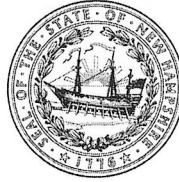


COMMISSIONER
Jared S. Chicoine

DEPUTY COMMISSIONER
Joshua W. Elliott



TDD Access
Relay NH
711

(603) 271-3670

Website:
www.energy.nh.gov

DEPARTMENT OF ENERGY

21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

June 17, 2026

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

REQUESTED ACTION

Authorize the New Hampshire Department of Energy (Department) to amend an existing **SOLE SOURCE** contract with Community Action Program Belknap-Merrimack Counties, Inc (CAPBM), Concord, NH, Vendor #177203, by extending the period of performance from June 30, 2027 to June 30, 2029, and by adjusting funds within budget categories of Health & Safety, Energy Audit, and Final Inspection, effective upon Governor and Executive Council approval through June 30, 2029. The original contract was approved for \$2,511,040 by the Governor and Executive Council on December 21, 2022, Item #52 and amended to \$2,146,675 on September 25, 2024, Item #5F, and amended on June 4, 2025, Item #5B. There is no overall increase to the funding level for this amendment. **100% Federal Funds.**

EXPLANATION

This contract is **SOLE SOURCE** because of the US Department of Energy's (US DOE) grant guidance (10 CFR 440.15) giving Community Action Agencies preferred status for the Weatherization Assistance Program due to their non-profit status, their role providing a range of services to clients eligible for WAP, and their historical performance delivering the weatherization program.

The Department is responsible for administering New Hampshire's statewide Infrastructure Investment and Jobs Act (IIJA) Weatherization Assistance Program (WAP). The objective of the program is to reduce energy consumption and the impact of energy costs in low-income households. Priority is given to the elderly, disabled, households with children, and households with high-energy usage. The funding in this contract will augment WAP work.

This amendment revises the budget structure of the IIJA WAP to align with updated guidance from the US DOE. Specifically, the amendment increases the Program budget by shifting funds from the categories of Health and Safety, Energy Audit, and Final Inspection. A detailed breakdown of these adjustments is provided in the accompanying chart. In addition, this amendment extends the

contract period from June 30, 2027, to June 30, 2029. This extension aligns the contract terms with the US DOE's revised Terms and Conditions for the IJJA WAP grant, ensuring continued access to and use of federal funds over the updated grant period.

These amendments will result in more New Hampshire homes being weatherized and will support the Department's efforts to administer the IJJA WAP efficiently and effectively while maintaining compliance with federal guidance.

Contract Categories to be changed as follows:

| Contract Category | Current Amount | Increase (Decrease) | Revised Amount |
|---------------------------------|----------------|---------------------|----------------|
| Admin | \$204,242 | \$0 | \$204,242 |
| Program | \$1,261,772 | \$233,846 | \$1,495,618 |
| Health & Safety | \$270,380 | (\$46,037) | \$224,343 |
| Energy Audits | \$180,253 | (\$125,206) | \$55,047 |
| Final Inspection | \$90,127 | (\$62,603) | \$27,524 |
| Training & Technical Assistance | \$139,901 | \$0 | \$139,901 |
| Total | \$2,146,675 | \$0 | \$2,146,675 |

In the event Federal Funds are no longer available, General Funds will not be requested to support this contract.

Respectfully submitted,



Jared S. Chicoine
Commissioner

CONTRACT AMENDMENT #3

This Contract Amendment (Amendment) is entered into by and between the State of New Hampshire, acting by and through the New Hampshire Department of Energy (Department), 21 S. Fruit Street, Concord, NH 03301, (hereinafter referred to as State) and Community Action Program of Belknap-Merrimack Counties, Inc., PO Box 1016, 8 Old Suncook Road, Concord, Merrimack County, NH 03302, (hereinafter referred to as the Contractor), collectively referred to as (the Parties).

WHEREAS, the Parties have entered into a contract, approved by the Governor and Executive Council on December 21, 2022, Item #52, and amended on September 25, 2024, Item #5F, and on June 4, 2025, Item #5B (hereinafter referred to as the Contract);

WHEREAS, the Parties desire to extend and amend the Contract as provided in this Amendment; and

WHEREAS, the Contract allows for amendments by an instrument in writing executed by both Parties;

NOW THEREFORE, in consideration of the foregoing, and the covenants and conditions contained in the Contract, and set forth herein, the Parties hereto do hereby agree as follows:

1. P-37, Section 1.7, Completion Date, of the existing Contract is hereby deleted in its entirety and replaced with the following: June 30, 2029.
2. Exhibit C, Payment Terms, Contractor WAP IJA Grant Allocation: Amend paragraph #1, to reflect changes in grant budget categories available to Contractor as directed by US DOE:
 - A. Amend by deleting the current sum of \$1,261,772 and inserting in place thereof the sum of \$1,495,618.
 - B. Amend by deleting the current sum of \$270,380 and inserting the sum of \$224,343.
 - C. Amend by deleting the current sum of \$180,253 and inserting the sum of \$55,047.
 - D. Amend by deleting the current sum of \$90,127 and inserting the sum of \$27,524.
3. This Amendment shall become effective upon approval by the New Hampshire Governor and Executive Council.
4. Except as specifically amended and modified by the terms and conditions of this Amendment, the Contract and the obligations of the Parties thereunder shall

remain in full force and effect in accordance with the terms and conditions set forth therein.


IN WITNESS WHEREOF, the Parties hereto have set their hands on the dates written below.

Community Action Program Belknap-Merrimack Counties, Inc.

By: 
Jeanne Agri, CEO

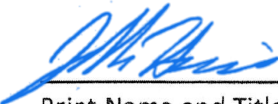
Date: 5.5.2026

STATE OF NEW HAMPSHIRE
Department of Energy


Jared S. Chicoine, Commissioner

Date: 5/11/2026

Approval by the Attorney General's Office (Form, Substance and Execution)


Print Name and Title

5/28/2026
Date: _____

Approval by the Governor and Executive Council

G&C Meeting Date: _____

G&C Item #: _____

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 COMMUNITY ACTION PROGRAM BELKNAP AND MERRIMACK COUNTIES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 28, 1965. 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: **63021**

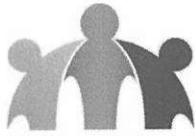
Certificate Number: **0007892323**



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 1st day of April A.D. 2026.

A handwritten signature in black ink, appearing to read "D. Scanlan", is written over a faint circular outline.

David M. Scanlan
Secretary of State



CERTIFICATE OF AUTHORITY

I, Safiya Wazir, President, Board of Directors, hereby certify that:

1. I am a duly elected officer of Community Action Program Belknap-Merrimack Counties, Inc.
2. The following is a true copy of a vote taken at a meeting of the Board of Directors, duly called and held on March 12, 2026, at which a quorum of the Directors were present and voting.

VOTED: That *Jeanne Agri, Chief Executive Officer/Executive Director, Michael Tabory, Chief Operating Officer/Deputy Director, Jill Lesmerises, Chief Fiscal Officer, Steven Gregoire, Budget Analyst, Safiya Wazir, Chair, Board of Directors* are duly authorized on behalf of Community Action Program Belknap-Merrimack Counties, Inc. to enter into contracts or agreements with the State 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 was **valid thirty (30) days prior to and 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: 4/6/26

Signature of Elected Officer

Name: Safiya Wazir

Title: President, Board of Directors



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
03/18/2026

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 rights to the certificate holder in lieu of such endorsement(s).

| | | | |
|--|--|--|--|
| PRODUCER Cross Insurance-Manchester 1100 Elm Street Manchester NH 03101 | | CONTACT NAME: Stephanie Peffer PHONE (A/C, No, Ext): (603) 669-3218 FAX (A/C, No): (603) 645-4331 E-MAIL ADDRESS: manch.certs@crossagency.com | |
| INSURED Community Action Program Belknap-Merrimack Counties Inc. P. O. Box 1016 Concord NH 03302 | | INSURER(S) AFFORDING COVERAGE | |
| | | INSURER A: Selective Insurance Co. of SC INSURER B: Granite State Health Care/o Zenith Insurance Company INSURER C: Federal Ins Co INSURER D: INSURER E: INSURER F: | NAIC # 19259 13269 20281 |

COVERAGES **CERTIFICATE NUMBER:** 25-26 All/26-27 WC & D&O **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 INSD | SUBR 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 checked="" type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC <input checked="" type="checkbox"/> OTHER: Professional Liability | | | S 2509940 | 10/01/2025 | 10/01/2026 | EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 \$1,000,000 ea. incident \$ 3,000,000-Agg |
| A | <input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY | | | S 2509940 | 10/01/2025 | 10/01/2026 | 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 <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 0 | | | S 2509940 | 10/01/2025 | 10/01/2026 | EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below | Y/N | N/A | P01707HCHS2026 (3a.) NH | 01/01/2026 | 01/01/2027 | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000 |
| C | Directors & Officers Liability | | | J06511302 | 04/01/2026 | 04/01/2027 | Limit 1,000,000 Deductible 5,000 |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Refer to policy for exclusionary endorsements and special provisions.

RECEIVED

MAR 25 2026

NH DEPARTMENT OF ENVI

CERTIFICATE HOLDER

CANCELLATION

NH Department of Energy
21 South Fruit St
Suite 10
Concord NH 03301

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

Julie Peffer

NONPROFIT COVER SHEET

A. Entity Name: Community Action Program Belknap and Merrimack Counties

B. Entity’s Contact Information for Records Requests (e.g., resumes of key personnel; audited financial statements):

Ken Boyer – kboyer@capbm.org – 603.223.9832 x 1213

C. List Board of Directors and Affiliations

| <u>Name (Identify any additional role(s) in Parentheses)</u> | <u>Affiliations</u> |
|--|---|
| Safiya Wazir (Chair) ronamohammad@gmail.com | Attorney – Sulloway & Hollis, PLLC, Concord (Since 11/2/2016) |
| Chris Pyles (Vice-Chair) cpyles@sulloway.com | NH DHHS - Bureau of Employment Support, Concord (Since 1/14/2021) |
| Sean Skabo (Treasurer) sean.skabo@gsbnh.bank | Franklin Savings Bank, NH, Concord Hospital Trust, Haven Heritage Heights, Concord Chamber of Commerce (Since 1/8/2026) |
| Dennis Martino, (Secretary) dennismartino46@gmail.com | UNH Adjunct Professor (Since 2/24/2005) |
| Heather Brown jiggerpup@gmail.com | Volunteer and Community Bridges contracted parent provider (Since 1/15/2009) |
| David Croft dcroft@merrimacksheriff.net | Office of the Sheriff Merrimack County (Since 5/13/2021) |
| Shauna Fisher shaunakayefisher@gmail.com | Head Start Policy Council and Community Bridges contracted parent provider (Since 9/11/2025) |
| Sara A. Lewko Slewko@hotmail.com | Retired (Human Resources Department Merrimack County) (Since 2/21/2001) |
| Nancy Mayville nmayvill@tds.net | Retired and Alton Housing for the Elderly Board Member (Since 3/13/2025) |
| Ashley Reed ashlevinwunderland@gmail.com | Attorney – Sulloway & Hollis, PLLC, Concord (Since 11/2/2016) |

| | |
|--|---|
| S. David Siff, Esq. sds6chapel@comcast.net davidsiff@gmail.com | Early Care & Learning Council and Middlesex Community College Adjunct Professor (Since 5/12/2022) |
| Tracy Vergason tracy603nh@gmail.com | Head Start Policy Council and Community Bridges contracted parent provider (Since 9/11/2025) |

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> |
|---------------------------|--|----------------------|---------------------------------------|
| Kenneth Boyer | Director of Housing Rehabilitation and Energy Conservation | \$93,721.00 | 30% |
| Brandon Boewe | Weatherization Technical Coordinator / Quality Control Inspector | \$76,678.00 | 30% |
| Christine Bouchard | Weatherization Support Coordinator | \$50,524.50 | 30% |
| Kyle LaValley | Weatherization Energy Auditor | \$64,627.00 | 30% |
| Kenneth Landry | Weatherization Energy Auditor | \$60,313.50 | 30% |
| Joseph Morrill | Weatherization Energy Auditor | \$55,458.00 | 30% |
| Jill Lesmerises | Chief Financial Officer | \$108,927.00 | 0% |
| Michael Tabory | Chief Operating Officer | \$119,900.00 | 0% |
| Jeanne Agri | Chief Executive Officer | \$145,916.00 | 0% |
| | | | |
| | | | |

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

E. Check one of the following:

- [X] 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).
-
-
-

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

- [X] 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://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf>

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> | \$ | <i>Compensation of officers, directors, and key personnel</i> | \$ |
| <i>Donations</i> | \$ | | |
| <i>Program Services Revenue</i> | \$ | <i>Other salaries & wages</i> | \$ |
| <i>Interest & Dividends</i> | \$ | <i>Payroll taxes & employee benefits</i> | \$ |
| <i>All other Revenue</i> | \$ | <i>Occupancy, rent, utilities, and insurance</i> | \$ |
| <u>Total Revenue</u> | \$ | <i>Printing, publications, postage, office supplies, and IT</i> | \$ |
| | | <i>All other expenses</i> | \$ |
| | | <u>Total Expenses</u> | \$ |

2. BALANCE SHEET

| <u>Assets</u> | | <u>Liabilities</u> | |
|---|----|------------------------------|----|
| <i>Cash & Equivalents</i> | \$ | <i>Accounts Payable</i> | \$ |
| <i>Investments</i> | \$ | <i>Loans Payable</i> | \$ |
| <i>Real Estate (less any depreciation)</i> | \$ | <i>All other liabilities</i> | \$ |
| <i>Other Property & Equipment (less any depreciation)</i> | \$ | <u>Total Liabilities</u> | \$ |
| <i>Pledges, grants, accounts receivable</i> | \$ | | |
| <i>All other assets</i> | \$ | | |
| <u>Total Assets</u> | \$ | | |



Our Core Mission

To provide assistance for the reduction of poverty, the revitalization of low-income communities, and the empowerment of low-income families and individuals to become or remain financially and socially independent.



Reduce Poverty

Providing direct assistance and strategic resources to lift individuals and families out of poverty.



Revitalize Communities

CAPBM leverages more than \$30 million in federal, state, local, and private resources annually, allowing critical services and supports to reach communities across the region.



Empower Individuals

Equipping low-income families and individuals with the tools to become financially and socially independent.

Every action we take is guided by a single, unwavering purpose: to serve those who need it most and create pathways toward lasting change.

COMMUNITY ACTION PROGRAM
BELKNAP - MERRIMACK COUNTIES, INC.

**FOR THE YEARS ENDED FEBRUARY 28, 2025 AND
FEBRUARY 29, 2024 AND
INDEPENDENT AUDITORS' REPORT AND
REPORTS ON COMPLIANCE AND INTERNAL CONTROL**

*Leone,
McDonnell
& Roberts*
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2025 AND FEBRUARY 29, 2024**

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Community Action Program of Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the consolidated statements of financial position as of February 28, 2025 and February 29, 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Community Action Program of Belknap-Merrimack Counties, Inc. as of February 28, 2025 and February 29, 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Action Program of Belknap-Merrimack Counties, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

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

generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2025, on our consideration of Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and compliance.

*Leone McDonnell & Roberts
Professional Association*

Dover, New Hampshire
November 7, 2025

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
FEBRUARY 28, 2025 AND FEBRUARY 29, 2024**

| | <u>2025</u> | <u>2024</u> |
|---|----------------------|----------------------|
| <u>ASSETS</u> | | |
| CURRENT ASSETS | | |
| Cash | \$ 721,040 | \$ 786,672 |
| Accounts receivable | 2,714,601 | 3,691,075 |
| Inventory | 369,062 | 90,873 |
| Prepaid expenses | 91,844 | 93,547 |
| Investments | 172,654 | 151,171 |
| | <hr/> | <hr/> |
| Total current assets | 4,069,201 | 4,813,338 |
| PROPERTY | | |
| Land, buildings and improvements | 7,839,427 | 7,717,223 |
| Equipment, furniture and vehicles | 4,612,817 | 4,623,986 |
| | <hr/> | <hr/> |
| Total property | 12,452,244 | 12,341,209 |
| Less accumulated depreciation | 6,595,273 | 6,053,895 |
| | <hr/> | <hr/> |
| Property, net | 5,856,971 | 6,287,314 |
| OTHER ASSETS | | |
| Right of use asset | 2,857,969 | 1,136,814 |
| Cash escrow and reserve funds | 137,080 | 143,291 |
| Tenant security deposits | 7,473 | 8,106 |
| Due from related party | 524,389 | 71,660 |
| | <hr/> | <hr/> |
| Total other assets | 3,526,911 | 1,359,871 |
| | <hr/> | <hr/> |
| TOTAL ASSETS | \$ 13,453,083 | \$ 12,460,523 |
| | <hr/> | <hr/> |
| <u>LIABILITIES AND NET ASSETS</u> | | |
| CURRENT LIABILITIES | | |
| Current portion of notes payable | \$ 26,945 | \$ 111,255 |
| Current portion of lease liability | 546,377 | 311,050 |
| Line of credit | 706,502 | 600,083 |
| Accounts payable | 2,030,531 | 2,233,966 |
| Accrued expenses | 1,338,094 | 1,290,635 |
| Refundable advances | 366,598 | 704,973 |
| | <hr/> | <hr/> |
| Total current liabilities | 5,015,047 | 5,251,962 |
| LONG TERM LIABILITIES | | |
| Notes payable, less current portion shown above | 532,837 | 565,216 |
| Lease liability, less current portion shown above | 2,311,592 | 825,764 |
| Tenant security deposits | 7,448 | 8,081 |
| | <hr/> | <hr/> |
| Total liabilities | 7,866,924 | 6,651,023 |
| NET ASSETS | | |
| Without donor restrictions | 5,107,185 | 5,312,618 |
| With donor restrictions | 478,974 | 496,882 |
| | <hr/> | <hr/> |
| Total net assets | 5,586,159 | 5,809,500 |
| | <hr/> | <hr/> |
| TOTAL LIABILITIES AND NET ASSETS | \$ 13,453,083 | \$ 12,460,523 |
| | <hr/> | <hr/> |

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 28, 2025**

| | <u>Without Donor Restrictions</u> | <u>With Donor Restrictions</u> | <u>Total</u> |
|--|--|---|---------------------|
| REVENUES AND OTHER SUPPORT | | | |
| Grant awards | \$ 23,660,937 | \$ - | \$ 23,660,937 |
| Rental income | 142,521 | - | 142,521 |
| Other funds | 3,456,987 | 3,113,361 | 6,570,348 |
| In-kind | 383,303 | - | 383,303 |
| United Way | 1,381 | - | 1,381 |
| Interest income | 3,822 | - | 3,822 |
| Realized loss on disposal of equipment | <u>(10,694)</u> | <u>-</u> | <u>(10,694)</u> |
| Total revenues and other support | 27,638,257 | 3,113,361 | 30,751,618 |
| NET ASSETS RELEASED FROM RESTRICTIONS | <u>3,131,269</u> | <u>(3,131,269)</u> | <u>-</u> |
| Total | <u>30,769,526</u> | <u>(17,908)</u> | <u>30,751,618</u> |
| EXPENSES | | | |
| Program | 29,545,324 | - | 29,545,324 |
| Management | <u>1,429,635</u> | <u>-</u> | <u>1,429,635</u> |
| Total expenses | <u>30,974,959</u> | <u>-</u> | <u>30,974,959</u> |
| CHANGE IN NET ASSETS | (205,433) | (17,908) | (223,341) |
| NET ASSETS, BEGINNING OF YEAR | <u>5,312,618</u> | <u>496,882</u> | <u>5,809,500</u> |
| NET ASSETS, END OF YEAR | <u>\$ 5,107,185</u> | <u>\$ 478,974</u> | <u>\$ 5,586,159</u> |

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 29, 2024**

| | <u>Without Donor Restrictions</u> | <u>With Donor Restrictions</u> | <u>Total</u> |
|--|--|---|---------------------|
| REVENUES AND OTHER SUPPORT | | | |
| Grant awards | \$ 26,129,332 | \$ - | \$ 26,129,332 |
| Rental Income | 125,806 | - | 125,806 |
| Other funds | 3,627,514 | 3,047,768 | 6,675,282 |
| In-kind | 525,485 | - | 525,485 |
| United Way | 9,128 | - | 9,128 |
| Interest Income | 2,703 | - | 2,703 |
| Realized loss on disposal of equipment | <u>(13,333)</u> | <u>-</u> | <u>(13,333)</u> |
| Total revenues and other support | 30,406,635 | 3,047,768 | 33,454,403 |
| NET ASSETS RELEASED FROM RESTRICTIONS | <u>3,212,844</u> | <u>(3,212,844)</u> | <u>-</u> |
| Total | <u>33,619,479</u> | <u>(165,076)</u> | <u>33,454,403</u> |
| EXPENSES | | | |
| Program | 31,676,562 | - | 31,676,562 |
| Management | <u>2,063,754</u> | <u>-</u> | <u>2,063,754</u> |
| Total expenses | <u>33,740,316</u> | <u>-</u> | <u>33,740,316</u> |
| CHANGE IN NET ASSETS | (120,837) | (165,076) | (285,913) |
| NET ASSETS, BEGINNING OF YEAR | <u>5,433,455</u> | <u>661,958</u> | <u>6,095,413</u> |
| NET ASSETS, END OF YEAR | <u>\$ 5,312,618</u> | <u>\$ 496,882</u> | <u>\$ 5,809,500</u> |

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 28, 2025**

| | <u>Program</u> | <u>Management</u> | <u>Total</u> |
|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Salaries and wages | \$ 9,391,999 | \$ 335,507 | \$ 9,727,506 |
| Payroll taxes and benefits | 2,633,276 | 101,254 | 2,734,530 |
| Travel | 282,497 | 3,650 | 286,147 |
| Occupancy | 1,550,645 | 86,026 | 1,636,671 |
| Program services | 12,088,423 | - | 12,088,423 |
| Other costs: | | | |
| Accounting fees | 95,770 | 892 | 96,662 |
| Legal fees | 1,985 | 4,851 | 6,836 |
| Supplies | 183,954 | 24,778 | 208,732 |
| Postage and shipping | 44,204 | 947 | 45,151 |
| Equipment rental and maintenance | 1,093 | 10 | 1,103 |
| Printing and publications | 50,770 | 22,475 | 73,245 |
| Conferences, conventions and meetings | 22,891 | - | 22,891 |
| Interest | - | 68,076 | 68,076 |
| Insurance | 172,274 | 36,308 | 208,582 |
| Membership fees | 8,543 | 11,620 | 20,163 |
| Utility and maintenance | 144,558 | 8,923 | 153,481 |
| Computer services | 62,494 | - | 62,494 |
| Other | 2,394,489 | 181,831 | 2,576,320 |
| Depreciation | 32,156 | 542,487 | 574,643 |
| In-kind | 383,303 | - | 383,303 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total functional expenses | <u>\$ 29,545,324</u> | <u>\$ 1,429,635</u> | <u>\$ 30,974,959</u> |

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 29, 2024**

| | <u>Program</u> | <u>Management</u> | <u>Total</u> |
|---------------------------------------|-----------------------|--------------------------|----------------------|
| Salaries and wages | \$ 9,105,646 | \$ 826,693 | \$ 9,932,339 |
| Payroll taxes and benefits | 2,505,764 | 224,252 | 2,730,016 |
| Travel | 259,348 | 11,431 | 270,779 |
| Occupancy | 1,462,035 | 67,742 | 1,529,777 |
| Program services | 14,707,259 | - | 14,707,259 |
| Other costs: | | | |
| Accounting fees | 80,237 | 792 | 81,029 |
| Legal fees | 4,565 | - | 4,565 |
| Supplies | 195,916 | 40,011 | 235,927 |
| Postage and shipping | 46,082 | - | 46,082 |
| Equipment rental and maintenance | 4,780 | - | 4,780 |
| Printing and publications | 49,800 | 14,894 | 64,694 |
| Conferences, conventions and meetings | 18,678 | - | 18,678 |
| Interest | - | 62,390 | 62,390 |
| Insurance | 137,740 | 45,250 | 182,990 |
| Membership fees | 8,955 | 9,815 | 18,770 |
| Utility and maintenance | 59,074 | 69,084 | 128,158 |
| Computer services | 58,781 | - | 58,781 |
| Other | 2,413,981 | 154,502 | 2,568,483 |
| Depreciation | 32,436 | 536,898 | 569,334 |
| In-kind | 525,485 | - | 525,485 |
| | <u>\$ 31,676,562</u> | <u>\$ 2,063,754</u> | <u>\$ 33,740,316</u> |
| Total functional expenses | | | |

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED FEBRUARY 28, 2025 AND FEBRUARY 29, 2024**

| | <u>2025</u> | <u>2024</u> |
|--|--------------------|--------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Change in net assets | \$ (223,341) | \$ (285,913) |
| Adjustments to reconcile change in net assets to net cash from operating activities: | | |
| Depreciation | 574,643 | 569,334 |
| Interest on deferred financing costs | 483 | 484 |
| Unrealized gain on investments | (21,483) | (22,215) |
| Realized loss on disposal of equipment | 10,694 | 13,333 |
| Decrease (increase) in current assets: | | |
| Accounts receivable | 976,474 | 2,336,837 |
| Inventory | (278,189) | (9,304) |
| Prepaid expenses | 1,703 | 6,678 |
| Due from related party | (452,729) | (10,312) |
| Tenant Security Deposits | 633 | 141 |
| Increase (decrease) in current liabilities: | | |
| Accounts payable | (203,435) | (2,316,286) |
| Accrued expenses | 47,459 | 113,298 |
| Refundable advances | (338,375) | (1,112,367) |
| Tenant Security Deposits | (633) | (140) |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | <u>93,904</u> | <u>(716,432)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Additions to property | <u>(154,994)</u> | <u>(512,506)</u> |
| NET CASH USED IN INVESTING ACTIVITIES | <u>(154,994)</u> | <u>(512,506)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Net borrowing on line of credit | 106,419 | 600,083 |
| Repayment of long term debt, net | <u>(117,172)</u> | <u>(230,085)</u> |
| NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES | <u>(10,753)</u> | <u>369,998</u> |
| NET DECREASE IN CASH AND RESTRICTED CASH | (71,843) | (858,940) |
| CASH AND RESTRICTED CASH BALANCE, BEGINNING OF YEAR | <u>929,963</u> | <u>1,788,903</u> |
| CASH AND RESTRICTED CASH BALANCE, END OF YEAR | <u>\$ 858,120</u> | <u>\$ 929,963</u> |
| CASH AND RESTRICTED CASH: | | |
| Cash | \$ 721,040 | \$ 786,672 |
| Cash escrow and reserve funds | <u>137,080</u> | <u>143,291</u> |
| | <u>\$ 858,120</u> | <u>\$ 929,963</u> |
| SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION: | | |
| Cash paid during the year for interest | <u>\$ 68,076</u> | <u>\$ 62,390</u> |

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2025 AND FEBRUARY 29, 2024**

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

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

Principles of Consolidation

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

- Sandy Ledge Limited Partnership
- CAP BMC Development Corporation

Basis of Accounting

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

Basis of Presentation

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

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

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

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2025 AND FEBRUARY 29, 2024**

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

The Organization had net assets with donor restrictions of \$478,974 and \$496,882 at February 28, 2025 and February 29, 2024, respectively (See **Note 13**).

Income Taxes

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

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

CAP BMC Development Corporation (the Corporation) is taxed as a “C” Corporation under the Internal Revenue Code. The Corporation accounts for deferred income taxes under the asset and liability method in accordance with Accounting Standards Codification No. 740 (ASC 740), “*Accounting for Income Taxes*”. The objective of this method is to establish deferred tax assets and liabilities for temporary differences between the financial reporting basis and the tax basis of the Company’s assets and liabilities at the enacted tax rate expected to be in effect when such amounts are realized or settled. ASC 740 also requires deferred tax assets and liabilities to be shown separately. There are no deferred tax assets or liabilities. The Corporation has no federal net operating loss carryforwards available at February 28, 2025 and February 29, 2024.

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

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

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2025 AND FEBRUARY 29, 2024**

Property

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

| | |
|-----------------------------------|--------------|
| Buildings | 40 years |
| Improvements | 5 - 15 years |
| Equipment, furniture and vehicles | 3 - 10 years |

Use of Estimates

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

Cash and Cash Equivalents

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

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

Contributions

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

Contributed Services

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

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

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2025 AND FEBRUARY 29, 2024**

In-Kind Donations / Noncash Transactions

Donated facilities, services and supplies are reflected as revenue and expense in the accompanying consolidated financial statements, if the criteria for recognition is met. This represents the estimated fair value for the service, supplies and space that the Organization might incur under normal operating activities. The Organization received \$383,303 and \$525,485 in donated facilities, services and supplies for the years ended February 28, 2025 and February 29, 2024, respectively (See **Note 16**).

Advertising

The Organization expenses advertising costs as they are incurred. Total advertising costs for the years ended February 28, 2025 and February 29, 2024 totaled \$93,179 and \$149,439, respectively.

Inventory

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

Revenue Recognition

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

Rental Revenue

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

Functional Allocation of Expenses

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

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2025 AND FEBRUARY 29, 2024

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

2. ACCOUNTS RECEIVABLE AND ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. The Organization uses historical loss information as the basis to determine expected credit losses for receivables and believes the composition of receivables at year end is consistent with historical conditions. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at February 28, 2025 and February 29, 2024. The Organization has no policy for charging interest on overdue accounts.

3. REFUNDABLE ADVANCES

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$366,598 and \$704,973 as of February 28, 2025 and February 29, 2024, respectively.

4. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of February 28, 2025 and February 29, 2024:

| | <u>2025</u> | <u>2024</u> |
|---|---------------------|---------------------|
| Financial assets at year end: | | |
| Cash | \$ 721,040 | \$ 786,672 |
| Accounts receivable, current portion | 2,714,601 | 3,691,075 |
| Investments | 172,654 | 151,171 |
| Cash reserves | 129,322 | 140,167 |
| Cash escrow | <u>7,758</u> | <u>3,124</u> |
| Total financial assets | <u>3,745,375</u> | <u>4,772,209</u> |
| Less amounts not available to be used within one year: | | |
| Net assets with donor restrictions | 478,974 | 496,882 |
| Reserve funds | <u>129,322</u> | <u>140,167</u> |
| Amounts not available within one year | <u>608,296</u> | <u>637,049</u> |
| Financial assets available to meet general expenditures over the next twelve months | <u>\$ 3,137,079</u> | <u>\$ 4,135,160</u> |

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2025 AND FEBRUARY 29, 2024**

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$4,935,000 and \$5,370,000, at February 28, 2025 and February 29, 2024, respectively. The Organization has lines of credit with a combined \$293,498 and \$99,917, available to borrow on at February 28, 2025 and February 29, 2024, respectively (see **Note 8**).

5. RETIREMENT PLAN

The Organization has a qualified contributory pension plan which covers substantially all employees. The cost of the plan is charged to programs administered by the Organization. The expense of the plan for the year ended February 28, 2025 and February 29, 2024 totaled \$206,184 and \$212,693, respectively.

6. LEASED FACILITIES

The Organization accounts for its operating leases under FASB ASC 842. The right of use (ROU) asset represents the Organization's right to use underlying assets for the lease term, and the lease liability represents the Organization's obligation to make lease payments arising from these leases. The ROU asset and lease liability, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Organization has elected to discount future cash flows at the risk free borrowing rates commensurate with the lease terms, which was 4.03%. Common expenses, classified as occupancy costs in the accompanying financial statements, are considered a non-lease component under FASB ASC 842 and are recognized as costs are incurred. The Organization's operating leases are described below.

The weighted average lease term at February 28, 2025 is 5.59 years. The weighted average discount rate at February 28, 2025 is 3.30%.

Facilities occupied by the Organization for its community service programs are leased under various operating leases. The lease terms range from month to month to ten years. For the year ended February 28, 2025 and February 29, 2024, the annual lease expense for the leased facilities was \$717,794 and \$637,428, respectively.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2025 AND FEBRUARY 29, 2024

The approximate future minimum lease payments at February 28, 2025 on the above leases are as follows:

| <u>Year Ended</u> | <u>Amount</u> |
|-----------------------|---------------------|
| 2026 | \$ 631,709 |
| 2027 | 575,380 |
| 2028 | 581,611 |
| 2029 | 607,474 |
| 2030 | 340,493 |
| Thereafter | <u>370,690</u> |
| | 3,107,357 |
| Less imputed interest | <u>249,388</u> |
| Total | <u>\$ 2,857,969</u> |

7. ACCRUED EARNED TIME

The Organization has accrued a liability for future annual leave time that its employees have earned and vested with the employees in the amount of \$668,986 and \$701,231 at February 28, 2025 and February 29, 2024, respectively. The policy allows for a maximum of 50 days to be carried over to the next fiscal year, however, upon termination only two weeks will be paid out. The two week liability is \$282,640 and \$304,049 at February 28, 2025 and February 29, 2024, respectively.

8. BANK LINE OF CREDIT

For the year ended February 29, 2024 the Organization had a \$200,000 revolving line of credit agreement (the line) with a bank that is due on demand. During the year ended February 28, 2025 this agreement was increased to \$500,000. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (7.50% and 8.50% at February 28, 2025 and February 29, 2024, respectively) plus 1%, but not less than 6% per annum. The line is secured by all the Organization's assets. There was a balance of \$207,919 and \$101,500 outstanding at February 28, 2025, and February 29, 2024, respectively.

The Organization has a \$500,000 revolving line of credit agreement (the line) with a bank that is due on demand. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (7.50% and 8.50% at February 28, 2025 and February 29, 2024, respectively). The line is secured by all the Organization's assets. There was a balance of \$498,583 outstanding at February 28, 2025, and February 29, 2024.

Subsequent to year end, the Organization consolidated its debt and closed one of the lines of credit. The remaining line of credit increased from \$500,000 to \$700,000.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2025 AND FEBRUARY 29, 2024

9. CONCENTRATION OF RISK

For the year ended February 28, 2025, approximately \$15,800,000 (51%), and \$8,300,000 (27%), of the Organization's total revenue was received from the Department of Health and Human Services and the Department of Agriculture, respectively. For the year ended February 29, 2024, \$15,400,000 (46%), and \$7,000,000 (21%), of the Organization's total revenue was received from the Department of Health and Human Services and the Department of Agriculture, respectively. The future scale and nature of the Organization is dependent upon continued support from these departments.

10. LONG TERM DEBT

Long term debt consisted of the following at February 28, 2025 and February 29, 2024:

| | <u>2025</u> | <u>2024</u> |
|--|--------------------|--------------------|
| 5.50% note payable to a financial institution in monthly installments for principal and interest of \$1,634 through July 2039. The note is secured by property of the Organization. | \$ 193,975 | \$ 202,481 |
| 3.00% note payable to the City of Concord for leasehold improvements in monthly installments for principal and interest of \$747 through May 2027. The note is secured by property of the Organization for the agency administrative building renovations. | 18,922 | 27,164 |
| 7.00% note payable to a bank in monthly installments for principal and interest of \$4,842. The note was paid in full during the year ended February 28, 2025. | - | 5,016 |
| 1.00% Paycheck Protection Program loan payable to a bank in monthly installments for principal and interest of \$7,511 through April 2025. | 9,316 | 106,604 |
| Non-interest bearing note payable by Sandy Ledge Limited Partnership to New Hampshire Housing deferred until June 1, 2034 or until the project is sold or refinanced or surplus cash is available. \$1,880 of unpaid surplus cash was added back to the loan balance. The note is collateralized by a mortgage on real estate. | <u>341,922</u> | <u>340,042</u> |

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2025 AND FEBRUARY 29, 2024

| | | |
|---|-------------------|-------------------|
| Total long-term debt before unamortized deferred financing cost | 564,135 | 681,307 |
| Unamortized deferred financing costs | <u>(4,353)</u> | <u>(4,836)</u> |
| | 559,782 | 676,471 |
| Less amounts due within one year | <u>26,945</u> | <u>111,255</u> |
| Long term portion | <u>\$ 532,837</u> | <u>\$ 565,216</u> |

The scheduled maturities of long-term debt as of February 28, 2025 were as follows:

| <u>Year Ending</u> | <u>Amount</u> |
|---------------------------|----------------------|
| 2026 | \$ 26,945 |
| 2027 | 18,294 |
| 2028 | 11,750 |
| 2029 | 10,640 |
| 2030 | 11,275 |
| Thereafter | <u>485,231</u> |
| | <u>\$ 564,135</u> |

11. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of February 28, 2025 and February 29, 2024:

| | <u>2025</u> | <u>2024</u> |
|-----------------------------------|---------------------|---------------------|
| Land | \$ 279,340 | \$ 279,340 |
| Building and improvements | 7,560,087 | 7,437,883 |
| Equipment, furniture and vehicles | <u>4,612,817</u> | <u>4,623,986</u> |
| | 12,452,244 | 12,341,209 |
| Less accumulated depreciation | <u>6,595,273</u> | <u>6,053,895</u> |
| Property and equipment, net | <u>\$ 5,856,971</u> | <u>\$ 6,287,314</u> |

Depreciation expense for the years ended February 28, 2025 and February 29, 2024, respectively, totaled \$574,643 and \$569,334.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2025 AND FEBRUARY 29, 2024**

12. CONTINGENCIES

The Organization receives grant funding from various sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Organization might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of February 28, 2025.

13. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of February 28, 2025 and February 29, 2024:

| | <u>2025</u> | <u>2024</u> |
|--|--------------------------|--------------------------|
| NH Food Pantry Coalition | \$ 663 | \$ 663 |
| Senior center | 143,213 | 138,549 |
| Elder services | - | 10,715 |
| Summer feeding | 27,465 | 14,488 |
| Caring fund | 8,793 | 8,793 |
| Agency – FAP | 44,305 | 50,550 |
| Agency Head Start | 146,917 | 153,780 |
| Agency – FP/PN | 19,754 | 69,329 |
| Fundraising | 74,894 | 46,999 |
| Other programs and fundraising | <u>12,970</u> | <u>3,016</u> |
| Total net assets with donor restrictions | <u>\$ 478,974</u> | <u>\$ 496,882</u> |

14. RELATED PARTY TRANSACTIONS

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

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

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2025 AND FEBRUARY 29, 2024**

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

The amount due from the related parties for operating activities (collectively) at February 28, 2025 and February 29, 2024 was \$489,894 and \$335,878, respectively, \$90,134 and \$335,878, respectively, is included in accounts receivables. \$399,760 of the February 28, 2025 amount is reported in the due from related party balance on the Statements of Financial Position.

15. FAIR VALUE OF FINANCIAL INSTRUMENTS

Community Action Program Belknap-Merrimack Counties, Inc. has also invested money relating to its Fix-it program in certain mutual funds. The fair value of the mutual funds totaled \$172,654 and \$151,171 at February 28, 2025 and February 29, 2024, respectively.

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

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

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

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

At February 28, 2025 and February 29, 2024, the Organization's investments were classified as Level 1 and were based on fair value.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2025 AND FEBRUARY 29, 2024

Fair Value Measurements using Significant Observable Inputs (Level 1)

| | <u>2025</u> | <u>2024</u> |
|----------------------------------|--------------------|--------------------|
| Beginning balance – mutual funds | \$ 151,171 | \$ 128,956 |
| Total gains – mutual funds | <u>21,483</u> | <u>22,215</u> |
| Ending balance – mutual funds | <u>\$ 172,654</u> | <u>\$ 151,171</u> |

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

16. IN-KIND CONTRIBUTIONS/SERVICES

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

The fair value of gifts in kind included contributions in the financial statements and the corresponding program expenses for the year ended February 28, 2025 and February 29, 2024, is as follows:

| | <u>2025</u> | <u>2024</u> |
|---------------------------------|--------------------|--------------------|
| Volunteer hours: | | |
| Head Start and Early Head Start | \$ 297,181 | \$ 263,727 |
| SCSEP | 8,869 | 13,852 |
| Software | 2,500 | - |
| Rental space | 53,318 | 173,339 |
| Advertising | 3,540 | 63,050 |
| Donated goods | <u>17,895</u> | <u>11,517</u> |
| Total | <u>\$ 383,303</u> | <u>\$ 525,485</u> |

17. MANAGEMENT DISCUSSION OF FINANCIAL RESULT:

The Organization experienced a decrease in several financial indicators during the year ended February 28, 2025. These included but are not limited to a decrease in cash and loss from operations.

Management has been actively working on improving the financial position of the Organization. Management has reduced indirect staff positions, reduced vacancies in the housing entities, reduced square footage of rental space and is meeting monthly to review budgets and cut costs. Additionally, subsequent to year end, the Organization undertook a debt consolidation initiative aimed at enhancing the Organization's financial stability and liquidity. This initiative involved renegotiating and consolidating debt so that there are extended maturities and more favorable interest terms.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2025 AND FEBRUARY 29, 2024**

Management is confident that their efforts will improve the financial position over the next year.

18. RECLASSIFICATION

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

19. SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through November 7, 2025, the date the consolidated financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

(See Independent Auditors' Report)

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**SCHEDULE OF EXPENDITURES OF FEDERAL
FOR THE YEAR ENDED FEBRUARY 28, 2025**

| FEDERAL GRANTOR/ PROGRAM TITLE | ASSISTANCE LISTING NUMBER | PASS THROUGH GRANTOR'S NAME | IDENTIFYING NUMBER | FEDERAL EXPENDITURES | PASSED THROUGH TO SUB-RECIPIENTS |
|---|--------------------------------------|------------------------------------|---------------------------|---------------------------------|---|
| <u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> | | | | | |
| HEAD START CLUSTER | | | | | |
| Head Start | 93.600 | | 01CH011357 | \$ 5,167,967 | |
| Low Income Home Energy Assistance Program | 93.568 | State of New Hampshire | 02-52-52-520510-33540000 | 6,601,945 | |
| Low Income Home Energy Assistance Program-BWP | 93.568 | State of New Hampshire | 02-52-52-520510-33540000 | 500,341 | |
| | | | TOTAL | <u>7,102,286</u> | |
| Low Income Water Assistance Program | 93.499 | State of New Hampshire | 02-52-52-24520000 | 192,253 | |
| Community Services Block Grant | 93.569 | State of New Hampshire | 2301NHCOSR | 501,043 | |
| Social Services Block Grant-Home Delivered & Congregate Meals | 93.667 | State of New Hampshire | 2501NHSOSR | 349,480 | |
| AGING CLUSTER | | | | | |
| Title III, Part B-Senior Transportation | 93.044 | State of New Hampshire | 2201NHOASS | 145,896 | |
| Title III, Part C-Congregate | 93.045 | State of New Hampshire | 2201NH0ACM | 177,854 | |
| Title III, Part C-Home Delivered Meals | 93.045 | State of New Hampshire | 2201NH0AHD | 633,120 | |
| ARPA - Title III, Part C-Grab and Go | 93.045 | State of New Hampshire | 2201NH0AHD | 167,562 | |
| NSIP | 93.053 | State of New Hampshire | 2501NHOANS | 86,853 | |
| | | | CLUSTER TOTAL | <u>1,211,285</u> | |
| CHILD CARE AND DEVELOPMENT FUND CLUSTER | | | | | |
| Child Care & Development Block Grant | 93.575 | State of New Hampshire | NONE PROVIDED | 402,977 | |
| CV-Child Care & Development Block Grant | 93.575 | State of New Hampshire | NONE PROVIDED | 196,583 | |
| Child Care Mandatory & Matching Funds of the CCDF | 93.596 | State of New Hampshire | NONE PROVIDED | 49,762 | |
| | | | CLUSTER TOTAL | <u>649,322</u> | |
| MEDICAID CLUSTER | | | | | |
| Medical Assistance Program | 93.778 | State of New Hampshire | 90NWPG0008-01-00 | 322,537 | |
| Medical Assistance Program - Veterans | 93.778 | Gateways Community Services | NONE | 108,600 | |
| | | | CLUSTER TOTAL | <u>431,137</u> | |
| STLT Health Department Response to Public Health or Healthcare Crises | 93.391 | State of New Hampshire | NH75OT000031 | 24,278 | |
| STLT Health Department Response to Public Health or Healthcare Crises | 93.391 | State of New Hampshire | NH75OT000031 | 15,469 | |
| | | | | <u>39,747</u> | |
| Family Planning - Services | 93.217 | State of New Hampshire | FPHPA006511 | 53,302 | |
| Temporary Assistance for Needy Families | 93.558 | State of New Hampshire | 2301NHTANF | 519 | |
| National Family Caregiver Support, Title III, Part E-Service Link | 93.052 | State of New Hampshire | 2301NHOAFC | 62,671 | |
| Special Programs for Aging, Title IV-Service Link | 93.048 | State of New Hampshire | 90MP0176-03 | 7,510 | |
| State Health Insurance Assistance Program | 93.324 | State of New Hampshire | 90SA0003-04 | 34,868 | |
| Medicare Enrollment Assistance Program | 93.071 | State of New Hampshire | 220NHMISH | 16,162 | |
| | | | HHS TOTAL | <u>\$ 15,819,552</u> | |
| <u>US DEPARTMENT OF AGRICULTURE</u> | | | | | |
| Special Suppl. Nutrition Program for Women, Infants & Children | 10.557 | State of New Hampshire | 234NH703W1003 | \$ 907,375 | |
| Senior Farmers Market | 10.576 | State of New Hampshire | 224NH728Y8604 | 77,806 | |
| Child & Adult Care Food Program | 10.558 | State of New Hampshire | NONE PROVIDED | 145,148 | |

See Notes to Schedule of Expenditures of Federal Awards

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

Continued

**SCHEDULE OF EXPENDITURES OF FEDERAL
FOR THE YEAR ENDED FEBRUARY 28, 2025**

| FEDERAL GRANTOR/ PROGRAM TITLE | ASSISTANCE LISTING NUMBER | PASS THROUGH GRANTOR'S NAME | IDENTIFYING NUMBER | FEDERAL EXPENDITURES | PASSED THROUGH TO SUB-RECIPIENTS |
|---|--------------------------------------|---|-------------------------------------|---------------------------------|---|
| CHILD NUTRITION CLUSTER | | | | | |
| Summer Food Service Program For Children | 10.559 | State of New Hampshire | NONE PROVIDED | 82,457 | |
| FOOD DISTRIBUTION CLUSTER | | | | | |
| Commodity Supplemental Food Program | 10.565 | State of New Hampshire | 244NH814Y8005 | 252,565 | \$ 33,734 |
| Commodity Supplemental Food Program | 10.565 | State of New Hampshire | 244NH814Y8005 | 954,742 | 954,742 |
| Emergency Food Assistance Program-Administration | 10.568 | State of New Hampshire | 01-14-14-141710-51310000 | 423,328 | 70,000 |
| Emergency Food Assistance Program | 10.569 | State of New Hampshire | 01-14-14-141710-51310000 | 5,506,222 | 5,506,222 |
| | | | CLUSTER TOTAL | 7,136,857 | 6,564,698 |
| | | | USDA TOTAL | \$ 8,349,643 | \$ 6,564,698 |
| <u>CORPORATION FOR NATIONAL & COMMUNITY SERVICES</u> | | | | | |
| FOSTER GRANDPARENTS/SENIOR COMPANION CLUSTER | | | | | |
| Senior Companion Program | 94.016 | | 22SCFNH001 | \$ 503,778 | |
| | | | CNCS TOTAL | \$ 503,778 | |
| <u>US DEPARTMENT OF TRANSPORTATION</u> | | | | | |
| Formula Grants for Rural Areas-Concord Transit | 20.509 | State of New Hampshire-Department of Transportation | NH-2021-017 | \$ 1,326,967 | |
| TRANSIT SERVICES PROGRAMS CLUSTER | | | | | |
| Enhanced Mobility of Seniors & Ind. W/Disabilities-CAT | 20.513 | State of New Hampshire-Department of Transportation | NH-2021-016-01 | 57,337 | |
| Enhanced Mobility of Seniors & Ind. W/Disabilities-Mid State Transportation | 20.513 | State of New Hampshire-Department of Transportation | NH-2021-016-01 | 133,339 | |
| Enhanced Mobility of Seniors & Ind. W/Disabilities - MST expansion route | 20.513 | State of New Hampshire-Department of Transportation | NH-2021-016-01 | 15,188 | |
| Enhanced Mobility of Seniors & Ind. W/Disabilities-Volunteer Drivers | 20.513 | State of New Hampshire-Department of Transportation | NH-2021-016-01 | 96,534 | |
| | | | CLUSTER TOTAL | 302,398 | |
| | | | DOT TOTAL | \$ 1,629,365 | |
| <u>US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u> | | | | | |
| Emergency Solutions Grant | 14.231 | State of New Hampshire | E21-DC-33-0001 | \$ 505,327 | |
| Emergency Solutions Grant | 14.231 | State of New Hampshire | NH0020L1T002114 | 49,799 | |
| | | | TOTAL | 555,126 | |
| Continuum of Care Program | 14.267 | State of New Hampshire | NH0157R1T002200 | 118,881 | |
| Continuum of Care Program | 14.267 | State of New Hampshire | NH0152R1T002200 | 372,089 | |
| | | | | 490,970 | |
| | | | HUD TOTAL | \$ 1,046,096 | |
| <u>US DEPARTMENT OF ENERGY</u> | | | | | |
| SERC-Weatherization Assistance for Low Income Persons | 81.042 | State of New Hampshire | 02-52-52-520010-33560000-074-500587 | \$ 24,820 | |
| BIL-Weatherization Assistance for Low Income Persons | 81.042 | State of New Hampshire | DE-EE0010001 | 422,732 | |
| Weatherization Assistance for Low Income Persons | 81.042 | State of New Hampshire | 02-52-52-520010-33560000-074-500587 | 276,365 | |
| | | | DOE TOTAL | \$ 723,917 | |
| <u>U.S. DEPARTMENT OF THE TREASURY</u> | | | | | |
| Coronavirus State and Local Fiscal Recovery Funds | 21.027 | Merrimack Couty | 2022SSAPRA032 | \$ 15,397 | |
| Coronavirus State and Local Fiscal Recovery Funds | 21.027 | Merrimack Couty | 2022SSAPRA032 | 92,146 | |
| | | | | 107,543 | |
| | | | US TREASURY TOTAL | \$ 107,543 | |
| | | | TOTAL | \$ 28,179,894 | \$ 6,564,698 |

See Notes to the Schedule of Expenditures of Federal Awards

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2025**

NOTE 1

BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Community Action Program Belknap-Merrimack Counties, Inc. under programs of the federal government for the year ended February 28, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action Program Belknap-Merrimack Counties, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3

INDIRECT COST RATE

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

NOTE 4

FOOD COMMODITIES AND VEHICLES

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

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statement of financial position as of February 28, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 7, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

*Leone McDonnell & Roberts
Professional Association*

Dover, New Hampshire
November 7, 2025

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs for the year ended February 28, 2025. Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community Action Program Belknap-Merrimack Counties, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 28, 2025.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

*Leone McDonnell & Roberts
Professional Association*

Dover, New Hampshire
November 7, 2025

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 28, 2025**

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. were prepared in accordance with generally accepted accounting principles.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Community Action Program Belknap-Merrimack Counties, Inc., which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and On Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Community Action Program Belknap-Merrimack Counties, Inc. expresses an unmodified opinion on all major programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a).
7. The programs tested as major programs include: U.S. Department of Health and Human Services, Head Start Program, ALN 93.600, U.S. Department of Health and Human Services, Aging Cluster, ALN 93.044, 93.045, 93.053, Low-Income Home Energy Assistance Program, ALN 93.568, U.S. Department of Transportation, Formula Grants for Rural Areas-Concord Transit, ALN 20.509, Transit Services Programs Cluster, Enhanced Mobility, ALN 20.513, U.S. Department of Health and Human Services, Social Services Block Grant-Home delivered & Congregate, ALN 93.667, U.S. Department of Agriculture, Special Supplemental Nutrition Programs for Women, Infants & Children, ALN 10.557.
8. The threshold for distinguishing Type A and B programs was \$845,397.
9. Community Action Program Belknap-Merrimack Counties, Inc. was determined to not be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT

None



Community Action Program Belknap-Merrimack Counties, Inc.

BWP PY26

List of Board of Directors and Affiliations

| <u>Name (Identify any additional role(s) in Parentheses)</u> | <u>Affiliations</u> |
|--|--|
| Safiya Wazir (Chair) ronamohammad@gmail.com | Attorney – Sulloway & Hollis, PLLC, Concord (Since 11/2/2016) |
| Chris Pyles (Vice-Chair) cpyles@sulloway.com | NH DHHS - Bureau of Employment Support, Concord (Since 1/14/2021) |
| Sean Skabo (Treasurer) sean.skabo@gsbnh.bank | Franklin Savings Bank, NH, Concord Hospital Trust, Haven Heritage Heights, Concord Chamber of Commerce (Since 1/8/2026) |
| Dennis Martino, (Secretary) dennismartino46@gmail.com | UNH Adjunct Professor (Since 2/24/2005) |
| Heather Brown jiggerpup@gmail.com | Volunteer and Community Bridges contracted parent provider (Since 1/15/2009) |
| David Croft dcroft@merrimacksheriff.net | Office of the Sheriff Merrimack County (Since 5/13/2021) |
| Shauna Fisher shaunakayefisher@gmail.com | Head Start Policy Council and Community Bridges contracted parent provider (Since 9/11/2025) |

| | |
|---|--|
| <p>Sara A. Lewko <u>Slewko@hotmail.com</u></p> | <p>Retired (Human Resources Department Merrimack County) (Since 2/21/2001)</p> |
| <p>Nancy Mayville <u>nmayvill@tds.net</u></p> | <p>Retired and Alton Housing for the Elderly Board Member (Since 3/13/2025)</p> |
| <p>Ashley Reed <u>ashleyinwunderland@gmail.com</u></p> | <p>Attorney – Sulloway & Hollis, PLLC, Concord (Since 11/2/2016)</p> |
| <p>S. David Siff, Esq. <u>sds6chapel@comcast.net</u> <u>davidsiff@gmail.com</u></p> | <p>Early Care & Learning Council and Middlesex Community College Adjunct Professor (Since 5/12/2022)</p> |
| <p>Tracy Vergason <u>tracy603nh@gmail.com</u></p> | <p>Head Start Policy Council and Community Bridges contracted parent provider (Since 9/11/2025)</p> |

CONTACT



EDUCATION

MANCHESTER COMMUNITY COLLEGE 2006-2008

- Associates in Applied Science in Building Construction Technology

CERTIFICATIONS

- OSHA 10-Hour Construction Safety and Health
- OSHA 30-HOUR Construction Safety and Health
- BPI Building Analyst-Technician
- BPI Building Analyst-Professional
- BPI Heating Professional
- BPI HEP Energy Auditor
- BPI HEP Quality Control Inspector
- EPA/HUD RRP Certified Renovator
- NREL Multifamily Quality Control Inspector
- Class 3 Forklift

SKILLS

- Leadership
- Training and mentoring new hires
- Project Management
- Effective Communication
- Teamwork
- Energy Auditing
- Quality Control professional
- Proficient in Microsoft Suite
- Data tracking and data entry
- Creating and maintaining vendor relationships and contracts

KENNETH BOYER

ENERGY EFFICIENCY & QUALITY CONTROL PROFESSIONAL

PROFILE

Motivated and energetic Weatherization professional with 13 years' experience in improving energy efficiency in homes of all income levels, schools, businesses, etc.

Dependable and outgoing, I am a trusted project and team leader with a commitment to growth and accountability through exemplary leadership that align with the company's goals and objectives..

WORK EXPERIENCE

Community Action Program, Belknap-Merrimack, Concord, NH

2019 - PRESENT

Energy Auditor and Quality Control Inspector

- Lead and manage 30+ client projects focused on energy efficiency in their homes
- Maintain files and complete data entry using TREAT, ASHRAE 62.2 and Compass (modeling, ventilation and CRM software)
- Establishing and maintaining strong relationships within the Weatherization and Community Action network
- Quality Control Inspector, inspection of completed installation and client files within the agency to ensure adherence to DOE and utility funding requirements
- Review, collection and submission of contractor and vendor invoices
- Train and mentor new staff

Turn Cycle Solutions LLC, Nashua, NH

2018-2019

Marketing Manager & Specialist

- Acquired BPI Building Analyst Certification; performed energy audits throughout NH within the NH Saves Weatherization Program
- Vast knowledge of rebates and incentives available to residents in the state
- Estimated project cost, as well as annual savings in both energy and energy expenses
- Managed scheduling, including audits, follow-up appointments and inspections
- Supervised and trained Weatherization installers
- Oversaw other duties as assigned, including but not limited to, material inventory maintenance, client intakes, field work, networking and outreach and fleet maintenance

Energy Efficient Investments, Merrimack NH

2012-2018

Weatherization Tech

- Project leader and team member of insulation projects varying in single family homes, to multifamily homes and commercial dwellings
 - Proficient in door and window treatment and the installation of 2-part spray foam, 1-part spray foam, fiberglass and cellulose insulation
 - Ability to perform, lead and train others in cellulose preparation and installation, ventilation, various air-sealing methods, suspended ceilings and jobsite professionalism
-



Brandon Boewe

SUMMARY

I completed the Energy Services Program at Lakes Region Community College so that I could develop the skills and knowledge to help others improve their homes and lower their energy expenses. Over the past two years I have held various positions that have made me a well-rounded individual in the green energy field. I want to find a position where I can grow and continue learning to prepare myself for a stronger future.

EXPERIENCE

Energy Auditor, Community Action Program Belknap-Merrimack Counties, Inc.

Concord, NH — June, 2016 - Present

Accomplishments

- Performed energy audits on clients' homes.
- Worked with clients to determine priority measures to save the most heat and electricity with the funding available.
- Utilized energy auditing software (TREAT) to submit work orders to utility companies for funding approval.
- Created work orders and communicated with contractors on best practices to achieve our projects' goals.

Building Materials Customer Service Associate, Lowe's Home Improvement Center

Concord, NH — April 2016 - June 2016

Accomplishments

- Engaged with customers to help them find what product they need for their projects
- Kept store shelves organized and well stocked with merchandise
- Worked with other team members to pull internet orders
- Assisted customers with loading materials into their vehicles
- Guided power equipment through store to ensure safety of customers and other employees
- Performed daily safety checks to keep all topstocked products are stored safely

Coos County Energy Auditor, Tri-County Community Action Program

Tamworth/Berlin, NH — July 2015 - April 2016

Accomplishments

- Performed energy audits on clients' homes in much greater frequency than in my past positions.
- Worked with clients to determine priority measures to save the most heat and electricity with the funding available.
- Utilized energy auditing software (TREAT) to submit work orders to utility companies for funding approval.
- Created work orders and communicated with the installation crew on best practices to achieve our projects' goals.
- Retested homes after work was performed to confirm successful installations of energy saving measures.

- Met with community members to discuss inexpensive, but cost effective “do-it-yourself” methods homeowners could use to save on their energy expenses.
- Assisted crews with installation of insulation and air sealing measures

Weatherization Installer/Energy Auditor, Green & Wired Building Solutions

Loudon, NH — November 2014 - June 2015

Accomplishments

- Learned hands on skills required for installation of improvements including air sealing, open blow / dense packing cellulose, installing foam board.
- Became more familiar with the ins-and-outs of building systems as an installer.
- Performed energy audits on clients’ homes that included CAZ testing, combustion analysis, blower door testing, and creating work scopes for the crew to implement
- Worked with clients to organize priority measures to fit their budgets and improve their homes.

Residential Energy Specialist Intern, GDS Associates Inc.

Manchester, NH — April 2014 - November 2014

Accomplishments

- Became proficient with energy modeling software
- Analyzed blueprints for new homes under construction
- Communicated with builders and homeowners to assure quality service
- Assisted in inspections including blower door and duct leakage tests
- Worked with Housing and Urban Development to create Green Physical Needs Assessments and reports

Intern, New Hampshire Ball Bearing, Astro Division

Laconia, NH — December 2013 - April 2014

Accomplishments

- Worked with maintenance technicians to identify energy saving opportunities with equipment and the building envelope.
- Created an assessment on specific areas of the building envelope with recommendations on how to correct leakage
- Became familiar with energy monitoring software including having to troubleshoot the system after it had crashed.
- Cataloged electricity usage data with software
- Wrote a guide for maintenance staff on how to use energy monitoring software and catalog data
- Submitted a report to the Environmental Manager on how to improve efficiency of the company’s new boilers

EDUCATION

Lakes Region Community College

Energy Services and Technology — 2011 - 2015

I finished the Energy Services Program at LRCC in December of 2015. I had been going to school part time while supporting myself full time to get an education and build real world experience. I'm ready to move forward with my career in sustainable energy as I know that this education has made me a strong candidate.

SKILLS

- Experience in residential, commercial, and industrial energy efficiency
- Certified BPI Building Analyst since 2012
- Proficient with Microsoft Word, Excel, and PowerPoint as well as other applications such as REM Rate, TREAT, and StruxureWare.
- First Aid and CPR Certified

REFERENCES

References are available upon request.

Christine Bouchard

Highly motivated, organized, several years of various types of customer service experience. Looking for an opportunity to learn new skills and grow with the right company.

Authorized to work in the US for any employer

Work Experience

Program Manager - Senior Community Service Employment Program

Community Action Program Belknap-Merrimack Counties, Inc. - Concord, NH

July 2021 to Present

- Daily management and training of participant staff.
- Conduct Semi-annual reviews, IEP's.
- Resume creation/development with program participants.
- Submit Bi-weekly payroll data to HR, manage participants using Paylocity.
- Conducting enrollments, community service assignments, exits, terminations.
- Maintaining case notes and participant files.
- Recruitment & Marketing including marketing material creation for new participants and host sites.
- Entering participant information in to DOL SPARQ/GPMS database.
- Made significant program improvements to modernize and simplify enrollment paperwork/processes.
- Remote work, zoom, Microsoft Teams
- Assisted director with quarterly grant narratives, budget reviews.

Meals on Wheels Driver/ center assistant -Suncook Senior Center (part-time)

Community Action Program Belknap-Merrimack Counties, Inc. - Allentown, NH

April 2021 to July 2021

- Daily route sheet evaluation for clients, meals, changes, etc.
- Packing, delivering meals to homebound elderly clients.
- Providing wellness checks during delivery.
- Collecting/providing program donation envelopes.
- Making phone calls to clients to provide wellness checks on non-delivery days.
- Unloading delivery trucks, assisting manager with any special projects as needed.

Office support P/T seasonal

Millican Nurseries, LLC - Chichester, NH

September 2020 to December 2020

- General office duties, including assisting the finance department and Human resources functions.
- Daily invoice reviewing for errors and discrepancies.
- Emailing/mailling customers copies of invoices
- Entering customer payments into system
- Entering daily truck driver and vehicle log information.
- Monthly statement mailings.

- Assisting with job postings online, setting up interviews, new hire paperwork.
- Assisting with new policy research and updating handbook.

RURAL MAIL CARRIER

UNITED STATES POSTAL SERVICE

April 2008 to February 2020

- Daily sorting, organization, and delivery of mail, packages and accountable items within expected time frame
- Provided on the job training to new RCA's
- Implemented new training methods to improve and expedite new hire training process
- Maintained required route paperwork, updates and deadlines
- Supported Post Master in operational improvements and resolution of delivery problems to deliver top-notch customer service

Education

B.S. in BUSINESS ADMINISTRATION

SOUTHERN NEW HAMPSHIRE UNIVERSITY

September 2021

A.S. in SMALL BUSINESS MANAGEMENT AND ENTREPRENEURSHIP

HESSER COLLEGE

May 2006

Skills

- Problem solver
- Team player
- Microsoft office
- Microsoft Word
- Microsoft Powerpoint
- Social Media
- Customer Service
- Microsoft Outlook
- Adobe Photoshop (Less than 1 year)
- Adobe Illustrator (Less than 1 year)
- Program Management
- Paylocity
- Interviewing

Certifications and Licenses

OSHA 10

Driver's License

Assessments

Social Media — Proficient

October 2019

Creating content, communicating online, and building a brand's reputation.

Full results: [Proficient](#)

Customer Focus & Orientation — Highly Proficient

February 2020

Responding to customer situations with sensitivity

Full results: [Highly Proficient](#)

Indeed Assessments provides skills tests that are not indicative of a license or certification, or continued development in any professional field.

Kenneth Landry

To obtain a challenging position that will utilize my skills and abilities and provide me with the opportunity for growth and advancement.

Willing to relocate: Anywhere

Work Experience

Cycle Counter

Electronics for Imaging - Londonderry, NH
October 2018 to December 2019

- Ensure effective utilization of production/warehouse area and control inventory counts
- Meets optimum inventory performance objectives as defined by materials department.
- Works closely with other departments to ensure efficient plant operations.
- Develops documentation to facilitate accurate inventory counts including records of all audits, counts and adjustments. Analyzes inventory records and data records to effectively manage inventory.
- Coordinates physical inventory audits and accounting
- Develops and effectively implements warehouse and inventory monitoring systems and procedures

Administrative Assistant for International Shipping

UPS-Pratt & Whitney - Londonderry, NH
July 2015 to 2018

- Extract various data and present the P&L results of the prior day to Management
- Provide periodic status reports to Supervisors
- Manage customer inquiries and develop a strong customer relationship
- Ensure urgent orders are top priority and are completed under current metric
- Various one-off projects for Upper Management
- Order supplies for the entire operation
- Meticulously review final export documents
- Prepare complex reports/presentations
- Analyze reports using various software packages and databases, including MS Access
- Determine methods and procedures for completing complex tasks
- Provide advanced office support knowledge and skills
- Prepare and/or coordinate information for internal and external contacts

Crew Trainer

McDonalds - Manchester, NH
May 2009 to June 2015

- Trained new employees the procedures and guidelines laid out by management
- Worked as a member of a team to ensure quality and speed of service
- Communicated with customer's wants and needs to provide the best experience possible

Tax Preparer

Contract Job

February 2015 to April 2015

Jackson Hewitt Tax Service

- Became knowledgeable in Tax Laws
- Quickly and accurately computed taxes owed by following Tax Codes
- Advised against potential tax liabilities
- Uncovered potential deductions and credits
- Resolved customer complaints and clarified any concerns
- Paid close attention to all customer documents to ensure accuracy in the completion of taxes

Education

B.S. in Finance

Plymouth State University - Plymouth, NH

September 2010 to May 2014

Additional Information

- Strong analytical, oral/written communication, problem solving, basic research, and time management skills
- Proficient in Excel and other Microsoft Office products (Word, Access, PowerPoint and Outlook)
- Ability to utilize Excel and other software to create and review financial reports and records
- Demonstrated ability to manage multiple tasks in a fast-paced environment under minimal supervision with a high attention to detail
- Exceptional Interpersonal skills
- Willingness to learn
- Experience working in group collaborations and being a leader in team activities
- Accurate and rapid data entry

KYLE LAVALLEY

EXPERIENCE

FEBRUARY 2013 – PRESENT

ENVIRONMENTAL SERVICES TECHNICIAN II, ELLIOT HOSPITAL

- receiving department needs from all departments in the hospital and delegating the job duties to environmental service staff
- reporting to supervisor the tasks completed and any issues that arose during shift
- floor care: including mopping, stripping, and waxing floors
- room sanitation and cleaning after patient discharge
- room sanitation and cleaning after COVID patients moved or discharged
- custodial duties

FEBRUARY 2009 – APRIL 2013

WAIT STAFF, BLAKE'S RESTAURANT & CREAMERY

- stocking supplies
- waiting and bussing tables

JUNE 2007 – FEBRUARY 2009

DELI MANAGER, TWIN MOUNTAIN COUNTRY STORE

- SLICED MEAT/CHEESE AND PREPPED VEGGIES
- PREPARED SANDWICHES
- OPERATED REGISTER AND BALANCED REGISTER DRAWER

JUNE 2005 – JUNE 2006

LABORER, WHITNEY'S LLC HOME IMPROVEMENT

- SIDING HOUSES
- FRAMING

EDUCATION

JUNE 2005

HIGH SCHOOL DIPLOMA, OMBUDSMAN EDUCATION, LANCASTER. NH

SKILLS

- Operating and maintaining sanitization and cleaning equipment
- Knowledge of tools and how to use them
- Knowledge of, and ability to operate, power tools
- Floor care maintenance including sweeping and mopping
- Operating and maintaining side-by-side machines for waxing floors
- Experienced in hospital sanitization and cleaning procedures
- Knowledge and implementation of safety protocols
- Custodial duties

Joseph Morrill

Profile

Lead Insulation Installer with 5 years of experience overseeing and executing insulation projects. Skilled in leading crews to ensure efficient and accurate completion while maintaining inventory and adhering to industry standards. Certified in Building Science Principles, Building Analyst Technician, and Professional, as well as Lead RRP. Adept at maintaining material lists and continuously advancing knowledge through training. Now seeking to transition into energy auditing, leveraging strong analytical, leadership, and communication skills to drive impactful results.

Employment History

Temp Laborer at Resource Options, Londonderry NH

June 2019 — September 2020

Temp laborer

Insulation Installer at Turn Cycle Solutions, Nashua, NH

September 2020 — July 2024

Lead a crew of insulation installers to get a job completed quickly, correctly and efficiently.

Kept an inventory of supplies

Attended training and got certificates in building science principles and Building analyst Technician and Professional

Insulation installer at Weatherize Guyz, Hooksett NH

August 2024 — Present

Installed Insulation to code

Kept list of materials needed

Attended training and recieved certificate in lead rrp

Education

Diploma, Sanborn Regional High School, Kingston NH

September 2009 — June 2012

Details

Manchester
United States

Skills

Fast Learner
Leadership Skills
Communication Skills
Analytical Thinking Skills

Jill Lesmerises

Profile

Experienced and self-motivated Accounting Professional bringing forth over 30 years of valuable progressive non-profit experience. Looking for an opportunity to use my non-profit experience to help guide an organization. Areas of experience range from cash management, bank reconciliations, accounts receivable, fixed assets, accounts payable, payroll, audit preparation, budget preparation, monitoring subrecipients, 403B pension compliance and audit preparation, employee benefits, and system implementations.

Employment Experience

10/21 – Present

Chief Fiscal Officer, Community Action Program Belknap-Merrimack Counties, Inc.

CAPBM is a not-for-profit with 25 million in revenue with 11 legal entities. The Agency has over 300 employees and holds 8 million in assets.

Oversee the daily activities of 6 fiscal staff, conduct budget meetings, prepare work papers for annual audit for agency and 10 housing projects, manage the daily cash flow of the agency and 10 housing projects, prepare paperwork for monitorings conducted by various funding sources, and review accounts payable input, journal entries, accounts receivable input, and monthly billings.

10/17 – 12/21

Senior Accountant, Southern New Hampshire Services, Inc.

Southern New Hampshire Services is a not-for-profit with 49 million in revenue with 30 legal entities. The Agency has over 400 employees and holds 84 million in assets.

Conduct monthly budget meetings, bill funding sources monthly, prepare work papers for annual audit, monitor subrecipients, prepare paperwork for monitoring conducted by various funding sources, review accounts payable input and manage daily workflow, provide backup for accounts payable and fuel assistance payable positions, prepare surveys for various governmental agencies, prepare ACA forms, prepare paperwork for 403B annual audit and file

5500, member and secretary of the 403B Committee, instrumental in getting PaperSave up and running within the Fiscal Department, prepare work papers for 26 housing programs

11/02 – 10/17

Staff Accountant, Community Action Program Belknap-Merrimack Counties, Inc.

At the time of my employment, Community Action Program Belknap-Merrimack Counties was a not-for-profit with 20 million in revenue. The Agency had over 479 employees and held over 7 million in assets.

Reconciled 36 bank accounts, billed funding sources monthly, prepared work papers for annual audit, prepared paperwork for monitoring by various funding sources, prepared and entered journal entries, reconciled general ledger accounts, reviewed daily accounts payable input, entered cash receipts in A/R system, provided backup for both payroll and accounts payable/receivable positions, managed daily workflow, and trained new accounting staff members

1/00 – 9/02

Account Supervisor (for 2 Companies), Whole Life, Inc.

Whole Life, Inc. is a not-for-profit with 6 million in revenue. The Agency had over 140 employees and held over 4 million in assets.

Prepared monthly and quarterly reports, yearly budgets, monthly invoices, work papers, and cost reports, prepared and entered journal entries, reconciled general ledger accounts, and billed Medicaid

9/98 – 1/00

Account Receivable Clerk (for 4 Companies), CSN Financial, Inc.

Coded cash receipts, prepared monthly invoices, and prepared accounts receivable and revenue work papers

5/93 – 9/98

Assistant Controller, Biosystems, Inc.

Collected past due accounts receivable both foreign and domestic, provided switchboard relief, handled petty cash funds, audited salesmen expenses, cut accounts payable checks, prepared journal entries, performed payroll functions

3/88 – 5/93

Business Officer, The Caring Community of Connecticut, Inc.

The Caring Community of Connecticut is a not-for-profit with 18 million in revenue.

Answered phones, filed correspondence, handled petty cash funds, typed correspondence, coded cash receipts and disbursements, reconciled bank accounts, screened job applicants, prepared work papers, and participated in administrator on-call program

Educational Background

1996-2000

Bachelor Degree in Accounting, Eastern Connecticut State University

Graduated cum laude

1992-1996

Associate Degree in Accounting, Three Rivers Community Technical College

Named to Dean's list, graduated with high honors

1981-1985

Merrimack Valley High School

Member of National Honor Society, named to Honor Roll for 3 years

Volunteer Work

1/17 – Present

Director on The Loudon Communications Council

Council is responsible for the distribution of a monthly newspaper to the residents of Loudon and to maintain the Town of Loudon NH website. Also served as Treasurer of the Council for 2 years.

MICHAEL TABORY

SUMMARY OF QUALIFICATIONS

Over 20 years of demonstrated leadership in non-profit, corporate, and consulting management and supervisory roles, including Human Resources, Information Management & Technology Infrastructure, Project Management, Operations Management, and Sales & Marketing Management.

HIGHLIGHTS

- Strong decision making and multi-tasking skills in a dynamic business environment.
- Effective utilizing a Strength Based approach to leadership and management through the identification of strengths, qualities and skills of individuals.
- Excellent verbal and written communications skills in a business environment.
- Strong analytical and problem solving skills.
- Demonstrated skills in business process analysis, requirements definition and project scoping for software solutions and implementation.
- Proven experience managing compliance with Federal and State program regulations.
- Open minded, with a positive attitude.

PROFESSIONAL EXPERIENCE

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

PO Box 1016, Concord, NH 03302

October 2018 – Present

Chief Operating Officer

- Assists the Chief Executive Officer in the financial management, operations management and execution of the mission of Community Action Program Belknap-Merrimack Counties, Inc.
- Works closely with the Chief Executive Officer and in partnership with the entire staff, to ensure the smooth operation of the organization's key day-to-day functions.
- Oversees the personnel structure of the Agency and ensures compliance with federal, state and local laws and regulations and agency personnel policies.
- Develops collaborative professional relationships with other Agency staff, community-based providers and regulatory/funding sources.
- Performs program oversight and management, including interviewing, hiring, scheduling, training, supervising, evaluating and developing subordinate staff, and resolving employee problems; assigns tasks to maximize individual and team performance; ensures compliance with Agency policies and procedures.
- Provides oversight and leadership of Agency technology infrastructure, and works with Chief Executive Officer to develop facilities grown
- Assists Board of Director subcommittees with their role in planning, monitoring and evaluating the Agency's programs.

SOUTHERN NEW HAMPSHIRE SERVICES

PO Box 5040, Manchester, NH 03108

August 2006 – October 2018

Human Resources Director (March 2009 – October 2018)

- Manage all agency Human Resource office functions.
- Responsible for ensuring compliance with all Federal and NH State labor law, including but not limited to ADA, FMLA, FLSA, Anti-Discrimination, wage and hour.
- Work with leadership team in the ongoing development, review and revision of agency Personnel Policies.

- Provide leadership, guidance, and training to agency directors, managers and supervisors regarding hiring, performance management, disciplinary action and employment termination.
- Recommend and assist in coordination of technology infrastructure, including mission critical information management software solutions, telecommunications, and connectivity.
- Introduced and led the implementation process of migrating the agency's Human Resource Management and Payroll to a cloud based solution.
- Defined, designed and led the implementation of the agency intranet (iNet). Maintain content of iNet and provide technical support to agency website content and site maintenance.
- Coordinate purchase requisition and receiving for all agency technology purchases including computers, tablets, software, and printers to ensure consistency and compatibility of products placed on our network, and support by MIS department.
- Participate in agency insurance renewal decisions and maintenance, including Health, Vision, Dental, Property and Casualty, Directors and Officers, Workers Compensation.
- Act as Safety Coordinator in conjunction with the agency Joint Loss Committee.

WIA Quality Assurance Manager and Statewide Monitor (*August 2006 – March 2009*)

- Responsible for reviewing and ensuring eligibility and federal compliance of all WIOA participants.
- Provide eligibility and data validation training to all WIA staff.
- Maintain WIA Operations Manual.
- Contribute and review program grant submissions.
- Responsible for on-site program monitoring of all WIA Career Navigators statewide including subcontracted CAP agencies to ensure program compliance with federal regulations.

THE WILLIAM PALMER HOMESTEAD GROUP

PO Box 916, Milton, NH 03851

November 2001 – August 2006

Owner/Independent Consultant

- Database and Website architecture, design, development, and maintenance.
- Small and large scale Project Management.
- Office workflow analysis.
- Graphic Design and Marketing Support.

CHORUSAMERICA, LLC

650 Islington Street, Portsmouth, NH 03801

April 2001 – October 2001

Project Manager/Consultant & Business Development Manager

- Responsible for all aspects of planning and managing implementation of eBusiness solutions for Fortune 1000 companies, including resource allocation, budgeting, and time management.
- Responsible for working with clients and developers to define Design Specifications, Project Scope, and Project Plans.
- Define Marketing campaigns; produce marketing collateral and customer communications, presentations and corporate message.

PREFERRED CAPITAL CORPORATION

100 Main Street, Suite 150, Dover, NH 03820

March 1998 – January 2001

Credit Manager / Human Resources Manager / MIS Manager

- Define and implement credit department policies and procedures for the New Hampshire office.
- Responsible for relationship and communication with national funding sources.
- Responsible for recruiting, interviewing, hiring, discipline and morale of office personnel.
- Responsible for definition and enforcement of company policies and overall office operations.
- Ensure smooth operation of office technology including, network, phone system, and end user support.
- Provide Marketing Creative, Collateral and Support, Sales Statistics and Analysis.

CABLETRON SYSTEMS, INC.

35 Industrial Way, Rochester, NH 03867

February 1992 – March 1996

SPECTRUM International Partners Program Manager

- Provide marketing support and recruit new network technology manufacturers and vendors for product integration with Cabletron's SPECTRUM.
- Responsible for marketing and managing the Partners Program and its staff.

Software Engineer

- Responsibilities include technical leadership and project coordination in multi-engineer and cross-departmental projects.
- Responsible for all phases of development of mission critical information management applications.

ADDITIONAL EXPERIENCE

- Town of Milton NH Zoning Board of Adjustment – Chairperson.
- Town of Milton NH Planning Board – Chairperson.
- Friends of the Milton Free Public Library (non-profit organization) – Chairperson.
- Over 10 years of customer service and sales experience and over 3 years of sales leadership.
- Landlord – owner-occupied three-unit historic residence.
- Greyhound Pets of America – volunteer and foster home.

EDUCATION

SOUTHERN NEW HAMPSHIRE UNIVERSITY

Portsmouth, NH – MBA coursework

UNIVERSITY OF NEW HAMPSHIRE

Durham, NH - Bachelor of Science - Computer Science 1991

UNIVERSITY OF LANCASTER

Lancaster, Lancashire, England - Computer Science - 1987-1988

Jeanne Agri

PROFESSIONAL PROFILE

Versatile and experienced leader with highly developed communication skills: written, verbal and presentational. Adept in coaching and mentoring employees and colleagues as evidenced by my selection by the National Office of Head Start to serve as a mentor for new Head Start Directors. Committed to continuous improvement of activities to ensure they meet outcomes approved by the board through strategic planning, creating goal-oriented systems and conformance with all local, state and federal guidance.

WORK EXPERIENCE

Community Action Program Belknap-Merrimack Counties, Concord, NH

Chief Executive Officer

2018-present

- Assures the organization has long-range strategy which makes consistent and timely progress towards meeting the Agencies overall mission
- Responsible for the general supervision of all grant awards, ensuring that all statutory, regulatory, and /or program and financial requirements are met, that generally accepted accounting principles are applied, and that all program and financial policies and procedures are adhered to.
- Provide leadership in developing programs, organizational structures and financial systems that carry out the instructions and policies authorized by the Board
- Establish sound working relationships and cooperative arrangements with community groups, organizations and all funding sources important to the development of the agency and programs.
- See that the Board Director is kept fully informed and up to date on the condition of the organization and all important Federal, State or local requirements impacting on the Agency and/or its programs.

Southern New Hampshire Services, Manchester, NH

Education and Nutrition Operations Director

2016 - 2018

- Coordinate, manage and monitor workings of Child Development, Women Infant and Children, and Literacy Programs, as well as development of an agency wide Two-Generational Approach to services
- Formulate, improve and implement departmental and organizational policies and procedures to maximize output. Monitor adherence to rules, regulations, and procedures
- Assist in the recruitment and placement of required staff; establishment of organizational structure; delegation of tasks and accountabilities
- Supervise staff, including establishment of work schedules and monitoring and evaluating performance in partnership with Executive Director
- Assist in development of strategic plans for operational activity; implement and manage operational plans

Director of Child Development Programs

2001-2016

- Hire, coach and evaluate the performance of Program Managers, Specialists, Coordinators, Center Directors, Teachers and Head Start support staff
- Provide coaching, and learning opportunities for all employees focused on promoting, supporting and improving early development of children from the prenatal stage to five years of age using research - based practices
- Plan and implement strategic interventions with Program Managers, Specialists, Coordinators and Center Directors for sites needing administrative support and direction
- Plan, coordinate and facilitate regular leadership meetings for evaluating and strengthening systems to maintain the highest quality of services in compliance with Head Start Performance Standards
- Develop internal structures, systems, and policies supporting major content areas of Head Start program including education, health, mental health, social services, parent involvement, nutrition, disabilities, and transportation

- Collaborate with managers and internal fiscal department in the monitoring and control of component budgets; identification and interpretation of Head Start and community needs; conformance to the Performance Standards and other regulatory requirements
- Work in partnership with internal departments to support project goals and meet customer expectations
- Establish and maintain relationships and collaborations with public school districts, systems of higher education, and other community agencies and partners
- Ensure adequate systems in place to maintain the highest quality of services to children and families in compliance with Head Start Performance Standards
- Ensure consistency in service delivery across the program with attention to inclusive practices and integration of component areas; encourage continuous improvement of systems.

Quality Assurance Director/Co-Director for Child Development Programs 1999-2001

- Established and managed a robust monitoring, analysis and evaluation system with well-defined results, milestones, and targets inclusive of Continuous Quality Improvement practices
- Monitored for quality and compliance at Grantee and Delegate level
- Worked closely with program Director to review, track and assess monitoring compliance throughout program operations
- Developed and implements a written quality assurance and performance evaluation plan in conjunction with Governing Board, Policy Council
- Interpreted and evaluated a variety of information to present it in meaningful oral or written form for varied audiences and provide reliable analysis leading to sound decision-making

Area Manager/Education Manager 1997-1999

- Supervision of various Child Care sites including direct supervision of Center Directors/Site Managers
- Coordinate personal and professional development and training plans for staff and ensure teaching staff progress towards educational requirements as supported by the Performance Standards
- Documented and administered both positive and negative feedback and utilize Performance Improvement Plans when warranted.

Child Care Center Director/Site Manager 1995-1997

- Supervised, mentored, coach and administered work plans and directives to staff
- Communicated areas of performance improvement to staff and promote training that reflected individual needs of staff members and the team as a whole
- Ensure program compliance with codes of state and local licensing agencies and grant requirements

New Hampshire Technical College, Nashua, NH

Instructor 1995-1997

- Taught Child Growth & Development and assisted in curriculum development for Early Childhood Education Program
- Planned and organized instruction to maximize documented student learning
- Employed appropriate teaching and learning strategies to communicate subject matter to students
- Modified, where applicable, instructional methods and strategies to meet diverse student needs

EDUCATION

Southern New Hampshire University, Manchester, NH

Master's in Business Administration

June 2017

Notre Dame College, Manchester, NH

Bachelors of Arts in Elementary Education

1981



Community Action Program Belknap-Merrimack Counties, Inc.

BWP PY26

Key Personnel

Kenneth Boyer

Director of Housing Rehabilitation and Energy Conservation

\$93,721.00 40%

Brandon Boewe

Weatherization Technical Coordinator/Quality Control Inspector

\$76,678.00 40%

Christine Bouchard

Weatherization Support Coordinator

\$50,524.50 40%

Kenneth Landry

Weatherization Energy Auditor/Quality Control Inspector

\$60,313.50 40%

Kyle LaValley

Weatherization Energy Auditor

\$64,627.00 40%

Joseph Morrill

Weatherization Energy Auditor

\$55,458.00 40%

Jill Lesmerises

Chief Financial Officer

\$108,927.00 0%

Michael Tabory

Chief Operating Officer

\$119,900.00 0%

Jeanne Agri

Chief Executive Officer

\$145,916.00 0%