystems in the world.

ESMS, a Mississippi non-profit corporation, is an organization providing services to children and adults with disabilities or other special needs and their families.

ESSD, a South Dakota non-profit corporation, is an organization to help children and adults with disabilities or other special needs and their families and caregivers reach their maximum capabilities and secure opportunities for their education, training, and employment.

ESOK, an Oklahoma non-profit corporation, is an organization to provide services to ensure that all people with disabilities or special needs and their families have equal opportunities to live, learn, work, and play in their communities.

Fed Inv, a Delaware non-profit corporation, is a community development financial institution founded to serve economically distressed communities by providing credit, capital, and financial services that are often unavailable from mainstream financial institutions.

Fed VR, a joint venture between Fedcap, Inc. (as the majority shareholder) and UP360 US Holdings Corporation (minority shareholder with 49% interest), and provides virtual reality software, know-how and product development services for workforce training, development, and education.

TACT is a Denver, Colorado-based non-profit school dedicated to empowering individuals with autism through skilled trades education and employment.

Fedcap NYC is a non-profit organization that provides workforce development opportunities for people who face barriers to economic well-being. The individuals facing barriers to employment and economic well-being that Fedcap serves

ESME is a Maine non-profit corporation that provides services to children and adults with disabilities or other special needs and their families.

The FEDCAP Group

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2024 and 2023

**NOTE 2 - SUMMARY OF ACCOUNTING POLICIES**

***Basis of Presentation***

The accompanying consolidated financial statements of FEDCAP have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") using the accrual basis of accounting. All intercompany accounts and transactions have been eliminated in the accompanying consolidated financial statements.

FEDCAP classifies its net assets in the following categories:

Net Assets without Donor Restrictions

Net assets that are not subject to donor-imposed stipulations and are, therefore, available for the general operations of FEDCAP. Net assets without donor restrictions may also be designated for specific purposes by FEDCAP's Board of Directors or may be limited by legal requirements or contractual agreements with outside parties.

Net assets without donor restrictions also includes the portion of net assets in a consolidated subsidiary owned by non-controlling investors and are reflected on the consolidated statements of financial position as net assets without donor restrictions - non-controlling interests.

Net Assets with Donor Restrictions

Represent net assets which are subject to donor-imposed restrictions whose use is restricted by time and/or purpose. Net assets with donor restrictions are subject to donor-imposed restrictions that require FEDCAP to use or expend the gifts as specified, based on purpose or passage of time. When donor restrictions expire, that is, when a purpose restriction is fulfilled or a time restriction ends, such net assets are reclassified to net assets without donor restrictions and reported on the consolidated statements of activities as net assets released from restrictions.

Contributions with donor-imposed restrictions whose restrictions are met during the same fiscal year in which the contribution was recognized are presented as contribution revenues without donor restrictions on the consolidated statements of activities.

Net assets with donor restrictions also includes the corpus of gifts, which must be maintained in perpetuity, but allow for the expenditure of net investment income and gains earned on the corpus for either specified or unspecified purposes in accordance with donor stipulations.

## The FEDCAP Group

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2024 and 2023

Changes in net assets without donor restrictions and the non-controlling interests in SS and Fed VR during the years ended September 30, 2024 and 2023 is summarized below:

	Total Without Donor Restrictions	Without Donor Restrictions	Non-controlling Interest
Balance, September 30, 2022	\$ 39,301,999	\$ 36,895,261	\$ 2,406,738
Reclassification	-	1,902,661	(1,902,661)
Change in net assets from operations	2,635,983	2,490,547	145,436
Change in net assets from nonoperating activities	(843,554)	(843,554)	-
Balance, September 30, 2023	41,094,428	40,444,915	649,513
Change in net assets from operations	6,704,438	6,499,420	205,018
Change in net assets from nonoperating activities	(574,198)	(574,198)	-
Balance, September 30, 2024	<u>\$ 47,224,668</u>	<u>\$ 46,370,137</u>	<u>\$ 854,531</u>

**Measure of Operations**

The accompanying consolidated statements of activities report changes in net assets by operating and non-operating activities. Operating activities principally include all revenues and expenses that relate to FEDCAP's programs and supporting activities.

Non-operating activities include foreign currency exchange gains and losses and other items considered to be incidental to operations or non-recurring in nature.

**Cash Equivalents and Restricted Cash**

FEDCAP considers all highly liquid debt instruments with a maturity of three months or less at the date of purchase, including investments in short-term certificates of deposit and certain money market funds, to be cash equivalents. Cash and cash equivalents on the accompanying consolidated statements of financial position includes cash that is restricted under borrowing or other contractual arrangements amounting to \$7,422,219 and \$3,824,255 as of September 30, 2024 and 2023, respectively.

**Revenue Recognition**

FEDCAP recognizes revenue when control of the promised goods or services are transferred to FEDCAP's clients or outside parties in an amount that reflects the consideration FEDCAP expects to be entitled to in exchange for those goods or services, and follows a five-step model whereby revenue is recognized as performance obligations within a contract are satisfied.

Payments received in advance of FEDCAP satisfying its performance obligations are recorded within deferred revenue in the accompanying consolidated statements of financial position and totaled \$10,458,643 and \$10,271,850, as of September 30, 2024 and 2023, respectively. The changes in deferred revenue were caused by normal timing differences between the satisfaction of performance obligations and customer payments.

**The FEDCAP Group**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**September 30, 2024 and 2023**

FEDCAP's contracts with customers generally contain terms that are less than one year. Accordingly, FEDCAP elected the practical expedients and does not assess whether a contract has a significant financing component or disclose the information regarding the remaining performance obligations for contracts with customers.

FEDCAP's revenue primarily relates to contract services and products, and rehabilitation and vocational programs. Revenue recognition for these various revenue streams coincides with the completion of the corresponding performance obligations to customers.

***Contract Services and Products***

FEDCAP's contract services and products revenue includes facility services, and other cost recovery contracts. FEDCAP recognizes such revenue ratably over a contract's term for those with fixed rates as the performance obligations are fulfilled accordingly over the corresponding contract term. For performance-based contracts, revenues are recognized in the period when related expenditures have been incurred, milestones have been achieved, or services have been performed in compliance with the respective contracts, which are the performance obligations under the contracts. FEDCAP also generates revenue from the sale of related products, which is recognized at the time of shipment.

***Rehabilitation and Vocational Programs***

FEDCAP's rehabilitation and vocational program revenue includes medical services, tuition and job training. FEDCAP recognizes such revenue ratably over a contract's term for those with fixed rates as the performance obligations are fulfilled accordingly over the corresponding contract term. For performance-based contracts, revenues are recognized in the period when related expenditures have been incurred, milestones have been achieved, or services have been performed in compliance with the respective contracts, which are the performance obligations under the contracts. FEDCAP also generates revenue from the sale of related products, which is recognized at the time of shipment.

***Contribution and Grant Revenue***

FEDCAP records contributions of cash and other assets when an unconditional promise to give such assets is received from a donor. Contributions are recorded at the fair value of the assets received and contributions with donor stipulations that limit the use of donated assets are classified as net assets with donor restrictions. Contributions with donor restrictions that are received and met in the same fiscal year are recorded as contribution revenues without donor restrictions. Otherwise, once stipulated time restrictions end or purpose restrictions are accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions as "net assets released from restrictions" in the consolidated statements of activities. Conditional contributions are recognized as revenue when the conditions on which they depend are substantially met. Conditional contributions received in advance of meeting the associated contributions are recorded within deferred revenue on the accompanying consolidated statements of financial position and totaled \$630,574 and \$374,621, as of September 30, 2024 and 2023, respectively. There were no outstanding conditional contributions yet to be received as of September 30, 2024 or 2023.

FEDCAP recognizes revenue from contributions, grants and contracts in accordance with guidance whereby FEDCAP evaluates whether a transfer of assets is (1) an exchange transaction in which a resource provider is receiving commensurate value in return for the resources transferred or (2) a contribution. If the transfer of assets is determined to be an exchange transaction, FEDCAP applies applicable guidance. If the transfer of assets is determined to be a contribution, FEDCAP evaluates whether the contribution is conditional based upon whether the agreement includes both (1) one or more barriers that must be overcome before FEDCAP is entitled to the assets transferred and promised and (2) a right of return of assets transferred or a right of release of a promisor's obligation to transfer assets.

**The FEDCAP Group****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED****September 30, 2024 and 2023**

Contributed goods and services are recognized (revenues and expenses, or assets, if capitalizable) at their estimated fair value at the date of receipt and are reflected as in-kind contributions on the accompanying consolidated statements of activities.

***Receivables and Allowance for Credit Losses***

Accounts receivable are derived from contract services and products, and rehabilitation and vocational programs. The carrying value of contributions and grants and accounts receivable are reduced by an appropriate allowance for credit losses, and therefore approximates net realizable value. FEDCAP determines its allowance by considering a number of factors, including the length of time receivables are past due, FEDCAP's previous loss history, the donor's current ability to pay its obligation, and the condition of the general economy and the industry as a whole. Receivables outstanding longer than the payment terms are considered past due. FEDCAP writes off accounts receivable when they become uncollectible, and payments subsequently received on such receivables are recorded as income in the period received. All receivables are expected to be collected within one year.

***Inventories***

Inventories, mainly consisting of distress marker light products and related components, are valued at the lower of cost or net realizable value. Cost is determined principally by the first-in, first-out method.

***Fixed Assets***

Fixed assets purchased for a value greater than \$5,000 and with depreciable lives greater than one year are carried at cost, net of accumulated depreciation. Depreciation is provided over the estimated useful life of the respective asset and ranges from three to 40 years. Significant additions or improvements extending asset lives are capitalized; normal maintenance and repair costs are expensed as incurred. Leasehold improvements are amortized based on the lesser of the estimated useful life or remaining lease term.

***Functional Allocation of Expenses***

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying consolidated statements of activities. The classification is based on the function and nature of expenses directly used in the program. Common expenses are allocated to the programs and supporting services based on the benefit derived. The methods used for the allocation include square footage and actual percentage of time dedicated to the program or supporting service.

***Commissions***

FEDCAP pays commissions to an unrelated not-for-profit entity and a New York State entity to provide information on government contracts that need competitive bids for services. The contracts provide for commissions to be paid to these organizations in the range of 0.87% to 3.9% of the contract amount. Commissions paid relating to these contracts amounted to \$3,042,337 and \$2,807,298 for the years ended September 30, 2024 and 2023, respectively, and are included within contract services and products expense in the accompanying consolidated statements of activities.

***Use of Estimates***

The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities, and the reported amounts of revenues and expenses. These estimates and assumptions relate to estimates of collectability of accounts receivable, accruals, useful life of property, plant, and equipment, and impairment of long-lived assets. Actual results could differ from those estimates.

The FEDCAP Group

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2024 and 2023

***Fair Value Measurements***

FEDCAP follows guidance for fair value measurements that defines fair value, establishes a framework for measuring fair value, establishes a fair value hierarchy based on the inputs used to measure fair value and enhances disclosure requirements for fair value measurements. It maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the observable inputs be used when available.

Observable inputs are inputs that market participants would use in pricing the asset or liability based on market data obtained from independent sources. Unobservable inputs reflect assumptions that market participants would use in pricing the asset or liability based on the best information available in the circumstances.

The hierarchy is broken down into three levels based on the transparency of inputs as follows:

- Level 1 - Quoted prices are available in active markets for identical assets or liabilities as of the measurement date. A quoted price for an identical asset or liability in an active market provides the most reliable fair value measurement because it is directly observable to the market.
- Level 2 - Pricing inputs other than quoted prices in active markets, which are either directly or indirectly observable as of the measurement date. The nature of these securities includes investments for which quoted prices are available but traded less frequently and investments that are fair valued using other securities, the parameters of which can be directly observed.
- Level 3 - Securities that have little to no pricing observability as of the measurement date. These securities are measured using management's best estimate of fair value, where the inputs into the determination of fair value are not observable and require significant management judgment or estimation.

Inputs are used in applying the various valuation techniques and broadly refer to the assumptions that market participants use to make valuation decisions, including assumptions about risk. Inputs may include price information, volatility statistics, specific and broad credit data, liquidity statistics, and other factors. A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. However, the determination of what constitutes "observable" requires significant judgment by the entity. FEDCAP considers observable data to be that market data that is readily available, regularly distributed or updated, reliable and verifiable, not proprietary, and provided by independent sources that are actively involved in the relevant market. The categorization of a financial instrument within the hierarchy is based upon the pricing transparency of the instrument and does not necessarily correspond to FEDCAP's perceived risk of that instrument.

***Beneficial Interest in Trusts***

Donors have established and funded trusts held by third parties under which specified distributions are to be made to a designated beneficiary or beneficiaries over the trusts' term. FEDCAP's beneficial interest in trusts consists of interests in both charitable remainder trusts and perpetual trusts. Under charitable remainder trusts, FEDCAP will receive the assets remaining in the trust upon the termination of the trust. Under perpetual trusts, FEDCAP has the irrevocable right to receive all or a portion of the income earned on the trust assets either in perpetuity or for the life of the trust. FEDCAP recognizes its interest in trusts as increases to net assets at the fair value of trust assets, less the present value of the estimated future payments to be made under the specific terms of the trusts. Fluctuations in the fair value of these assets are recorded as changes in net assets with donor restrictions in the consolidated statements of activities.

## The FEDCAP Group

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2024 and 2023

At September 30, 2024 and 2023, FEDCAP's beneficial interest in trusts are reflected at fair value in the accompanying consolidated statements of financial position and are classified as Level 3 within the fair value hierarchy.

	2024	2023
Balance, beginning of year	\$ 4,735,763	\$ 4,398,082
Distributions	(172,104)	(139,016)
Appreciation	1,075,208	476,697
Balance, end of year	<u>\$ 5,638,867</u>	<u>\$ 4,735,763</u>

**Impairment of Long-lived Assets**

FEDCAP reviews the carrying values of its long-lived assets, including property and equipment and other assets, for impairment whenever events or changes in circumstances indicate that the carrying amount of such assets may not be fully recoverable. Recoverability of long-lived assets is assessed by a comparison of the carrying amount of the asset to the estimated future net cash flows expected to be generated by the asset.

If estimated future net cash flows are less than the carrying amount of the asset, the asset is considered impaired and an expense is recorded in an amount to reduce the carrying amount of the asset to its fair value.

**Tax-Exempt Status**

FEDCAP follows guidance that clarifies the accounting for uncertainty in tax positions taken or expected to be taken in a tax return, including issues relating to financial statement recognition and measurement. This guidance provides that the tax effects from an uncertain tax position can only be recognized in the financial statements if the position is "more-likely-than-not" to be sustained if the position were to be challenged by a taxing authority. The assessment of the tax position is based solely on the technical merits of the position, without regard to the likelihood that the tax position may be challenged.

FEDCAP is exempt from federal income tax under IRC Section 501(c)(3), though it is subject to tax on income unrelated to their respective exempt purpose, unless that income is otherwise excluded by the IRC. These organizations have processes presently in place to ensure the maintenance of their tax-exempt status, to identify and report unrelated income, to determine their filing and tax obligations in jurisdictions for which they have nexus, and to identify and evaluate other matters that may be considered tax positions. FEDCAP has determined that there are no material uncertain tax positions that require recognition or disclosure in the consolidated financial statements.

While FEDCAP does not pay income tax within the United States, it does accrue Value-Added-Tax ("VAT") for liabilities its United Kingdom subsidiaries incur on goods and services purchased overseas. The amount of VAT liability accrued within the accompanying consolidated financial statements for the years ended September 30, 2024 and 2023, is \$1,507,329 and \$1,346,514, respectively, and is reported within accounts payable and accrued liabilities on the accompanying consolidated statements of financial position.

**Goodwill**

Goodwill was established through the acquisition of Apex in 2020 and KS in 2019. The value reported on the consolidated statements of financial position represents the residual difference between the consideration paid and the fair value of the net assets acquired. FEDCAP has elected under relevant

**The FEDCAP Group****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED****September 30, 2024 and 2023**

guidance to amortize goodwill on a straight-line basis over 10 years and to perform a goodwill impairment analysis at the entity or reporting unit level when a triggering event occurs that indicates the fair value of the entity or reporting unit may be below its carrying amount. Amortization and impairment charges totaling \$4,000 and \$107,669 were recognized during the years ended September 30, 2024 and 2023, respectively.

**Leases**

FEDCAP determines if an arrangement is a lease or contains a lease at inception of a contract. A contract is determined to be or contain a lease if the contract conveys the right to control the use of identified property, plant, or equipment (an identified asset) in exchange for consideration. FEDCAP determines these assets are leased because FEDCAP has the right to obtain substantially all of the economic benefit from and the right to direct the use of the identified asset. Assets in which the supplier or lessor has the practical ability and right to substitute alternative assets for the identified asset and would benefit economically from the exercise of its right to substitute the asset are not considered to be or contain a lease because FEDCAP determines it does not have the right to control and direct the use of the identified asset. FEDCAP's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

In evaluating its contracts, FEDCAP separately identifies lease and non-lease components, such as common area and other maintenance costs, in calculating the ROU assets and lease liabilities for its office space. FEDCAP has elected the practical expedient to not separate lease and non-lease components and classifies the contract as a lease if consideration in the contract allocated to the lease component is greater than the consideration allocated to the non-lease component.

Leases result in the recognition of ROU assets and lease liabilities on the statement of financial position. ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments arising from the lease, measured on a discounted basis. FEDCAP determines lease classification as operating or finance at the lease commencement date.

At lease inception, the lease liability is measured at the present value of the lease payments over the lease term. The ROU asset equals the lease liability adjusted for any initial direct costs, prepaid or deferred rent, and lease incentives. FEDCAP has made a policy election to use a risk-free rate per U.S. Treasury instrument for the initial and subsequent measurement of all lease liabilities. The risk-free rate is determined using a period comparable with the lease term.

The portion of payments on operating lease liabilities related to interest, along with the amortization of the related ROU, is recognized as occupancy expense. This occupancy expense is recognized on a straight-line basis over the term of the lease. The portion of payments on finance lease liabilities related to interest and the amortization of the ROU assets under finance leases are reflected within depreciation and amortization expense on the accompanying statement of functional expenses.

The lease term may include options to extend or to terminate the lease that FEDCAP is reasonably certain to exercise. Lease expense is generally recognized on a straight-line basis over the lease term.

FEDCAP has elected not to record leases with an initial term of 12 months or less on its statement of financial position. Lease expense on such leases is recognized on a straight-line basis over the lease term.

**Adopted Accounting Pronouncement**

On October 1, 2023, FEDCAP adopted Financial Accounting Standards Board Accounting Standards Update No. 2016-13, *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments* (“CECL”), or ASU No. 2016-13, using the modified retrospective approach. The measurement of expected credit losses under the CECL methodology is applicable to financial assets

The FEDCAP Group

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2024 and 2023

measured at amortized cost, including accounts receivable. Following the adoption of the new standard, FEDCAP's process of estimating expected credit losses remains materially consistent with its historical practice. Therefore, the adoption did not have a material effect on reported assets, liabilities, or net assets in the accompanying consolidated financial statements.

**Reclassifications**

Certain reclassifications were made to the fiscal 2023 consolidated financial statements in order to conform to the fiscal 2024 presentation. Such reclassifications did not result in a change to total net assets, revenues, expenses or changes in net assets as previously reported in the fiscal 2023 consolidated financial statements.

**NOTE 3 - CONTRIBUTIONS AND GRANTS RECEIVABLE**

At September 30, 2024 and 2023, contributions and grants receivable consisted of receivables amounting to \$3,263,809 and \$2,819,540, respectively, net of an allowance for doubtful accounts of \$250,000 for each year.

Approximately 31% and 46% of the contributions and grants receivable (gross) was due from one donor at September 30, 2024 and 2023, respectively.

**NOTE 4 - CONTRIBUTED SPACE RECEIVABLE**

In fiscal 2023, upon commencement of the lease, a contributed space receivable and in-kind contribution with donor restrictions was recognized totaling \$48,617,672 related to the below market rate lease for Civic Hall's 85,000-square-foot learning and training center at 14th Street, Union Square, New York City. This amount represents the present value of the difference between the fair market rate and the contracted payments due under the lease over the lease term. The fair market rate was determined based upon the lease rates for comparable space at the time of the lease commencement. The lease has a 25-year term and the contributed space receivable will be amortized over that period. During the years ended September 30, 2024 and 2023, \$2,772,957 and \$2,872,184, respectively, of the contributed space receivable was amortized and reflected within occupancy costs on the accompanying consolidated statement of functional expenses. The remaining contributed space receivable as of September 30, 2024 and 2023 is \$42,972,531 and \$45,745,488, respectively.

**NOTE 5 - INVESTMENTS**

Investments, at fair value, consisted of the following at September 30:

	2024	2023
Money market funds	\$ 480,017	\$ 1,061,835
Mutual funds	11,293,539	9,564,255
	\$ 11,773,556	\$ 10,626,090

FEDCAP's mutual fund investments are classified as Level 1 within the fair value hierarchy. FEDCAP's money market fund investments do not meet the definition of a security under U.S. GAAP, and as such, the disclosure requirements for fair value measurements are not applicable.

## The FEDCAP Group

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2024 and 2023

**NOTE 6 - INVENTORIES, NET**

Inventories consisted of the following at September 30:

	2024	2023
Inventories		
Raw materials	\$ 52,104	\$ 106,392
Work-in-process and finished goods	306,387	307,418
Reserve	(90,000)	(90,000)
	<u>\$ 268,491</u>	<u>\$ 323,810</u>

**NOTE 7 - PROPERTY, PLANT AND EQUIPMENT, NET**

Fixed assets, net, consisted of the following at September 30:

	2024	2023
Land	\$ 1,617,809	\$ 1,617,809
Building improvements	4,552,558	4,896,701
Buildings	39,742,759	39,742,759
Furniture, fixtures and computer systems	32,552,442	29,679,656
Leasehold improvements	45,493,670	34,337,156
	<u>123,959,238</u>	<u>110,274,081</u>
Less: accumulated depreciation	<u>(40,362,235)</u>	<u>(34,482,481)</u>
	<u>\$ 83,597,003</u>	<u>\$ 75,791,600</u>

Depreciation and amortization expense for the years ended September 30, 2024 and 2023 was \$5,790,108 and \$6,282,685, respectively. Depreciation and amortization expense as reported on the accompanying consolidated statement of functional expenses for the years ended September 30, 2024 and 2023 includes amortization of finance lease ROU assets of \$1,883,390 and \$2,171,918, respectively.

**NOTE 8 - REVOLVING LOANS*****Investors Bank***

On October 27, 2020, FEDCAP entered into an agreement with Investors Bank for (1) a revolving line of credit agreement with a borrowing limit of \$42,500,000, with a maturity date of October 27, 2022 and interest payable quarterly at a rate of prime plus 0.75% but no less than 4.00%. The maturity date was subsequently extended to January 27, 2023. On January 27, 2023, the line was refinanced with Provident Bank.

**The FEDCAP Group****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED****September 30, 2024 and 2023*****Provident Bank***

On January 27, 2023, FEDCAP entered into an agreement with Provident Bank to refinance certain of its previous debt arrangements as well as to provide for additional liquidity for operations. In connection with the refinancing, FEDCAP entered into (1) a revolving line of credit agreement (Facility A) with a borrowing limit of \$42,500,000, with a maturity date of March 25, 2025 and interest payable quarterly at a rate of one month CME Term Secured Overnight Financing Rate ("SOFR") plus 2.90% but no less than 5.00%; and (2) an additional \$7,500,000 credit line (Facility B), with a maturity date of March 25, 2025, and interest payable quarterly at a rate of one month CME Term SOFR plus 2.90% but no less than 5.00%. The revolving line of credit agreement requires that FEDCAP maintain minimum unrestricted liquid assets of \$15,000,000. The proceeds from the revolving line of credit were used to repay the existing revolving credit line held by Investors Bank, mentioned above. As of September 30, 2024 and 2023, FEDCAP had borrowings on Facility A of \$31,345,101 and \$29,345,101, respectively, at an interest rate of 8.24% and 8.22%, respectively. The balance reported on the accompanying consolidated statement of financial position as of September 30, 2024 and 2023 is net of unamortized debt issuance costs of \$41,619 and \$32,635, respectively. On March 6, 2025, FEDCAP entered into an agreement with Provident Bank to extend the maturity date of the revolving lines of credit to October 1, 2025. FEDCAP is also working with Provident Bank to refinance the debt.

**NOTE 9 - LONG-TERM DEBT*****Notes Payable***

On October 21, 2004, TOTS entered into a \$700,000 mortgage note payable to finance the acquisition of the building located in Bronx, New York. The note was secured by the property and all of the assets of TOTS. The interest rate is 5.0% and principal and interest of \$4,960 is payable monthly through the maturity date of November 1, 2024. At September 30, 2024 and 2023, the outstanding principal balance was \$9,849 and \$67,284, respectively.

FEDCAP entered into an agreement with Investors Bank for two term loans in the amounts of \$6,000,000 and \$6,600,000, with a maturity date of November 1, 2045 and November 1, 2030, respectively, along with monthly payments of principal and interest at a rate of 4.00%. At September 30, 2024 and 2023, the outstanding principal balance of the term loans was \$10,610,593 and \$11,137,729, respectively.

On July 11, 2019, TACT entered into a \$77,160 note payable with Colorado Enterprise Fund, Inc. The note is secured by the assets of TACT. The interest rate is fixed at 9.99% and principal and interest are paid monthly. The note matures in July 2026. As of September 30, 2024, the outstanding principal balance was \$23,484.

On August 27, 2020, TACT was granted a loan of \$150,000 by U.S. Small Business Administration ("SBA") under the Economic Injury Disaster Loan (EIDL) program that provided financial assistance to small businesses impacted by the COVID-19 pandemic. As of September 30, 2024, the outstanding principal balance, including accrued interest, was \$162,664 at an interest rate of 2.50%. The loan principal and accrued interest are eligible for forgiveness by the SBA.

On October 24, 2023, Civic Hall Labs entered into an agreement with Provident Bank for a non-revolving construction line of credit and term loan in the maximum principal amount of \$10,000,000 to finance certain leasehold improvements on Civic Hall Center. The interest rate is 7.14% and principal and interest are paid monthly. This note matures in December 2027. As of September 30, 2024, the outstanding principal balance was \$8,234,465.

The FEDCAP Group

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2024 and 2023

**Bonds Payable**

In December 2013, FRS entered into a Loan Agreement with Build NYC Resource Corporation (“Build NYC”), a local development corporation, for Build NYC to issue bonds to finance the purchase of the sixth floor of a building located at 633 Third Avenue in New York City and related expenses. Build NYC issued \$18,450,000 of tax-exempt revenue bonds (“Series 2013A”). Monthly payments of interest commenced in June 2014. The Series 2013A bonds have a coupon rate of 4.2% with a maturity date of December 1, 2033. The Series A bonds were placed with Israel Discount Bank (“IDB”) and, as part of the bond purchase and continuing covenant agreement between FRS and IDB, FRS must maintain a minimum balance with IDB of \$4,000,000, which is included within investments in the accompanying consolidated statements of financial position at September 30, 2024 and 2023. At September 30, 2024 and 2023, the outstanding principal balance of the Series 2013A bonds was \$13,605,000 and \$14,235,000, respectively. The following is a summary of minimum principal payments due on the notes and bonds at September 30, 2024:

<u>Year Ending September 30,</u>	<u>Notes Payable</u>	<u>Bonds Payable</u>	<u>Total</u>
2025	\$ 2,828,264	\$ 655,000	\$ 3,483,264
2026	2,989,959	685,000	3,674,959
2027	3,169,596	715,000	3,884,596
2028	1,475,889	745,000	2,220,889
2029	567,172	775,000	1,342,172
Thereafter	<u>8,010,175</u>	<u>10,030,000</u>	<u>18,040,175</u>
Total	<u>\$ 19,041,055</u>	<u>\$ 13,605,000</u>	32,646,055
Less: current portion			(3,483,264)
Less: bond issuance cost			<u>(289,807)</u>
Long-term debt, net of current portion			<u>\$ 28,872,984</u>

**NOTE 10 - ADVANCES FROM GOVERNMENT AGENCY**

During fiscal 2024 and 2023, FEDCAP received contract advances from various New York City government agencies. The refundable balance related to these advances as of September 30, 2024 and 2023 is \$1,994,103 and \$40,206, respectively. These advances are non-interest bearing and will be offset by future receivables within these programs.

**NOTE 11 - FORGIVABLE CAPITAL ADVANCES**

ESCT has received financial assistance for property acquisition costs from Housing and Urban Development (“HUD”) and the Austin Housing Finance Corporation (“AHFC”). Under the terms of the agreements, funds were provided to ESCT in the form of forgivable capital advances to purchase 34 housing entities. The principle and any interest are not due and will be forgiven upon maturity, as long as ESCT continues to meet the requirements to maintain the housing units available for low income persons with disabilities. ESCT believes that the possibility that repayment will occur is remote and as such that the treatment of the advance as a contribution upon receipt is appropriate. Accordingly, the advances were

**The FEDCAP Group**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**  
**September 30, 2024 and 2023**

recorded as contributions with donor restrictions that are released from restriction over the life of the agreement.

The following table summarizes the forgivable capital advances as of September 30, 2024:

	<u>Amount of Original Advance</u>
<b>Housing I</b>	
U.S. Department of HUD, interest rate of 5.375%, due unless forgiven on October 11, 2045, secured by six rental housing units. At September 30, 2024 and 2023, \$217,685 and \$228,010, respectively, was included in net assets with donor restrictions related to the Note.	\$ 413,000
<b>Housing II</b>	
U.S. Department of HUD, interest rate of 5.250%, due unless forgiven on April 1, 2048, secured by 10 rental housing units. At September 30, 2024 and 2023, \$420,727 and \$438,567, respectively, was included in net assets with donor restrictions related to the Note.	713,600
City of Austin passed through AHFC, interest rate of 0%, due unless forgiven on May 1, 2049, secured by 10 rental housing units, subordinate to the \$713,600 loan. At September 30, 2024 and 2023, \$307,292 and \$319,792, respectively, was included in net assets with donor restrictions related to the Note.	500,000
<b>Housing III</b>	
U.S. Department of HUD, interest rate of 4.125%, due unless forgiven on December 1, 2050, secured by eight rental housing units. At September 30, 2024 and 2023, \$484,018 and \$502,517, respectively, was included in net assets with donor restrictions related to the Note.	739,900
City of Austin passed through AHFC, interest rate of 0%, due unless forgiven on November 30, 2050, secured by eight rental housing units, subordinate to the \$739,900 loan. At September 30, 2024 and 2023, \$323,642 and \$336,010, respectively, was included in net assets with donor restrictions related to the Note.	494,740
<b>Housing IV</b>	
U.S. Department of HUD, interest rate of 4.125%, due unless forgiven on February 15, 2053, secured by 10 rental housing units. At September 30, 2024 and 2023, \$760,433 and \$790,191, respectively, was included in net assets with donor restrictions related to the Note.	1,070,400
City of Austin passed through AHFC, interest rate of 0%, due unless forgiven on February 28, 2053, secured by 10 rental housing units, subordinate to the \$1,070,400 loan. At September 30, 2024 and 2023, \$443,938 and \$456,561, respectively, was included in net assets with donor restrictions related to the Note.	<u>624,898</u>
Total	<u>\$ 4,556,538</u>

**NOTE 12 - LEASES**

FEDCAP has entered into operating and finance lease commitments for space, office equipment and vehicles at various locations for its programs and administrative activities, which expire on various dates through July 2067.

The FEDCAP Group

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2024 and 2023

The lease cost and other required information relevant to the lease commitments for the years ended September 30, 2024 and 2023 are:

	2024	2023
Lease cost		
Operating lease cost	\$ 15,300,023	\$ 15,299,969
Finance lease cost		
Amortization of ROU assets	2,952,943	1,686,494
Interest on lease liabilities	3,513,818	3,586,628
Sublease income	(558,993)	(1,465,264)
Total lease cost	<u>\$ 21,207,791</u>	<u>\$ 19,107,827</u>
Operating cash flows from operating leases	\$ 12,806,430	\$ 15,299,969
Operating cash flows from finance leases	3,513,818	2,881,967
Financing cash flows from finance leases	1,359,787	1,049,268
ROU assets, obtained in exchange for new operating lease liabilities	\$ 4,344,007	\$ 52,158,869
ROU assets, obtained in exchange for new finance lease liabilities	712,475	578,592
Weighted-average remaining lease term:		
Operating leases	17.56 years	18.57 years
Finance leases	25.11 years	25.56 years
Weighted-average discount rate:		
Operating leases	3.48%	3.45%
Finance leases	4.46%	5.70%

Future minimum payments under FEDCAP's leases are due as follows:

	Operating Leases	Finance Leases
2025	\$ 10,175,553	\$ 5,178,008
2026	7,919,451	5,200,208
2027	6,037,910	5,168,897
2028	7,165,202	5,090,975
2029	6,736,978	4,997,399
Thereafter	<u>85,683,976</u>	<u>106,876,247</u>
Total future undiscounted lease payments	123,719,070	132,511,734
Less: interest	<u>(35,364,099)</u>	<u>(52,531,683)</u>
Lease liabilities	<u>\$ 88,354,971</u>	<u>\$ 79,980,051</u>

The FEDCAP Group

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2024 and 2023

**NOTE 13 - CONTINGENCIES**

FEDCAP is engaged in various lawsuits incidental to its operations. In the opinion of management, the ultimate outcome of pending litigation will not have a material adverse effect on the consolidated financial position and results of operations of FEDCAP.

FEDCAP participates in a number of federal and state programs. These programs require that FEDCAP comply with certain requirements of laws, regulations, contracts, and agreements applicable to the programs in which it participates. All funds expended in connection with government grants and contracts are subject to audit by government agencies. While the ultimate liability, if any, from such audits of government contracts by government agencies is presently not determinable, it should not, in the opinion of management, have a material effect on FEDCAP's financial position or change in net assets. Accordingly, no provision for any such liability that may result has been made in the accompanying consolidated financial statements.

**NOTE 14 - TUITION REVENUE**

FEDCAP receives funding for Fedcap Apex Technical School Inc (d/b/a Apex Technical School) and for the Career Design School from the New York State Education Department, administered by the Bureau of Proprietary School Supervision. Gross tuition income has been included within rehabilitation and vocational programs in the accompanying consolidated statements of activities for the years ended September 30, 2024 and 2023 as follows:

	2024	
	Fedcap Apex Technical School Inc d/b/a Apex Technical School	Career Design School
Tuition	\$ 19,653,504	\$ 60,600
Less: book and tool sales	(740,911)	-
Less: application and insurance fees	(134,831)	-
Subtotal	18,777,762	60,600
Add: student Refunds and Returns to Federal Family Education Loan Programs included above	570,496	-
Gross tuition for tuition assessment calculations	<u>\$ 19,348,258</u>	<u>\$ 60,600</u>

**The FEDCAP Group**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**  
**September 30, 2024 and 2023**

	2023	
	Fedcap Apex Technical School Inc d/b/a Apex Technical School	Career Design School
Tuition	\$ 20,636,905	\$ 100,478
Less: book and tool sales	(664,857)	-
Less: application and insurance fees	(136,301)	-
Subtotal	19,835,747	100,478
Add: student Refunds and Returns to Federal Family Education Loan Programs included above	543,070	-
Gross tuition for tuition assessment calculations	\$ 20,378,817	\$ 100,478

**NOTE 15 - NET ASSETS**

Net assets with donor restrictions were restricted for the following purposes as of September 30:

	2024	2023
For use in future periods for		
Employment and job search programs	\$ -	\$ 236,488
ESCT HUD capital advances	2,957,735	3,071,648
Time restricted - beneficial interest in remainder trust	3,073,673	2,577,709
Time restricted - general	42,972,531	47,416,091
	49,003,939	53,301,936
Beneficial interest in perpetual trusts and endowment funds subject to appropriation and satisfaction of donor restrictions	2,565,194	2,158,054
	\$ 51,569,133	\$ 55,459,990

Beneficial interest in perpetual trusts and endowment funds are comprised of the following as of September 30:

	2024	2023
Easter Seals - beneficial interest in perpetual trusts	\$ 2,396,096	\$ 1,993,803
ReServe endowment	89,963	85,471
CWS endowment	79,135	78,780
	\$ 2,565,194	\$ 2,158,054

Net assets released from restrictions during the years ended September 30, 2024 and 2023 amounted to \$4,793,961 and \$3,249,208, respectively.

The FEDCAP Group

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2024 and 2023

Net assets released from restrictions are comprised of the following as of September 30:

	2024	2023
Time Restricted - general	\$ 4,443,560	\$ 3,084,970
ESCT HUD Capital Advances	113,913	113,913
Employment and job search programs	236,488	50,325
	\$ 4,793,961	\$ 3,249,208

**NOTE 16 - RELATED-PARTY TRANSACTIONS**

A CWS Board member is a trustee of the Eaton Fund. CWS leases its facilities from the Eaton Fund. The rent paid to Eaton Fund for each of the years ended September 30, 2024 and 2023 were \$130,000.

The chairman of the Board of Directors of Wildcat is the CEO of a payroll services firm named Alpha Business Solutions, which supplies ReServe, Inc with staffing services. Total payments to Alpha Business Solutions for each of the years ended September 30, 2024 and 2023 were \$3,870,123 and \$3,517,091, respectively.

**NOTE 17 - EMPLOYEE BENEFIT PLANS**

Effective January 1, 1991, FEDCAP established a Tax Deferred Annuity Retirement Plan under Section 403(b) of the IRC for employee voluntary salary reduction contributions. Employees are eligible to participate in the plan as of their employment date.

Effective October 1, 1991, FEDCAP established a Tax Deferred Annuity Retirement Plan under Section 403(b) of the IRC for employees working on government contracts with a defined contribution pension plan based on a contractual formula. Employees are eligible to participate in the plan upon satisfactory completion of a three-month probationary period.

Effective October 1, 1994, FEDCAP established a Defined Contribution Plan under Section 403(b) of the IRC for qualified participants, primarily employees who do not work on contracts. In November 1, 2010, the Defined Contribution Plan was amended to allow all employees to participate in the plan immediately upon hire. FEDCAP matches employee contributions up to 3% of their salaries. Employer matching contributions fully vest after three years of employment.

Plan contributions are invested in one or more of the funding vehicles available to participants under the plans. Each participant is fully and immediately vested in employee contributions. Employer contributions to the plans amounted to \$14,425,354 and \$13,520,332 for the years ended September 30, 2024 and 2023, respectively.

**NOTE 18 - ACQUISITION**

On May 1, 2024, FEDCAP acquired TACT Kids, Inc (Teaching the Autism Community Trades), a Denver, Colorado-based school dedicated to empowering individuals with autism through skilled trades education and employment. The collaboration between FEDCAP and TACT signifies a significant step forward in expanding support for neurodiverse individuals. The acquisition was affected without the transfer of consideration, and as such, an inherent contribution of \$1,050,381 was recognized, which represented the

The FEDCAP Group

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2024 and 2023

surplus of the acquisition date fair values of the liabilities assumed over the acquisition date fair value of the assets acquired.

The following table summarizes the estimated fair values of the liabilities assumed and assets acquired at the date of acquisition during the year ended September 30, 2024:

	TACT Kids, Inc
Cash and cash equivalents	\$ 156,298
Accounts receivable, net	160,500
Grant receivable, net	270,000
Prepaid expenses	12,289
Property and equipment	1,363,929
Other assets	11,931
Accounts payable and accrued liabilities	(712,477)
Deferred revenue	(22,500)
Notes payable	(189,589)
	<hr/>
Net assets	\$ 1,050,381

**NOTE 19 - CONCENTRATIONS**

FEDCAP provides building services for federal buildings, which comprised 18% of total revenues during the years ended September 30, 2024 and 2023. FEDCAP provides offsite data entry personnel, custodial and other services to various branches of the state and city government through one New York State organization, which comprised 5% of total revenues during the years ended September 30, 2024 and 2023.

Financial instruments that potentially subject FEDCAP to concentrations of credit and market risk consist principally of cash and cash equivalents on deposit with financial institutions, which from time to time may exceed the Federal Deposit Insurance Corporation limit. Management does not believe that a significant risk of loss exists due to the failure of a financial institution.

**NOTE 20 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

FEDCAP regularly monitors liquidity required to meet its operating needs and other contractual commitments. FEDCAP has various sources of liquidity at its disposal, including cash and cash equivalents, marketable debt and equity securities, and lines of credit. See Note 8 for information about FEDCAP's lines of credit.

For purposes of assessing resources available to meet general expenditures over a 12-month period, FEDCAP considers all expenditures related to its ongoing activities.

In addition to financial assets available to meet general expenditures over the next 12 months, FEDCAP operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures.

As of September 30, 2024 and 2023, the following tables show the total financial assets held by FEDCAP and the amounts of those financial assets that could readily be made available within one year of the balance sheet date to meet general expenditures.

The FEDCAP Group

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2024 and 2023

Financial assets available to meet general expenditures over the next 12 months:

	2024	2023
Cash and cash equivalents	\$ 33,009,429	\$ 25,187,907
Accounts receivable, net	64,591,006	59,466,388
Contributions and grants receivable, net	3,263,809	2,819,540
Investments	11,773,556	10,626,090
Total financial assets available within the next 12 months	112,637,800	98,099,925
Less: amounts unavailable for general expenditure due to:		
Donor-imposed restrictions	-	(1,907,091)
Minimum liquidity and collateral requirements under borrowing and other arrangements	(22,422,219)	(18,900,000)
Total financial assets available to meet general expenditures over the next 12 months	\$ 90,215,581	\$ 77,292,834

**NOTE 21 - SUBSEQUENT EVENTS**

FEDCAP evaluated its September 30, 2024 consolidated financial statements for subsequent events through March 11, 2025, the date the consolidated financial statements were available for issuance. FEDCAP is unaware of any events which would require recognition or disclosure in the accompanying consolidated financial statements other than the matters described in this note and Note 8.

Subsequent to September 30, 2024, FEDCAP has signed combination agreements with: Runway of Dreams Foundation, Inc. and subsidiaries ("Runway of Dreams") and ELITE Supported Employment ("ELITE").

Runway of Dreams empowers people with disabilities to have confidence and self-expression through fashion and beauty inclusion. Runway of Dreams works to give people with disabilities access to fashion that excites and empowers them. Runway of Dreams raises awareness, educate consumers, advocate for industry change, and develop the next generation of innovators and leaders. The company is based in Livingston, NJ. The combination agreement is set to take effect on April 1, 2025.

ELITE is a UK based not-for-profit entity. ELITE is a registered charity empowering disabled and disadvantaged people across South, Mid and West Wales. ELITE's mission is far-reaching. ELITE support hundreds of people every year with vocational opportunities, training, and employment through its wide network of partnerships, funders and stakeholders, and its four Social Enterprises (ELITE Training, ELITE Clothing and ELITE Paper Solutions). The combination agreement is to take effect on April 1, 2025.





# Erica Gesen Ungarelli

*Human Services Leader in Child Welfare and Behavioral Health*

## **Human Services Leadership and Management**

Successful Human Services Leader with 20 years of leadership experience. Responsibilities include system and program development and sustainability, management of programs and budgets ranging between 3-64 million dollars. Broad knowledge of the Medicaid system. Leadership style embraces the System of Care values and principles in both program development and in organizational culture and climate. Experience in Child Welfare and Children's Behavioral Health. Additional notable experience in the following areas;

### **Management**

- Provides Direction and vision for organizational development
  - Recruitment and retention strategies
  - Positive Culture and Climate
  - Program development, contract development and implementation
  - Oversight of contracts, programs, and provider networks

### **Strategic planning, Program Development**

Developed programming to assist children and families involved in Child Welfare including:

- Strength To Succeed and other intensive in-home services.
- Led large systems reform for children's service, NH System of Care for Children's Behavioral Health inclusive of program development, finance and long-term sustainability and scaling up the programming to address continued growing needs.
- Developed NH's infant Mental Health plan, to include program development for integrated and comprehensive supports for at risk young children and families.
- Development of strategic plans— notable examples: 10-year mental health plan, Children's system of care annual reports with recommendations and child welfare practice model development.
  - Analyzing data to identify areas for improvement and expansion
  - Development of goals and activities for strategic plan
  - Development of finance strategies, budget, and rates
  - Assess progress towards goals through process measures and qualitative data
  - Management of organization and program budgets
  - Assessment of federal and state statutes
  - Analyzing, drafting, and editing legislation, policy, and fiscal impact statements.
  - Develop, draft; and implement finance strategies for sustainability through Medicaid reimbursement.

### **Facilitation and presenting**

- Facilitation of both large and small work groups.
- Facilitation of large group stakeholder groups
- Presentations to small and large group, local and national.
- Testifies to legislative policy and budget committees.

## CAREER PROGRESSION

### Leadership and Management: 2006- Present

#### 2021-Present: Granite Pathways, Executive Director

- Daily operations of organization, finance, Liaison to Board of directors and parent company,
- Set strategic priorities for the organization.

#### 2016- 2021: Division for Behavioral Health, Director, Bureau for Children's Behavioral Health

- Set strategic priorities and plan for development for children's services.
- Provides cross departmental consultation for child programming.
- Develop and manage budgets for the Bureau
- Provided Leadership and Bureau vision and priorities for all Bureau staff.
- Directly manages bureau administrators
- Program development, implementation, financing, and oversight
- Contract development, writing and monitoring

#### 2002-2016: Division for Children, Youth and Families Bureau for Child Wellbeing and DCYF Fiscal Unit

Managed multiple program areas for child welfare and juvenile Justice to include;

- Foster Care Health
- Federal Grant administration and oversight
- Community based services development
- Finance
- Parent Partner program
- Policy and rule development and writing
- Budget development and management
- Provider relations
- Medicaid liaison
- Lead for Cost containment Workgroup to ensure cost containment initiatives are met
- Authorization for Child specific specialized services
- Negotiate rates and funding for child specific services
- Conducts cost analysis for new child specific services
- Participated as team member during Federal audits and State case reviews
- DCYF Lead representative for the Medicaid Advisory Committee
- Development of the NH DCYF SafeRX program; Coauthor of the article, *Psychotropic medications in child*

*welfare: from federal mandate to direct care.*

<https://www.sciencedirect.com/science/article/abs/pii/S019074091630127X#:~:text=Psychotropic%20medications%20in%20child%20welfare%3A%20From%20federal%20mandate%20to%20direct%20care>

### Supervisory and Field Experience

1992-1996: Field worker for Elderly and Adult Services

1996-2002 CPSW for DCYF Central Intake

2001-2002 Assistant Supervisor for DCYF Central Intake

**Education:** Wittenberg University, BA earned in 1992 in Sociology.

# BRIAN LEMIRE

b.lemire@granitepathways.com

## PERSONAL SUMMARY

Enthusiastic, accomplished, and motivated graduate passionate in supporting individuals with substance use disorder.

## EDUCATION

**Southern New Hampshire University** – Manchester, NH  
**Bachelor of Science:** Business Mgmt. /Admin  
• Graduated Magna Cum Laude (3.5+ G.P.A.)

**New Hampshire Technical Institute** – Concord, NH  
• **Associate of Science:** Real Estate

**G.E.D.** - Manchester, NH

**Central High School** – Manchester, NH

**CCAR Recovery Coach Academy**  
**Suicide Prevention Training**  
**Ethics Training**  
**HIV Training**

## SKILLS

- Complex problem solving
- Client service focused
- Professional phone etiquette
- Excellent planner and coordinator
- Attention to detail
- Proficient in Microsoft Word, Excel, and PowerPoint
- Works well under pressure
- Exceptional oral and written communication

## WORK HISTORY

**Operations Manager, 10/1/21 to Present**

**Granite Pathways – Strength to Succeed-** Manchester, NH

- Assist director and support staff in day-to-day operations
- Support in advanced special projects
- Prepare and take notes for quarterly BOD
- New hire orientation and onboarding
- Administrative support for RFP submissions
- Oversee IT applications and training
- Billing oversight for medical and contract billing

**Program Coordinator, 8/5/2019 to 10/1/21**

**Granite Pathways – Strength to Succeed-** Manchester, NH

- Assist manager and support staff in day-to-day operations
- Oversee IT applications and trainings
- Billing oversight

**Kitchen Supervisor, 3/2016 to 11/2018**

**Salona Bar and Grill-** Manchester, NH

- Managed kitchen staff and coordinated food preparations
- Helped resolve customer complaints
- Assisted in placing weekly food and beverage orders
- Maintained sanitation and safety standards

- Trained new employees

**Assistant Property Manager**, 6/1/2009 to 2/13/15

**Carisbrooke at Manchester** – Manchester, NH

- Managed a community of 100+ apartment units
- Carefully screened applicants for tenancy
- Communicated effectively with owners, residents, and on-site associates
- Followed up on delinquent tenants and helped coordinate collection procedures
- Monitored the timely receipt and reconciliation of rent collections in accordance with proprietor and resident statutes
- Scheduled and coordinated contractors for janitorial and maintenance issues

# Amanda Durand

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## PROFESSIONAL QUALIFICATIONS

I am a highly Competent professional with over 12 years of experience. I have superior communication skills with a positive attitude and genuine compassion for others. I demonstrate outstanding leadership, interpersonal communication, and problem resolution.

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## EXPERIENCE

### **Granite Pathways, Community Navigator-** Manchester, NH

Director 2024

Navigator 2023-2024

- Complete Training in: Mandated Reporting, Motivational Interviewing, Diversity, Equity, and Inclusion, Trauma Informed Practice, Reflective Practice, Strategic Sharing, DCYF 101 and DCYF Core.
- Complete Monthly Contract Reporting and attend monthly contractor meetings.
- Data reporting on scope of service requirements and amplification requirements.
- Program oversight, and contract compliance
- Continue quality management of workflows, standard operating procedures, trainings and professional development tools
- Educate professionals and nonprofessional reporters on local resources for families in need and who do not rise to the level of involvement with child protection.
- Educate professional reporters on engagement techniques including trauma informed, reflective listening, and motivational interviewing with families.
- Education reporters on facilitated referrals.
- Continued research and education on regional resources including Family Resources Center Program schedules.
- Partnership and collaboration with local resources, having firsthand knowledge of what families can expect when they engage in services.
- Practice cultural competence.
- Completed annual training in engagement skills, engagement techniques, DEI, Trauma informed and Motivational Interviewing.
- Demonstrate the ability to pivot and work in ambiguity, understanding community resources change and family's needs will vary.
- Administrative work including case documentation, written correspondence, monthly contractor reporting and other data entry duties as needed.
- Provide supervision and training to all staff.

### **Granite Pathways, Strength to Succeed-** Manchester, NH

Director 2024

Parent Partner/CRSW-S 2020-2024

- Program oversight, and contract compliance
- Data reporting on scope of service requirements and amplification requirements.

- Develop and implement program policies.
- Participate in Professional Development training.
- Attend monthly contractor meetings and bi-weekly leadership meetings
- Oversight of Nurturing Parenting and PASTA Training Facilitation
- Provide Field Supervision and CRSW Supervision to all staff.
- Continue quality management of workflows, standard operating procedures, trainings and professional development tools
- Demonstrate an understanding of and an ability to successfully implement concepts presented in orientation and training.
- Utilize evidence-based home models including but not limited to; Nurturing Families and PASTA (Parenting a Second Time Around).
- Facilitate Parenting a Second Time Around workshop curriculum for relative care and kinship population.
- Administrative work including case documentation, written correspondence and other data entry duties as needed.
- Staff meeting and MLADAC supervision attendance.
- Attend DCYF staff meetings, Better Together meetings and other family voice programming requirements.
- Always display and maintain confidentiality.

**Granite Pathways-** Manchester, NH  
Admissions Coordinator – 2019-2020

- Coordinate communication between patients, family members, medical staff, administrative staff, or regulatory agencies
- Interview patients or their representatives to identify problems relating to care.
- Maintain knowledge of community services and resources available to patients.
- Explain policies, procedures, or services to patients using medical or administrative knowledge.
- Provide the patient service through active listening next step of the admission process education
- Review of State Program Grants per budget guidelines
- Management of Program invoicing
- Manage Outreach & Marketing via e-mail campaign and prospective customer visits
- Maintain monthly statistical reports and inquiry trends and reports.
- Participation in Program Steering Committee

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**EDUCATION**

**B.S. Early Childhood Development**

Cum Sum Laude

Southern New Hampshire University- Manchester, NH - 2011

**References Available Upon Request**

**Lori A. Hebert**

**l.heber@granitepathways.com**

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Professional Qualifications

- Over 20 years of leadership, customer and contract management combined with an extensive background in government contract development, oversight, and expansion.

Civic Engagement and Advising Experience

**New Hampshire Department of Health and Human Services**

**Division for Children Youth and Families (DCYF)**

**2015-2017**

*Parent Leader – Practice Advisor*

- Serve as an advisor to the field and the Division’s leadership in matters of family engagement.
- Training partner facilitating DCYF Core Academy Better Together Workshops for DCYF staff on how to partner with families to improve child welfare outcomes.
- Statewide Steering Committee Meeting participation, providing oversight and leadership to the Parent Partner Program, a program that promotes parents as leaders within Child Welfare.
- Provide coaching and support to parents new to the system through a peer support model to improve reunification outcomes and the lives of children in New Hampshire.

**New Hampshire Legislature Office of the Governor**

**DCYF Advisory Board**

**2022- Present**

*Chair in good standing*

- Advises the Director of DCYF on policy and program priorities for children, youth, and families in NH.
- Provide leadership in advocating the needs and concerns of families.
- Advise and assist DCYF in its mission to our communities.

Professional Work History

**Granite Pathways a member of The Fedcap Group**

**2018-Present**

*Director of Community Bases Programming and Development*

- Direct and manage program design, development, and delivery of services company wide.
- Developed policies and procedures related to program integrity, staff training, and key metric tracking.
- Policy and procedure approval ensuring compliance with Federal, State, Medicaid regulations and standards.
- Oversee management of expense and revenue billing operations.
- Oversee administrative tracking platforms and mechanisms for documentation compliance and service delivery.
- Supervise programming directors.
- Maintained statewide presence engaging in community meetings and developing business partnerships for companywide opportunities.

*DCYF Involved Program Director*

- Hired in 2018 to build and implement peer support programming (Strength to Succeed STS) for families involved within the Division for Child Youth and Families (DCYF).

- Hiring, training, developing, and leading a staff of individuals with lived systems experience to deliver Peer Support Services.
- Program oversight, contract compliance and outcome deliverables.
- Data reporting on scope of service requirements and amplification metrics.
- Implementation of expansion services in 2019, 2020 and 2021 increasing service deliverables and the population served.
- Development and continue quality management of, workflows, policy manuals, standard operating procedures, trainings, professional development tools.
- Designed and delivered DCYF 101 and Addiction/Recovery trainings for DCYF staff, families, and community partners.
- Lead the team in the shift from grant funding to fee for service in 2021, STS services are now embedded in the DCYF provider service array as an approved Medicaid service.
- Oversight of Nurturing Parenting training facilitation.
- June 2023 developed and launched Community Navigator contract with DCYF, this program offers education to reporters and prevention services to families with needs who do not rise to the level of DCYF involvement throughout New Hampshire.

**Department of Health and Human Services**

**Division of Health and Human Services (DCYF)**

**2017-2018**

*Parent Consultant*

- Statewide consultation to DCYF within development of internal policies and statewide programs.
- Parent Leader recruitment and development.
- Participate in planning, testing, and evaluation for new programming.
- Monthly reporting on measurable and deliverables.

**Cityside Management Corporation, Manchester NH**

**2004-2013**

*Project Manager*

- Government RFP (Request for Proposal) submissions, negotiations, and implementation.
- Development and start-up of Housing and Urban Development (HUD) Asset Manager contracts.
- HUD program administration and management in accordance with housing regulations and scope of service compliance.
- Supervise large staff, including recruiting, onboarding, and professional development.
- Training and seminar facilitation for regional listing brokers
- Co-developed an Asset Management software platform.
- Manage and coordinate negotiations with HUD Contractors including the Mortgage Compliance Managers and Field Service Manager.
- Member of senior leadership team.

Education

1992-1995 Keene State College

2021 Graduated Corporate Leadership Academy with The Fedcap Group

# JENICA MILLS



## PROFESSIONAL SUMMARY

Dedicated & empathetic Certified Peer Support Specialist, known for helping people in challenging situations, and achieving recovery successes. Understanding & knowledgeable in mental health & substance abuse care system navigation and willing to share life experiences related to mental illness & Substance Use Disorder. Energetic professional with more than 5 years of expertise providing recovery support, and more than 5 1/2 years of sobriety. Ready to help others reclaim lives through use of proper, individualized services

## SKILLS

- Extensive Knowledge of Coping Skills (including CBT, DBT, ACT Skills)
- Active Listening & Motivational Interviewing
- Stages of Change & Stages of Recovery
- Problem-Solving Skills
- Advocacy & Providing Community Resources & Referrals
- Interpersonal Communication
- Knowledge of Multiple Pathways of Recovery & Mental Health Services
- Self-Motivated
- Recovery Support Group Facilitation
- Suicide Prevention

## CERTIFICATIONS

- CPS - Certified Peer Support Specialist, NH DHHS
- CPR for Adults & Infants Training - Feb. 2020

## EDUCATION

### IPS/ CPS Academy

The Mental Health Center Of Greater Manchester • 10/2021

**CPS NH Certification:** Intentional Peer Support

### NH Recovery Coach Academy

CCAR/ Granite Pathways In Manchester, NH

- 04/2019

## WORK EXPERIENCE

### Granite Pathways- Community Navigator

Manchester, NH • 11/2024 - Current

- Outreach DCYF Central Intake Reporters to offer knowledge and resources they can offer families in the future.
- Outreach families that have been screened out from DCYF Central Intake to offer community resources and direct referrals that may help them avoid future DCYF reports/ involvement.
- Utilize experience in child welfare system & recovery to help support families w/ connecting to community resources.
- Administrative work including outreach and referral documentation, written correspondence & other data entry duties as needed.

### Granite Pathways- Strength To Succeed - Parent Partner

Manchester, NH • 06/2023 - 11/2024

- Provide peer support & recovery coach services to individuals and families involved with NH Division for Children, Youth and Families (DCYF)
- Help families navigate relationships with DCYF Staff and other providers
- Assist caregiver w/ identifying needs, developing goal setting through Care Coordination Plans, developing coping skills and planning for routine & crisis situations
- Utilized experience in child welfare system and recovery to better serve parents.
- Facilitate Nurturing Parenting education sessions for individuals and groups.
- Administrative work including case documentation, written correspondence & other data entry duties as needed.

### The Mental Health Center Of Greater Manchester - Certified Peer Support Specialist

Manchester, NH • 11/2020 - 04/2024

***Cert. of Completion:*** CRSW (Certified Recovery Support Worker)

**Exeter High School**  
Exeter, NH • 06/2004

***High School Diploma***

## **VOLUNTEER**

**Safe Harbor Recovery Center- Portsmouth, NH**

March 2019 - July 2019

- Used strong interpersonal communication skills to convey information to visitors/ members, face-to-face & via telephone.
- Guided visitors/ members to tools and resources necessary for healing & recovery.
- Maintained clean, neat, and operational facilities to serve program needs.
- Assisted w/ transporting members to/ from treatment facilities & sober residences.

- Built connections with clients struggling w/ Substance Use disorder &/or mental health issues, based upon trust, honesty & mutual respect, by using active listening & dynamic communication skills.
- Demonstrated extensive knowledge of mental health, recovery, wellness principles & resources, & shared this information with others in recovery.
- Collaborated with other professionals to remove barriers & coordinate comprehensive care for clients
- Observed strict regulations & procedures regarding each client, to maintain confidentiality of PII & PHI.
- Organized & participated in clinical staff meetings & coordinated w/ clinical staff to develop individualized treatment plans.
- Initiated & facilitated weekly Women for Sobriety meetings.

### **The Maris Center For Women - Recovery Support Specialist**

*Sailsbury, MA • 06/2019 - 11/2020*

- Supervised residents to ensure compliance w/ house rules.
- Administered random urine & breathalyzer tests to assess adherence to recovery plans & house rules.
- Documented all shift activity for accurate, reliable records.
- Provided compassionate support & encouragement to residents in recovery from Substance and/ or Alcohol Use Disorder.

# SAMANTHA BOUTSIANIS

## SUMMARY

Innovative and result-oriented professional with a passion for business and people. Seeking a full-time position with leadership opportunities. 15+ years of administrative and interpersonal experience from varied backgrounds, with an emphasis in confidentiality and privacy regulations. Versatile employee that will add value to any team.

## SKILLS & PROFICIENCIES

### Hard Skills

- Program Coordination
- Office Management
- Microsoft Suite
- HTML/CSS Coding
- Database Management
- CRM (Salesforce, Monday)
- EMR (SmartCare, KIPU, BDAS)
- Interpersonal Communications
- Record Keeping

- Quality Assurance
- Technical Writing
- HIPAA/Privacy Awareness
- Event Coordination
- Case Management
- Cross-Functional Collaboration
- Relationship Building
- Research & Strategy
- ASAM 12 Core Functions
- Process Improvement

### Soft Skills

- Learning Agility
- Multifaceted
- Collaborative
- Customer-Centric
- Active Listener
- Empathetic
- Problem Solver
- Innovative
- Ethical
- Dependable
- Creative
- Receptive
- Organized
- Communicative
- Diligent
- Self-Disciplined
- Honest
- Leader
- Accountable
- Self-Motivated
- Adaptable
- Mindful

## WORK HISTORY

### PROGRAM COORDINATOR

**Granite Pathways | Manchester, NH | June 2024 – Present**

- Assist Operations Manager and Program Directors with assigned tasks to support Granite Pathways management
- Develop targeted communication strategies and tools for the company and each program
- Assist all program areas with medical billing
- Program manual and SOP maintenance and management
- Help manage and organize all GP staff trainings
- High level technological skills for implementing, operating and staff training in case management systems

### INTAKE COORDINATOR | IOP PROGRAM COORDINATOR

**WestBridge | Manchester, NH | Nov 2022 – Present**

- Cross-functionally collaborated with billing, admissions, and clinical leadership teams to facilitate the development, launch, and management of WestBridge's Intensive Outpatient Program (IOP)
- Developed and implemented IOP intake and administrative processes
- Established and maintained strategic relationships to drive revenue opportunities
- Defined, organized, and managed day to day office operations
- Conducted weekly and monthly chart audits to ensure regulatory compliance
- Trained new employees in admissions and IOP policies and procedures
- Ensured quality data collection and record management in accordance with HIPAA, 42 CFR Part 2, and company policies

### LEAD INTAKE SPECIALIST (REMOTE) | PARTNER SUCCESS MANAGER

**PursueCare (Startup) | Connecticut | May 2021 – Mar 2022**

- Co-lead team of eight intake specialists, overseeing daily admissions and customer service operations
- Monitored team member's productivity and quality, and fostered professional development.
- Assisted in the development and implementation of admissions processes and procedures
- Coordinated special projects with outside collaborating partner
- Established and maintained strategic relationships to drive revenue opportunities
- Utilized multiple online platforms to conduct and manage patient admissions, consistently observing patient privacy and confidentiality
- Ensured quality data collection and record management in accordance with HIPAA, 42 CFR Part 2, and company policies

**WORK HISTORY CONTINUED**

**BUSINESS DEVELOPMENT REPRESENTATIVE, CONNECTICUT**

**Granite Recovery Centers (GRC) | Salem, NH | Feb 2020 – May 2021**

- Identified prospective accounts and developed new target market initiatives in Connecticut.
- Strategically cultivated relationships with prospective and pre-existing referring accounts
- Pursued leads through utilizing cold calls, emails, in-person meetings, and performed in-service presentations
- Liaised between referring accounts, clients, and GRC program staff to ensure successful transitions to and from treatment programs
- Ensured quality data collection and record management in accordance with HIPAA, 42 CFR Part 2, and company policies

**RECOVERY SUPPORT/CASE MANAGER**

**The Doorway at Granite Pathways | Manchester, NH | Apr 2019 – Feb 2020**

- Responsible for supporting individuals with Substance Use Disorder (SUDs) by navigating them to treatment based on their level of care needs
- Executed patient screenings, treatment plans and referrals
- Coached and modeled recovery core principles and values
- Collaborated with community organizations and resources to facilitate continuity of care
- Supervised office operations, staff, and clients during evening hours when supervisors were not in-office
- Ensured quality data collection and record management in accordance with HIPAA, 42 CFR Part 2, and company policies

**RESIDENTIAL ASSISTANT/INTERNSHIP**

**Southeastern NH Alcohol and Drug Services | Dover, NH | Sept 2017 – Dec 2018**

- Provided addiction recovery support services to residents in the 28-day and 90-day in-patient programs
- Collaborated with multi-disciplined team of counselors, case managers and residential assistants, adhering to and supporting resident treatment plans
- Planned and facilitated resident’s daily activities and needs, such as psychoeducation groups and lectures, admissions and discharges, and monitored prescribed medication intake
- Coached and modeled recovery core principles and values
- Ensured quality data collection and record management in accordance with HIPAA, 42 CFR Part 2, and company policies

**DIVISION HEAD SECRETARY (*Secret Security Clearance*)**

**Dept. of the Navy, Portsmouth Naval Shipyard | Kittery, ME | Apr 2015 – Jan 2016**

- Administratively responsible for two separate divisions and their respective division head supervisors
- Edited technical and non-technical interoffice documents, manuals and correspondence prior distribution
- Coordinated various Naval Sea Systems Command reports, briefings, meetings, and conferences, and took meeting minutes if necessary
- Requisitioned inventory of office materials, equipment, supplies, publications etc.
- Tracked division budget and employee timesheets
- All duties performed in accordance with specific NAVSEA policies and with strict confidentiality

**EDUCATION**

<b>Freemote: Website Development Coding Boot Camp</b>	N/A	Jun 2022 – Aug 2022
<b>NHTI – Concord’s Community College</b> Major: Addicton Counseling	Associates in Applied Science GPA: 3.4	Sept 2016 – May 2018
<b>Lakes Region Community College</b> Major: Office Management	22 Accredited Hours GPA: 3.8	Jan 2007 – Jan 2008

**CURRENT CERTIFICATIONS**

Suicide Prevention Certification	Mar 2023 – Mar 2025
Nonviolent Crisis Intervention – Crisis Prevention Institute (CPI)	Dec 2023 – Dec 2024

**References available upon request**

## Kristi Southers

**KSouthers@granitepathways.org**

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### Summary

I am **very driven, hardworking, and reliable**. I am eager and willing to grow within a company, to learn and add to my professional development toolbox. I am also willing to show my strong set of skills that I obtain. I am highly organized, proactive, and punctual with a team-oriented mentality. I am a team player and want to be a part of a company where we can all grow together.

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### Experience

#### Granite Pathways | Manchester NH

##### Field Supervisor STS/Community Navigator 2024-Present

- Allot the time necessary to work with and be supervised by the Granite Pathways Program Director.
- Demonstrate an understanding of and an ability to successfully implement concepts presented in orientation and training.
- Possess professional behavior elements including ability to supervise field staff, clearly communicate, engage staff in respectful interactions and maintain a high level of confidentiality.
- Maintain and update personnel files.
- Conduct monthly individual supervision with all staff.
- Facilitate monthly group CRSW supervision with all staff.
- Coordinate clinical supervision for all staff.
- Attend required DCYF, community and internal meetings representing the programming.
- Clear understanding of the contract requirements and roles of all staff.
- New hire trainings coordination and oversight.
- Developing and implementing professional development plans along with improvement plans.
- Overseeing credentialing, ensuring timely completion, and ongoing recertification for all field staff.
- Supporting all staff in developing and enhancing time management, documentation, direct service and professional skills.
- Manage day to day operations including workload coverage, staff caseloads, budgets, contract training delivery, equipment maintenance, supplies and technical issues.
- Contract management includes aggregate reporting, referral tracking, contract performance, DYCF collaboration and communication.
- Quality tracking of field staff performance; ensuring the maintenance of accurate, complete, timely and high-quality documentation and data collection to meet best practice standards that comply with program policies and procedures, payor requirements and external regulatory standards.
- Practice cultural competency.
- Complete annual training as required.
- Always display and maintain confidentiality.
- Perform other related duties as assigned. This job description is not designed to cover or contain a comprehensive listing of activities, duties, or responsibilities.

### **Granite Pathways | Manchester NH**

#### **Parent Partner-Certified Recovery Support Worker 08/2019 - 2024**

- Offer peer-to-peer support from staff who have lived through their own adversities and have had positive outcomes
- Provide peer-to-peer support for parents including treatment navigation, recovery support, housing support, employment support, health/wellness support, DCYF case navigation support, court support and more. also act as resource navigators for the DCYF staff in the offices they are located in.
- Familiar with TEAMS, EXCEL, POWERPOINT, FEDCAPCARES, CISCO Connect, ADP, Oracle, and more.

#### **MAS Home Care | Manchester, NHLNA 03/2018 - 08/2019**

- Collaborated with interdisciplinary healthcare teams to provide high-quality patient care.
- Collected urine/stool samples to complete needed tests for patients, checking for changes that indicated potentially dangerous conditions;
- Engaged with patient family and friends to provide courteous, efficient visit experience.
- Administered medications and educated patients and families on correct at-home administration;
- Responded to patient alarms and needs-assessment requests to identify the course of treatment.;
- Promoted patient satisfaction by assisting with daily living needs such as bathing, dressing, toileting and exercising;
- Documented information in patient charts and communicated status updates to interdisciplinary care team; and,
- Attended to patients in bed units, continuously checking on needs and maintaining high standards of patient care.

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#### **Education and Training**

- Northern Essex Community College | Haverhill, MA //General Studies
- Certified Recovery Support Worker | Concord, NH Licensed by OPLC
- Certified Recovery Coach | Concord, NHCWEP: Recovery Coach in 07/2019

**References Available Upon Request**