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Frank Edelblut
Commissioner

Christine M. Brennan
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
101 Pleasant Street
Concord, NH 03301
TEL. (603) 271-3495
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May 1, 2020

His Excellency, Governor Christopher T. Sununu
and The Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Education, Division of Learner Support, Bureau of Adult Education to enter into a contract with the vendors listed below, in an amount not to exceed \$6,043,655.87 to provide adult education and literacy programs as defined under the Workforce Innovation and Opportunity Act of 2014, effective upon Governor and Council approval from July 1, 2020 through June 30, 2023. **38% Federal Funds, 62% General Funds.**

Funds to support this request are available in the FY21, anticipated in FY22 and FY23, accounts entitled Adult Education Federal and Adult Education Match as follows with the ability to adjust encumbrances between Fiscal Years through the Budget Office, without further Governor and Council approval, if needed and justified:

Agency Name (Vendor Code)	Account #s	FY21	FY22	FY23	Account Total	Contract Total
Ascentria Community Services, Inc (VC #222201)	06-56-56-562010-40370000-072-500575	\$30,234.70	\$31,141.73	\$32,075.98	\$93,452.41	\$302,885.91
	06-56-56-562010-40390000-601-500931	\$67,758.10	\$69,790.84	\$71,884.56	\$209,433.50	
Holy Cross Family Learning (VC # 280545)	06-56-56-562010-40370000-072-500575	\$18,218.20	\$18,764.75	\$19,327.69	\$56,310.64	\$160,887.53
	06-56-56-562010-40390000-601-500931	\$33,833.80	\$34,848.81	\$35,894.28	\$104,576.89	

International Institute of NE (VC #177551)	06-56-56- 562010- 40370000-072- 500575	\$68,869.94	\$70,936.03	\$73,064.12	\$212,870.09	\$451,705.17
	06-56-56- 562010- 40390000-601- 500931	\$77,270.40	\$79,588.51	\$81,976.17	\$238,835.08	
My Turn, Inc. (VC # 166581)	06-56-56- 562010- 40370000-072- 500575	\$33,023.06	\$34,013.75	\$35,034.16	\$102,070.98	\$291,631.36
	06-56-56- 562010- 40390000-601- 500931	\$61,328.54	\$63,168.40	\$65,063.45	\$189,560.38	
Nashua Adult Learning (VC #167121)	06-56-56- 562010- 40370000-072- 500575	\$305,490.61	\$314,655.32	\$324,095.00	\$944,240.93	\$2,278,507.67
	06-56-56- 562010- 40390000-601- 500931	\$431,675.80	\$444,626.08	\$457,964.86	\$1,334,266.74	
North Country Ed (VC# 154707)	06-56-56- 562010- 40370000-072- 500575	\$32,809.36	\$33,793.99	\$34,807.45	\$101,410.80	\$289,745.12
	06-56-56- 562010- 40390000-601- 500931	\$60,931.66	\$62,760.62	\$64,642.40	\$188,334.32	
Second Start (VC# 177224)	06-56-56- 562010- 40370000-072- 500575	\$133,612.18	\$137,620.54	\$141,749.16	\$412,981.88	\$1,179,948.23
	06-56-56- 562010- 40390000-601- 500931	\$248,136.90	\$255,581.01	\$263,248.44	\$766,966.35	
Southern NH Services Manchester (VC #177198)	06-56-56- 562010- 40370000-072- 500575	\$64,876.81	\$66,823.11	\$68,827.80	\$200,527.72	\$572,936.35
	06-56-56- 562010- 40390000-601- 500931	\$120,485.50	\$124,100.06	\$127,823.07	\$372,408.63	

Southern NH Services Portsmouth (VC# 177198)	06-56-56- 562010- 40370000-072- 500575	\$ 58,362.61	\$60,113.49	\$61,916.89	\$180,392.99	
	06-56-56- 562010- 40390000-601- 500931	\$108,387.70	\$111,639.33	\$114,988.51	\$335,015.54	
						\$515,408.53

EXPLANATION

Approval of this request will allow the eight (8) contractors at nine (9) locations to provide adult education and literacy programs and additional services as indicated in Attachment B.

Adult education and literacy programs are authorized under Ed 703 and in the Workforce Innovation and Opportunity Act of 2014, Title II, Adult Education and Family Literacy Act and provide educational opportunities below the secondary level for adults who lack a high school diploma or who lack the basic skills to function effectively in the workplace and in their daily lives. This includes foundational skills and English literacy instruction for individuals who may have earned a high school diploma or postsecondary credential in another country, but do not have the English language skills to be successful in postsecondary education, training and/or employment. The purpose of the program is to assist students in earning a high school credential and acquiring the skills and knowledge necessary to become productive workers, parents, and citizens and transition to postsecondary education, training and/or employment.

Corrections programs are authorized under WIOA, Title II, Section 225 to provide adult education and literacy programs for eligible participants who are currently incarcerated.

The Integrated Education and Training Program (IET) provides adult education and literacy services concurrently and contextually with workforce preparation activities and workforce training for a specific occupational cluster for the purpose of educational and career advancement. Additionally, the adult education component of the program must be aligned to the State's standards for adult education as described in the State's Workforce Plan and the program must be a part of a career pathway.

The Integrated English Literacy and Civics Education (IELCE) is a program provided to English language learners who are adults, including professionals with degrees and credentials in their native countries. Services shall include instruction in literacy and English language acquisition and instruction on the rights and responsibilities of citizenship and civic participation, and may include workforce training.

Under the Workforce Innovation and Opportunity Act of 2014, a Request for Proposals (RFP) was released on February 7, 2020 on the NH Department of Education's website, and announced in the Concord Monitor and Union Leader on the same day. All federal and state adult education grants are awarded through a competitive application process that is open to school districts, private-not-for-profits, and governmental agencies. Twenty-two proposals were received and reviewed using the proposal criteria in the RFP for evaluating the applications contained in the Adult Education and Family Literacy Act – Workforce Innovation and Opportunity Act of 2014 (See Attachment A). Grants were awarded to eight private-not-for-profit organizations, nine

Attachment A

A request for adult education and literacy activities proposals operating under the Workforce Innovation and Opportunities Act of 2014 (WIOA), Title II, for the term of three (3) years was released on February 7, 2020. The notice was published in the Union Leader and the Concord Monitor on February 7, 2020 for one day, and posted on the NH Department of Education's website for fifty (50) days, and sent electronically to any party expressing an interest in submitting an application.

In accordance with WIOA, only applications submitted by eligible providers can be granted funding. WIOA defines an eligible provider as:

The term "eligible provider" means an organization that has **demonstrated effectiveness** in providing adult education and literacy activities that may include—

- (A) a local educational agency;
- (B) a community-based organization or faith-based organization;
- (C) a volunteer literacy organization;
- (D) an institution of higher education;
- (E) a public or private nonprofit agency;
- (F) a library;
- (G) a public housing authority;
- (H) a nonprofit institution that is not described in any of subparagraphs (A) through (G) and has the ability to provide adult education and literacy activities to eligible individuals;
- (I) a consortium or coalition of the agencies, organizations, institutions, libraries, or authorities described in any of subparagraphs (A) through (H); and
- (J) a partnership between an employer and an entity described in any of subparagraphs (A) through (I).

Additionally, the Bureau of Adult Education considered the degree to which the proposal addressed the following WIOA-required criteria:

- **Responsiveness to Regional Needs:** How well does the proposed program meet the educational, economic, and social/cultural needs of the local region?
- **Serving the Most in Need:** How well does the proposed program serve individuals in the community who were identified as most in need of adult education and literacy activities, including English language acquisition and civics education programs?
- **Service Delivery Format and Schedules:** How well does the proposed program enable individuals to attend and complete classes through flexible scheduling, sufficient instructional time per week, and appropriate delivery methods?
- **Proposed Curricula and Contextualized Instruction:** How well does the proposed program provide curricula designed to meet the needs of the participants, especially through contextualized instruction?
- **Alignment with the State Workforce Plan:** How well does the proposed program align with the strategies and goals of the State Workforce Plan particularly in the area of curriculum, adult education and literacy activities, state leadership activities, and performance measures?
- **Intensity, Quality and Best Practices:** How well does the proposed program meet the requirement of being of sufficient intensity and quality? This includes the degree to which instructional practices are based on the most rigorous research available.
- **Integration of Technology Services and Digital Systems:** How well does the proposed program incorporate the use of technology, especially with regard to distance learning?
- **Meeting Program Outcomes:** How well has the proposed program met program outcome goals in the past and how will the program meet performance goals in the future?
- **Reporting:** How well does the proposed program collect, store, enter, and analyze students and program data?
- **Implementation Timeline:** Will the proposed program be positioned to start by September 14, 2020?
- **Budget and Budget Narrative:** How well does the proposed program present a cost-conscious budget with a primary focus on providing quality services to eligible individuals?

Proposal Criteria in RFP:

In accordance with WIOA, an eligible provider must demonstrate past effectiveness by providing performance data on its record of improving the skills of eligible individuals, particularly eligible individuals who have low levels of literacy, in the content domains of reading, writing, mathematics and English language acquisition, and other subject areas relevant to the services contained in the proposal.

An eligible provider must also provide information regarding its outcomes for participants related to employment, attainment of secondary school diploma or its recognized equivalent, and transition to postsecondary education and training.

The following list are applicants who met the minimum standards required under WIOA by providing demonstrated effectiveness:

- Ascentria Community Services, Inc.
- Claremont SAU 6
- Derry SAU 10
- Dover SAU 11
- Exeter SAU 16
- Holy Cross Family Learning Center
- International Institute of New England
- Keene SAU 29
- Laconia SAU 30
- Lebanon SAU 88
- My Turn, Inc.
- Nashua Adult Learning Center
- NH State Prison
- North Country Education Services
- Plymouth SAU 48
- Salem SAU 57
- Second Start
- Southern NH Services

For each eligible provider, the adult education and literacy program (AEL) application was evaluated. All average scores above 500 were considered acceptable. Please see Chart 1 for complete summary of evaluation scores.

	Maximum Allowable Points
Organizational Capacity	100
Responsiveness to Regional Need	100
Serving the Most in Need	100
Service Delivery Format and Schedules	100
Proposed Curricula and Contextualized Instruction	75
State Workforce Board Alignment	75
Intensity, Quality and Best Practices of Program	100
Integration of Technology Services and Digital Systems	75
Meeting Program Outcomes	100
Reporting	75
Implementation Timeline	25
Budget	75
	1000

For eligible providers that submitted an optional application to provide an AEL program in a Correctional facility, the following evaluation scoring was used.

	Maximum Allowable Points
Responsiveness to Regional Need	25
Serving the Most in Need	25
Integration of Technology Services and Digital Systems	25
Meeting Program Outcomes	25
	100

For eligible provider that submitted an optional application to provide Integrated Education and Training (IET), the following evaluation scoring was used.

	Maximum Allowable Points
Responsiveness to Regional Need	10
Serving the Most in Need	5
Service Delivery Format and Schedules	20
Proposed Curricula and Contextualized Instruction	15
State Workforce Board Alignment	15
Intensity, Quality and Best Practices of Program	10
Integration of Technology Services and Digital Systems	10
Meeting Program Outcomes	5
Reporting	5
Implementation Timeline	5
Total	100

For eligible providers that submitted an optional application for the Integrated English Literacy and Civics Education Program (IELCE), the following evaluation scoring was used.

	Maximum Allowable Points
Responsiveness to Regional Need	10
Serving the Most in Need	10
Service Delivery Format and Schedules	15
Proposed Curricula and Contextualized Instruction	15
State Workforce Board Alignment	15
Intensity, Quality and Best Practices of Program	10
Integration of Technology Services and Digital Systems	10
Meeting Program Outcomes	5
Reporting	5
Implementation Timeline	5
Total	100

Chart 1: Summary of Evaluation Scoring

Organization	Organization Type	Application Type	Max Points	JD	VR	BB	LL	DL	AR	PR	CB	EL	Average
				Reviewers									
Ascentria	NonProfit	AEL	1000		945			1000	985				976
		IELCE	100		90			89	98				92
Gov Wentworth	SAU	AEL	1000	545					860	860			755
Claremont	SAU	AEL	1000		845	780				910			845
		Corrections	100		80	58				95			77
		IET	100		0	0				0			0
Derry	SAU	AEL	1000	920		905						770	865
Dover	SAU	AEL	1000			945				1000		965	970
		Corrections	100			90				100		95	95
		IET	100			95				100		99	98
		IELCE	100			94				100		93	95
Exeter	SAU	AEL	1000	970					987		970		975
Holy Cross	NonProfit	AEL	1000	535				730				715	660
International Institute of New England	NonProfit	AEL	1000	965				1000	955				973
		IELCE	100	90				1000	94				94
Keene	SAU	AEL	1000		990			996			897		961
		Corrections	100		100			100			100		100
		IET	100		96			98			97		97
		IELCE	100		98			100			84		94
Laconia	SAU	AEL	1000	450		735	810						665
Lebanon	SAU	AEL	1000		930	945				905			926
My Turn	NonProfit	AEL	1000		830				945		844		873

Organization	Organization Type	Application Type	Max Points	JD	VR	BB	LL	DL	AR	PR	CB	EL	Average
				Reviewers									
Nashua Adult Learning Center	NonProfit	AEL	1000		975			995	981				983
		IELCE	100		95			100	99				98
NH State Prison	Government	AEL	1000			840	910					790	846
		Corrections	100			100	95					90	95
North Country Ed Services	NonProfit	AEL	1000		785		770				881		812
Plymouth	SAU	AEL	1000	595		670	815						693
Salem	SAU	AEL	1000				890	975				880	915
Second Start	NonProfit	AEL	1000		930		940					930	933
		Corrections	100		100		75					90	88
SNHS - Manchester	NonProfit	AEL	1000	940				990		955			961
SNHS - Portsmouth	NonProfit	AEL	1000		885				990		913		929

Reviewers

Joanne Del Deo has worked in the field of Adult Basic Education for 30 years as an instructor, counselor, and program director. She has a BS degree in Public Management and has completed extensive training in all areas of WIOA compliance.

Vanessa Rashid has been involved with education for the past 24 years. She worked in the Manchester, NH school district for 14 years with K-12 students as an ELL teacher. During that time, she served on the school improvement team and the school leadership team in an effort to collaborate with staff and administrators on improved outcomes for students. Vanessa also served as an Education Manager at a non-profit center for 6 years. In that capacity, Vanessa worked on the following: grant-writing and reporting, staff supervision, program development, curriculum development, distance learning initiatives, IET and IELCE development, and WIOA partnerships, collaboration, and referrals. She has been a dedicated participant in the adult education community of NH.

Brigitte Bowmar is currently the Special Projects Manager at the Department of Health and Human Services, Department of Economic and Housing Stability, Bureau of Employment Supports. Prior to this position, Brigitte was a Program Specialist IV at the Department of Education, Bureau of Youth Workforce, WIOA Youth. In that role, Brigitte's primary functions included the interpretation of WIOA Youth legislation and creating policy to ensure federal and state compliance within the youth programs as well as providing programmatic technical assistance in the field. Brigitte served as a member of the Professional Development Team which provides training opportunities to the state workforce partners.

Laura Lieberman holds a B.S. in Business Administration and Management from the University of New Hampshire. Laura currently works as a Business Administrator III for the Office of Workforce Opportunity within the Department of Business and Economic Affairs. There she oversees the fiscal management of assigned federal and state programs, including planning and development of current and long-range programs for the improvement of business management activities and financial reporting. Laura is proficient in financial and managerial accounting, fiscal law, professional and technical writing, and has six years of experience with Federal Appropriations and Grants management.

Diane Lewis, Education Consultant, Bureau of Career Development, NH Department of Education has more than thirty years of experience in education including serving as a career development specialist for public assistance recipients in a welfare-to-work program, as a director of several child care programs and as an adjunct professor in early childhood education at multiple postsecondary institutions. She specializes in curriculum development for early childcare, elementary and college education.

Anne Riley is a retired NH educator who has more than 50 years of experience as a high school/middle school teacher, counselor and an adult educator. She worked for several adult education programs providing high school equivalency preparation, counseling services, employability skills training and administered a Displaced Homemakers program.

Peter Rowan has over 25 years of experience working in adult education, career counseling, school guidance, and rehabilitation counseling. Peter has worked for NH CAP, Second Start, New Hampton School, and the NH Department of Education: Vocational Rehabilitation. Peter has a B.S. in Human Services; an M.Ed. in Counseling; and has completed advanced graduate studies in Rehabilitation Counseling.

Christine Brennan, Deputy Commissioner for the NH Department of Education (DOE) oversees the WIOA Programs at the DOE in addition to serving on the NH Works Consortium. She has vast experience as a classroom teacher, a literacy specialist and a school administrator. Her work has included an emphasis on personalized learning, integration of technology in the classroom and innovative practices to engage families and the greater community in the education system.

Elizabeth Lafontaine, Administrator II, Bureau of WIOA Youth, Department of Education oversees programming for in-school and out-of-school youth under the Workforce Innovation and Opportunity Act of 2014. Additionally, she represents the WIOA Youth program on the WIOA Interagency Professional Development Team as well as the WIOA Interagency Directors Group. She brings many years of experience in workforce development and education programs.

State Workforce Board Review

The State Workforce Board Review occurred on April 16, 2020.

Geographic Distribution

The RFP specified that there be at least one comprehensive adult education program in each region. Please note that some eligible providers may be offering services in more than one region. A complete list of regions served is available in Attachment B, Chart 2.

Berlin	1	Littleton	No eligible applicant
Claremont	3	Manchester	7
Concord	2	Nashua	1
Conway	1	Portsmouth	2
Keene	1	Salem	3
Laconia	3	Somersworth	2

Attachment B

Evaluation Scoring and Funding Recommendations

Key

- The 3 digit number is the Average Evaluation Score for the application
- NRF means Not Recommended for Funding
-  A shaded box indicates that the organization did not apply for this type of program

NOTE: The funding formula is based on NH Works regions. Organizations may have applied for funding from more than one region if services are provided in multiple catchment areas.

Chart 2: Evaluation Scores, Regional Distribution and Funding Recommendations

Private Not-for-Profits Applicant Name	Region(s)	Adult Education & Literacy Score (Max 1000)	Corrections Option Score (Max 100)	Integrated Education & Training Option Score (Max 100)	Integrated English Literacy and Civics Education Option Score (Max 100)	Contract Limit
Ascentria Community Services	Concord	976			92	\$302,885.91
Holy Cross Family Learning Center	Manchester	660				\$160,887.53
International Institute of New England	Manchester	973			94	\$451,705.17
My Turn	Manchester	873				\$ 291,631.36
Nashua Adult Learning Center	Nashua	983			98	\$2,278,507.65
North Country Education Services	Berlin	812				\$289,744.13
Second Start	Claremont, Concord, Laconia, Manchester	933	88			\$ 1,179,948.23
Southern NH Services – Manchester	Manchester	961				\$572,936.35
Southern NH Services – Portsmouth	Portsmouth	929				\$515,408.53

Government Agency Applicant Name	Region(s)	Adult Education & Literacy Score (Max 1000)	Corrections Option Score (Max 100)	Integrated Education & Training Option Score (Max 100)	Integrated English Literacy and Civics Education Option Score (Max 100)	Contract Limit
NH State Prison	Corrections	846	95			\$84,144.44


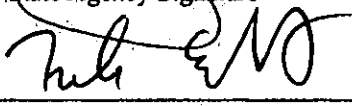
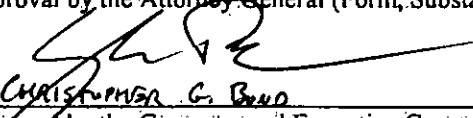
School Districts Applicant Name	Region(s)		Adult Education & Literacy Score (Max 1000)	Corrections Option Score (Max 100)	Integrated Education & Training Option Score (Max 100)	Integrated English Literacy and Civics Education Option Score (Max 100)	Contract Limit
Claremont SAU 6	Claremont		845		0 NRF		\$ 295,088.38
Derry SAU 10	Manchester, Salem		865				\$ 274,771.94
Dover SAU 11	Somersworth		970	95	98	95	\$ 1,247,388.23
Exeter SAU 16	Manchester, Portsmouth, Salem, Somersworth		975				\$ 770,157.34
Governor Wentworth SAU 49	Conway		755				\$ 157,396.11
Keene SAU 29	Keene		961	100	97	94	\$ 436,524.64
Laconia SAU 30	Laconia		665				\$ 155,135.18
Lebanon SAU 88	Claremont		926				\$ 137,550.92
Littleton SAU 84	Littleton		NRF				
Manchester SAU 37	Manchester		NRF				
Plymouth SAU 48	Laconia		693				\$ 77,828.86
Salem SAU 57	Salem		915				\$ 236,063.05

Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

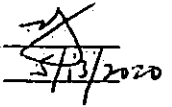
GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name Department of Education, Bureau of Adult Education		1.2 State Agency Address 21 South Fruit Street, Suite 20 Concord, NH 03301	
1.3 Contractor Name Ascentria Community Services, Inc.		1.4 Contractor Address 261 Sheep Davis Road, A-1 Concord, NH 03301	
1.5 Contractor Phone Number (603) 224-5473	1.6 Account Number See Exhibit C	1.7 Completion Date June 30, 2023	1.8 Price Limitation \$302,885.91
1.9 Contracting Officer for State Agency Sarah Bennett		1.10 State Agency Telephone Number (603) 271-6701	
1.11 Contractor Signature  Date: 5/13/2020		1.12 Name and Title of Contractor Signatory Timothy Johnstone, Chief Operating Officer	
1.13 State Agency Signature  Date: 5-19-20		1.14 Name and Title of State Agency Signatory Frank Edelblut, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  CHRISTOPHER G. BOND On: 5/25/20			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Patricia M. Gerbert

Patricia M. Gerbert

PATRICIA M. GERBERT, Notary Public
State of New Hampshire
My Commission Expires November 18, 2020


5/13/2020

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. **CONTRACTOR'S RELATION TO THE STATE.** In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. **INDEMNIFICATION.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire, Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **HEADINGS.** The headings throughout the Agreement are, for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. **SPECIAL PROVISIONS.** Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. **SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

**EXHIBIT A
SPECIAL PROVISIONS**

1. The Contractor must comply with the following provisions:

- Exhibit D: Contractor Obligations
- Exhibit E: Federal Debarment and Suspension
- Exhibit F: Anti-Lobbying
- Exhibit G: Rights to Inventions Made Under a Contract, Copy Rights and Confidentiality
- Exhibit H: Compliance with the provisions of the US Code of Federal Regulations 34 CFR 364 and the following US Circular if applicable: Office of Management and Budget (OBM) Circular A-110 "Uniform Administrative Non-Profit Organizations"
- Exhibit I: Attestation for the US Department of Education General Education Provisions Act (GEPA)
- Exhibit J: Buy American Statement in accordance with Section 502 of the Workforce Innovation and Opportunity Act of 2014

2. The Contractor must sign annual General Assurances from the NH Department of Education, Bureau of Federal Compliance and the Program Assurances included in Exhibit B: Scope of Services.

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EXHIBIT B SCOPE OF SERVICES

The vision for Adult Education and Literacy Services in New Hampshire is a regional system of providers providing comprehensive services below the secondary level including English as a second language in order to prepare adults to transition successfully into postsecondary education, training and/or employment.

Ascentria Community Services, Inc., Concord, NH will provide the following services:

Project 1: Adult Education & Literacy Activities

Responsiveness to Regional Need

- The Contractor is responsible for identifying the educational needs of the region by using data from US Census's American Community Survey to target, recruit, and serve individuals without a high school diploma and English language learners.
- The Contractor is responsible for using NH Employment Security data and State Workforce Board Sector-Based Initiatives to identify regional economic needs and to incorporate preparation of individuals for sector initiatives, assisting individuals with transition into economic stability through employment and participation in the development of career pathways.
- The Contractor is responsible for using local resources to identify the social and cultural needs of the region and include programming to address the diverse needs of the population, provide soft skills training and foster the development of cultural competence.
- The Contractor is responsible for coordinating services between other adult education centers and community organizations to ensure the non-duplication of services; the capacity to serve the local need; the seamless transition of participants between educational levels; and the transition of participants into postsecondary education, training and/or employment.

Serving the Most in Need

- The Contractor is responsible for identifying, recruiting, and serving students who are most in need of adult education including individuals with low levels of literacy skills and English language learners, including those who may be above the Advanced ESL level, but still eligible for adult basic or secondary education activities.
- The Contractor is responsible for serving the needs of individuals with disabilities including physical, emotional, social, and learning disabilities.
- The Contractor is responsible for serving the needs of individuals with barriers to employment including displaced homemakers, low-income individuals, ex-offenders, and others.
- The Contractor must promote concurrent enrollment in programs and activities under WIOA Title I, Title III and Title IV.
- The Contractor will provide staff, or access to services provided by another adult education center through a formal agreement, for the following duties:
 - Program Director – general administration, budgeting, serve as the WIOA representative, liaison with local employers and other adult education centers

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- Counselor – assist participants with barriers to attendance, liaison with community organizations, provide career counseling and transition planning services
- Intake & Assessment Specialist – assist participant with the intake process, administer assessments in accordance with the publisher requirements, report assessment results
- Data Entry Specialist – enter all intake, enrollment, assessment data, check for validity and accuracy, produce ad hoc reports and required quarterly/annual reports, serve as a local expert for the data system
- Coordinator of Volunteers – recruit and train volunteers, match volunteer tutors with participants unable to attend classes, orient and monitor participants including the development of an individual learning plan, provide instructional materials for participants/tutors, coordinate with local communities to provide space for tutoring outside of the center, coordinate volunteers in the classroom
- Distance Learning Coordinator – assign and monitor participant who are unable to attend classes, assist instructors and tutors with distance learning, produce reports as needed, enter attendance data, provide training on contracted software to local staff and participants
- The Contractor must identify whether the region has a demonstrated need for additional English language acquisition and civics education programs.

Service Delivery Format and Schedules


- The Contractor must have a delivery method, location(s), and schedule that enable individuals to attend and complete the program including access to year-round programming.
- Open enrollment or managed enrollment and flexible scheduling are highly encouraged.
- The Contractor must be able to provide outreach/satellite services, or arrange access to, tutorial services for individuals in the region who are unable to attend regularly scheduled classes. Tutorial services should be provided through appropriately trained volunteers.
- The Contractor must have a plan for handling waiting lists.

Proposed Curricula and Contextualized Instruction

- The Contractor is required to provide a standards-based curriculum that is aligned with the College & Career Readiness Standards for Adult Education and/or the English Language Proficiency Standards published by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE).
- The Contractor is required to provide contextualized instruction that includes the use of occupationally relevant materials.
- The Contractor, its officers, employees, agents or members, may assume full political, religious, and citizenship responsibilities, but shall refrain from exploiting the instructional responsibility of his/her professional position. Material presented to students shall be relevant to the course and appropriate to the maturity and achievement level of the students. The Contractor, its officers, employees, agents or members will at all times strive to promote tolerance for the views and opinions of others and for the right of individuals to form and hold differing views and opinions. The Contractor, its officers, employees, agents or members, will encourage the student to study varying points of view and respect his/her right to form his/her own judgment.

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Alignment with the State Workforce Plan

- The Contractor is required to align its program with the goals and mission of the State Workforce Plan and contribute to the strategies outlined in the Plan including the use of data to inform program decisions and improve program performance.
- The Contractor is required to participate in state leadership activities including participation in adult education committees or advisory boards, membership in regional/national education consortia, and through attending professional development activities.
- The Contractor is required to coordinate with other local NH Works partners including participation or representation in partner meetings; establishing referral procedures; ensuring direct access to adult education services; and contributing to the development of career pathways.
- The Contractor must provide instruction delivered by well-trained instructors which may include evaluation through the OCTAE Teacher Effectiveness model and the Adult Education Teacher Competencies.

Intensity, Quality and Best Practices

- The Contractor must define sufficient intensity and quality and have a plan for how the program will meet that standard to enable participants to achieve substantial learning gains. The Bureau of Adult Education has established a full-time equivalent (FTE) as 60 hours of instruction per year.
- The Contractor must use instructional practices that include the essential components of reading at all levels.
- The Contractor must integrate workforce preparation activities for all students.
- The Contractor must base its instruction on best practices derived from the most rigorous research available and appropriate, including scientifically valid research and effective educational practice.

Integration of Technology Services and Digital Systems

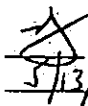
- The Contractor must incorporate digital literacy instruction for all students at all levels.
- The Contractor must include distance learning options, including technology-enhanced curricula, as a part of its delivery system including a policy for selecting appropriate students, facilitating distance learning, and a plan for how distance learning will be used.
- The Contractor must incorporate the use of a variety of technology services in the classroom.

Meeting Program Outcomes

- The Contractor must pretest 100% of all enrolled students using a National Reporting System-approved assessment within 12 hours of enrollment.
- The Contractor must posttest all eligible students after an appropriate number of instructional hours as defined in the NH Assessment and Data Policy.
- The Contractor must conduct follow up surveys with all enrolled participants for whom data matching is unavailable as required by the National Reporting System to collect performance indicator data and measurable skills gains in accordance with National Reporting System requirements. A minimum of a 75% response rate is required.

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- The Contractor must set program target rates and assess progress toward those targets on a quarterly basis in order to assist the State with meeting the performance outcomes set by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE) as indicated below:

Primary Indicators of Performance	2020-2021*	2021-2022	2022-2023**
Employment in the Second Quarter after Exit	21%	22%	TBA
Employment in the Fourth Quarter after Exit	23%	24%	TBA
Median Earnings in the Second Quarter after Exit	\$5,239	\$5,250	TBA
Credential Attainment Rate	18%	19%	
Measurable Skill Gains			TBA
For Adult Basic Education	29%	30%	TBA
For English as a Second Language	29%	30%	TBA

** Targets may be adjusted due to the COVID-19 disruption to instruction. The Contractor will be required to contribute to any revised state performance targets as negotiated.*

***To be based on State negotiations with OCTAE in the spring of 2022.*

Reporting

- The Contractor is required to use the data system provided by the NH Bureau of Adult Education to collect data for federal reporting in accordance with the NH Data and Assessment Policy.
- A designated representative from the Contractor must be trained to use the data system. All data must be entered on a bi-weekly basis.
- The Contractor must analyze its program data on a quarterly basis, as well as provide an annual self-assessment summary, to inform program decisions and set goals for improvement.
- The Contractor must request social security numbers, in accordance with 5 U.S.C. § 552a, for all participants over the age of 18. The Contractor will aid students, who do not possess a social security number, in applying for a social security number. Students who fail to provide a social security number will be indicated in the data system in order to assist with National Reporting System (NRS) for Adult Education requirements such as student outcome follow and data matching purposes for federal Workforce Innovation and Opportunity Act employment measures.

Event of Default


- Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"): failure to perform the Services satisfactorily or on schedule (to include failure to provide; failure to submit any report required hereunder; and/or failure to perform any other covenant, term or condition of this Agreement. Upon the occurrence of any Event of Default, the new Hampshire Department of Education may take any one, or more, or all, of the following actions: give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied,

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terminate this Agreement, effective two (2) days after giving the Contractor notice of termination; give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor; set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

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Project 2: Integrated English Literacy and Civics Education (IELCE)

Integrated English Literacy and Civics Education is a program provided to English language learners who are adults, including professionals with degrees and credentials in their native countries, that enables such adults to achieve competency in the English language and acquire the basic and more advanced skills needed to function effectively as parents, workers, and citizens in the United State. Such service shall include instruction in literacy and English language acquisition and instruction on the rights and responsibilities of citizenship and civic participation, and may include workforce training.

Responsiveness to Regional Need

- The Contractor is responsible for identifying the educational needs of the region by using data from US Census's American Community Survey to target, recruitment, and serve individuals without US citizenship, in need of English language acquisition skills including skilled immigrants or other English language learners who may have degrees, credentials or work experience in their native countries and those with low levels of literacy.
- The Contractor is responsible for using NH Employment Security data and State Workforce Board Sector-Based Initiatives to identify regional economic needs and to incorporate preparation of individuals for sector initiatives, assisting individuals with transition into economic stability through employment and participation on the development of career pathways.
- The Contractor is responsible for using local resources to identify the social and cultural needs of the region and include programming to address the diverse needs of the population, provide soft skills training and foster the development of cultural competence.

Serving the Most in Need

- The Contractor is responsible for identifying, recruiting, and serving students who are most in need of Integrated English Literacy and Civics Education including individuals with degrees, credentials or work experience in their native country.
- The Contractor is responsible for serving the needs of English language learners, especially those who have low literacy levels and those who need to transition from Advanced ESL into Adult Basic Education or Adult Secondary Education educational functioning levels.
- The Contractor is responsible for serving the needs of individuals with disabilities including physical, emotional, social, and learning disabilities.
- The Contractor is responsible for serving the needs of individuals with barriers to employment including displaced homemakers, low-income individuals, ex-offenders, and others.
- The Contractor must promote concurrent enrollment and/or transition to programs and activities under WIOA Title I, Title III and Title IV.
- The Contractor may not exclude individuals seeking language proficiency and civics education, but not seeking workforce training.
- The Contractor must identify whether the region has a demonstrated need for additional English language acquisition and civics education programs.

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Service Delivery Format and Schedules

- The Contractor must have a delivery method, location(s), and schedule that enable individuals to attend and complete the program.
- The Contractor must integrate all three of the following required components of the IELCE program in accordance with WIOA regulations. The components must be offered concurrently.
 - Adult Education and Literacy Activities, including English language acquisition and workforce preparation
 - Rights and responsibilities of citizenship
 - Integrated Education and Training activity as defined in WIOA Section 203(11)
- Classes must have a plan for handling waiting lists.

Proposed Curricula and Contextualized Instruction

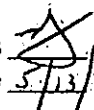
- The Contractor is required to provide a standards-based curriculum that is aligned with the College & Career Readiness Standards for Adult Education and/or the English Language Proficiency Standards published by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE).
- The Contractor is required to provide contextualized instruction that includes occupationally relevant materials.
- The Contractor is required to integrate the rights and responsibilities of citizenship into the curriculum, in a non-biased content-neutral manner including an understanding of the New Hampshire and United States Constitutions.
- The Contractor, its officers, employees, agents or members, may assume full political, religious, and citizenship responsibilities, but shall refrain from exploiting the instructional responsibility of his/her professional position. Material presented to students shall be relevant to the course and appropriate to the maturity and achievement level of the students. The Contractor, its officers, employees, agents or members will at all times strive to promote tolerance for the views and opinions of others and for the right of individuals to form and hold differing views and opinions.
- The IET component of the program should include an industry or employer-recognized credential.

Alignment with the State Workforce Plan

- The Contractor is required to align its program with the goals and mission of the State Workforce Plan and contribute to the strategies outlined in the Plan including the use of data to inform program decisions and improve program performance.
- The Contractor is required to participate in state leadership activities including participation in adult education committees or advisory boards, membership in regional/national education consortia, and through attending professional development activities.
- The Contractor is required to coordinate with other local NH Works partners including participation or representation in partner meetings; establishing referral procedures; ensuring direct access to adult education services; and contributing to the development of career pathways.
- The Contractor must provide instruction delivered by well-trained instructors which may include evaluation through the OCTAE Teacher Effectiveness model and the Adult Education Teacher Competencies.

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Intensity, Quality and Best Practices

- The Contractor must use instructional practices that include the essential components of reading.
- The Contractor must integrate workforce preparation activities for all students.
- The Contractor must define sufficient intensity and quality and have a plan for how the program will meet that standard.
- The Contractor must base its instruction on best practices derived from the most rigorous research available and appropriate, including scientifically valid research and effective educational practice.

Integration of Technology Services and Digital Systems

- The Contractor must incorporate digital literacy instruction for all students at all levels.
- The Contractor must include distance learning options, including technology-enhanced curricula, as a part of its delivery system including a policy for selecting appropriate students, facilitating distance learning, and a plan for how distance learning will be used.
- The Contractor must incorporate the use of a variety of technology services for instruction.

Meeting Program Outcomes

- The Contractor must pretest 100% of all enrolled students using a National Reporting System-approved assessment within 12 hours of enrollment.
- The Contractor must posttest all eligible students after an appropriate number of instructional hours as defined in the NH Assessment and Data Policy.
- The Contractor must conduct follow up surveys with all enrolled participants for whom data matching is unavailable as required by the National Reporting System to collect performance indicator data and measurable skills gains in accordance with National Reporting System requirements. A minimum of a 75% response rate is required.
- The Contractor must set program target rates and assess progress toward those targets on a quarterly basis in order to assist the State with meeting the performance outcomes set by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE) as indicated below:

Primary Indicators of Performance	2020-2021*	2021-2022	2022-2023**
Employment in the Second Quarter after Exit	21%	22%	TBA
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Measurable Skill Gains			TBA
For Adult Basic Education	29%	30%	TBA
For English as a Second Language	29%	30%	TBA

** Targets may be adjusted due to the COVID-19 disruption to instruction. The Contractor will be required to contribute to any revised state performance targets as negotiated.*

***To be based on State negotiations with OCTAE in the spring of 2022.*

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Date

[Signature]
5/13/2022

Reporting


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- A designated representative from the Contractor must be trained to use the data system. All data must be entered on a bi-weekly basis.
- The Contractor must analyze its program data on a quarterly basis, as well as provide an annual self-assessment summary, to inform program decisions and set goals for improvement.
- The Contractor must request social security numbers, in accordance with 5 U.S.C. § 552a, for all participants over the age of 18. The Contractor will aid students, who do not possess a social security number, in applying for a social security number. Students who fail to provide a social security number will be indicated in the data system in order to assist with National Reporting System (NRS) for Adult Education requirements such as student outcome follow and data matching purposes for federal Workforce Innovation and Opportunity Act employment measures.

Event of Default

- Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"): failure to perform the Services satisfactorily or on schedule (to include failure to provide; failure to submit any report required hereunder; and/or failure to perform any other covenant, term or condition of this Agreement. Upon the occurrence of any Event of Default, the new Hampshire Department of Education may take any one, or more, or all, of the following actions: give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination; give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor; set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

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5/13/2020

2. The DOE reserves the right to increase and/or decrease contract funds subject to continued availability of Federal Funds, satisfactory performance of services, and approval by the Governor and Executive Council.
3. The Contractor must have written authorization from the DOE prior to using contract funds to purchase any property or equipment with a cost in excess of \$250.00 and with a useful life beyond one-year, and shall maintain an inventory of property and equipment either purchased or leased with funds made available through this contract.
4. The Bureau of Adult Education reserves the right to request ad hoc financial and/or participant status reports in the event further information is needed to evaluate program effectiveness as deemed reasonable and necessary by the DOE and/or the State of New Hampshire.
5. The Contractor is solely responsible for paying to the DOE any disallowed costs associated with the misappropriation of Federal Funds and/or costs expended on individuals who were erroneously determined to be eligible for WIOA services. Disallowed costs may not be paid with Federal Funds, regardless of the funding source.
6. Line items in this budget may be adjusted, one to the other, of the indicated amount but in no instance can the total budget exceed the price limitation. The Contractor must receive Department of Education approval prior to transferring from one line to another.

Limitation on Price: This Contract will not exceed **\$302,885.91** without written modification signed by the parties of this agreement and approved by the Governor and Council.

Source of Funding: Funding for AEL is 65% State Funds from the account titled 4039 Adult Education Match Funds and 35% Federal Funds from the account titled 4037 Adult Education Federal Funds.

Funding for IELCE is 100% Federal Funds from the account titles 4037 Adult Education Federal Funds:

Account Numbers: 06-56-56-562010-40390000-601
06-56-56-562010-40370000-072

Acct	Class	Name	FY21	FY22	FY23	Total
4039	601	Adult Education State Match	\$30,234.70	\$31,141.73	\$32,075.98	\$93,452.41
4037	72	Adult Education Federal Funds	\$67,758.10	\$69,790.84	\$71,884.56	\$209,433.50
		TOTALS	\$97,992.80	\$100,932.57	\$103,960.54	\$302,885.91

Contractor Initials

Date

[Signature]
5/13/20

EXHIBIT C METHOD OF PAYMENT

Estimated Budgets

This contract is funded with Federal Funds from the US Department of Education made available under the Workforce Innovation and Opportunity Act (WIOA) of 2014, Title II for the purpose of the delivery of adult education and literacy services and State General Funds under Adult Education.

The following table includes an estimated budgets:

Estimated Budget Project 1: AEL	FY21	FY22	FY23	Total
Salaries	\$24,417.12	\$25,149.63	\$25,904.12	\$75,470.87
Benefits	\$8,069.85	\$8,311.94	\$8,561.30	\$24,943.09
Professional Services	\$60.00	\$61.80	\$63.65	\$185.45
Purchase Property Services	\$4,860.00	\$5,005.80	\$5,155.97	\$15,021.77
Other Purchased Property Service	\$1,866.36	\$1,922.35	\$1,980.02	\$5,768.73
Supplies	\$2,820.00	\$2,904.60	\$2,991.74	\$8,716.34
Other Objects	\$192.96	\$198.75	\$204.71	\$596.42
Indirect Costs	\$4,228.63	\$4,355.49	\$4,486.15	\$13,070.27
Total	\$46,514.92	\$47,910.36	\$49,347.66	\$143,772.94

Estimated Budget Project 2: IELCE	FY21	FY22	FY23	Total
Salaries	\$23,410.40	\$24,112.71	\$24,836.09	\$72,359.21
Benefits	\$8,160.25	\$8,405.06	\$8,657.21	\$25,222.51
Professional Services	\$84.86	\$87.40	\$90.03	\$262.29
Purchase Property Services	\$10,251.60	\$10,559.15	\$10,875.92	\$31,686.67
Other Purchased Property Service	\$2,202.00	\$2,268.06	\$2,336.10	\$6,806.16
Supplies	\$2,520.00	\$2,595.60	\$2,673.47	\$7,789.07
Other Objects	\$168.96	\$174.03	\$179.25	\$522.24
Indirect Costs	\$4,679.81	\$4,820.20	\$4,964.81	\$14,464.82
Total	\$51,477.88	\$53,022.21	\$54,612.88	\$159,112.97

1. Annual funding amounts disbursed through this contract agreement shall be determined based on actual WIOA federal awards for the delivery of adult education and literacy services and state funds received for the program year covered under this agreement, which may be less or more than estimated but may not exceed in the aggregate the total maximum amount authorized via this contract agreement.

Contractor Initials

Date

[Signature]
8/13/2020

The Contractor is also required to provide a 25% local match as follows:

	FY21	FY22	FY23	Total
Local Match	\$11,628.73	\$11,977.59	\$12,336.92	\$35,943.24

Method of Payment:

The Contractor shall be paid on a monthly basis through the NH Department of Education's Grants Management System.

1. Payments for services under this contract are limited to reimbursement for actual expenses incurred in the fulfillment of this agreement during the contract period. Reimbursement for expenses incurred after June 30, 2023 shall not be accepted for payment.
2. A final payment request shall be submitted no later than forty-five (45) days after the contract ends. Failure to submit the invoice by this date could result in non-payment.
3. The Contractor shall maintain sufficient documentation on file in their offices to support invoices, and make such documentation available for review by authorized NH DOE, Bureau of Adult Education and/or its auditors.
4. The Contractor shall adhere to all cash management policies and procedures stipulated in the body of this agreement, and all other applicable WIOA federal, State, and the DOE cash management regulations and policies, including monthly accrual reporting.

Contractor Initials

Date 3/13/2020

EXHIBIT D

Contractor Obligations

Contracts in excess of the simplified acquisition threshold (currently set at \$250,000) must address **administrative, contractual, or legal remedies** in instances where the contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. Reference: 2 C.F.R. § 200.326 and 2 C.F.R. 200, Appendix II, required contract clauses.

The contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the contractor's actions pertaining to this contract.

The Contractor, certifies and affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801, et seq., apply to this certification and disclosure, if any.

Breach

A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

Fraud and False Statements

The Contractor understands that, if the project which is the subject of this Contract is financed in whole or in part by federal funds, that if the undersigned, the company that the Contractor represents, or any employee or agent thereof, knowingly makes any false statement, representation, report or claim as to the character, quality, quantity, or cost of material used or to be used, or quantity or quality work performed or to be performed, or makes any false statement or representation of a material fact in any statement, certificate, or report, the Contractor and any company that the Contractor represents may be subject to prosecution under the provision of 18 USC § 1001 and § 1020.

Environmental Protection

(This clause is applicable if this Contract exceeds \$150,000. It applies to Federal-aid contracts only.)

The Contractor is required to comply with all applicable standards, orders or requirements issued under Section 306 of the Clean Air Act (42 U.S.C. 1857 (h)), Section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency (EPA) regulations (40 CFR Part 15) which prohibit the use under non-exempt Federal contracts, grants or loans of facilities included on the EPA List of Violating Facilities. Violations shall be reported to the FHWA and to the U.S. EPA Assistant Administrator for Enforcement.

Procurement of Recovered Materials

In accordance with Section 6002 of the Solid Waste Disposal Act (42 U.S.C. § 6962), State agencies and agencies of a political subdivision of a state that are using appropriated Federal funds for procurement must procure items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired in the preceding fiscal year exceeded \$10,000; must procure solid waste management services in a manner that maximizes energy and resource recovery; and must have established an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Contractor Initials

Date

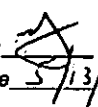

5/13/2020

Exhibit E

Federal Debarment and Suspension

- a. By signature on this Contract, the Contractor certifies its compliance, and the compliance of its Sub-Contractors, present or future, by stating that any person associated therewith in the capacity of owner, partner, director, officer, principal investor, project director, manager, auditor, or any position of authority involving federal funds:
1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any Federal Agency;
 2. Does not have a proposed debarment pending;
 3. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any Federal Agency within the past three (3) years; and
 4. Has not been indicted, convicted, or had a civil judgment rendered against the firm by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.
- b. Where the Contractor or its Sub-Contractor is unable to certify to the statement in Section a.1. above, the Contractor or its Sub-Contractor shall be declared ineligible to enter into Contract or participate in the project.
- c. Where the Contractor or Sub-Contractor is unable to certify to any of the statements as listed in Sections a.2., a.3., or a.4., above, the Contractor or its Sub-Contractor shall submit a written explanation to the DOE. The certification or explanation shall be considered in connection with the DOE's determination whether to enter into Contract.
- d. The Contractor shall provide immediate written notice to the DOE if, at any time, the Contractor or its Sub-Contractor, learn that its Debarment and Suspension certification has become erroneous by reason of changed circumstances.

Contractor Initials

Date

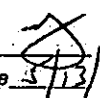

5/13/2020

Exhibit F

Anti-Lobbying

The Contractor agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, execute the following Certification:

The Contractor certifies, by signing and submitting this contract, to the best of his/her knowledge and belief, that:

- a. No federal appropriated funds have been paid or shall be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence any officer or employee of any State or Federal Agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any Federal contract, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract grant, loan, or cooperative agreement.
- b. If any funds other than federally appropriated funds have been paid or shall be paid to any person for influencing or attempting to influence an officer or employee of any Federal Agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit the "Disclosure of Lobbying Activities" form in accordance with its instructions (<http://www.whitehouse.gov/omb/grants/sfillin.pdf>).
- c. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making and entering into this transaction imposed by Section 1352, Title 31 and U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.
- d. The Contractor also agrees, by signing this contract that it shall require that the language of this certification be included in subcontracts with all Sub-Contractor(s) and lower-tier Sub-Contractors which exceed \$100,000 and that all such Sub-Contractors and lower-tier Sub-Contractors shall certify and disclose accordingly.
- e. The DOE shall keep the firm's certification on file as part of its original contract. The Contractor shall keep individual certifications from all Sub-Contractors and lower-tier Sub-Contractors on file. Certification shall be retained for three (3) years following completion and acceptance of any given project.

Contractor Initials

Date 5/12/2020

Exhibit G

Rights to Inventions Made Under a Contract, Copy Rights and

Confidentiality Rights to Inventions Made Under a Contract or Agreement

Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the DOE.

Any discovery or invention that arises during the course of the contract shall be reported to the DOE. The Contractor is required to disclose inventions promptly to the contracting officer (within 2 months) after the inventor discloses it in writing to contractor personnel responsible for patent matters. The awarding agency shall determine how rights in the invention/discovery shall be allocated consistent with "Government Patent Policy" and Title 37 C.F.R. § 401.

Confidentiality

All Written and oral information and materials disclosed or provided by the DOE under this agreement constitutes Confidential Information, regardless of whether such information was provided before or after the date on this agreement or how it was provided.

The Contractor and representatives thereof, acknowledge that by making use of, acquiring or adding to information about matters and data related to this agreement, which are confidential to the DOE and its partners, must remain the exclusive property of the DOE.

Confidential information means all data and information related to the business and operation of the DOE, including but not limited to all school and student data contained in NH Title XV, Education, Chapters 186-200.

Confidential information includes but is not limited to, student and school district data, revenue and cost information, the source code for computer software and hardware products owned in part or in whole by the DOE, financial information, partner information (including the identity of DOE partners), Contractor and supplier information, (including the identity of DOE Contractors and suppliers), and any information that has been marked "confidential" or "proprietary", or with the like designation. During the term of this contract the Contractor agrees to abide by such rules as may be adopted from time to time by the DOE to maintain the security of all confidential information. The Contractor further agrees that it will always regard and preserve as confidential information/data received during the performance of this contract. The Contractor will not use, copy, make notes, or use excerpts of any confidential information, nor will it give, disclose, provide access to, or otherwise make available any confidential information to any person not employed or contracted by the DOE or subcontracted with the Contractor.

Ownership of Intellectual Property

The DOE shall retain ownership of all source data and other intellectual property of the DOE provided to the Contractor in order to complete the services of this agreement. As well the DOE will retain copyright ownership for any and all materials, patents and intellectual property produced, including, but not limited to, brochures, resource directories, protocols, guidelines, posters, or reports. The Contractor shall not reproduce any materials for purposes other than use for the terms under the contract without prior written approval from the DOE.

Contractor Initials

Date



5/13/2020

EXHIBIT H

STATEMENT of ACCEPTANCE of Special Provisions

The organization will comply with the provisions of the US Code of Federal Regulations 34 CFR 364 and the following US Circular, if applicable: Office of Management and Budget (OBM) Circular A-110 "Uniform Administrative Non-Profit Organizations."

Superintendent of Schools or
Chief Officer of Agency:

 5/13/2020
Signature

Local Director of Project:


Signature

Date Signed:

5/13/20

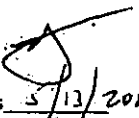
Contractor Initials  5/13/2020
Date

EXHIBIT I

**GENERAL EDUCATION PROVISIONS ACT (GEPA) Sec. 427 Attestation –
WORKFORCE INVESTMENT ACT, TITLE II – ADULT EDUCATION AND FAMILY
LITERACY**

This attestation outlines the steps that Ascentria Community Services, Inc. will ensure be taken should the Adult Education application be funded.

The purpose of this requirement is to assist the United States Department of Education in implementing its mission to ensure equal access to education and to promote educational excellence.

If funded, the following steps will be taken to ensure equitable access to and equitable participation in the project or activity to be conducted with federal adult education assistance by addressing the access needs of students, teachers, and other program beneficiaries in order to overcome barriers to equitable participation, including barriers based on gender, race, color, national origin, disability and age.

The Act highlights six types of barriers that can impede equitable access or participation: gender, race, national origin, color, disability, or age. Based on local circumstances, determine whether these or other barriers may prevent students, teachers, etc., from such access or participation in the federally-funded project or activity. Please describe the steps to be taken to comply with the GEPA requirements.

1. All classrooms and offices where Adult Education funded ESL classes are held are ADA compliant and accessible.
2. Classrooms are located within walking distance to the majority of students.
3. All SNA staff participate in an annual training offered by Ascentria regarding the importance of diversity and inclusion and are trained in principles of trauma informed care to assist refugee clients in accessing services.
4. Ascentria contacts and coordinates primarily with the Adult Education Disabilities Coordinator as well as Voc. Rehab. and the Disabilities Rights Center when enrolling individuals with disabilities to ensure that individuals have the necessary and most up to date resources available in the classroom that will ensure their full participation and success.
5. To overcome language and culture barriers, Ascentria teachers have access to bilingual/bicultural staff and interpreters to assist ESL students.

Project Director: (Name and Title) Amy Marchildon

Signature of Project Director: *Amy Marchildon* Date: 5/11/20

Contractor Initials

Date

[Signature]
5/13/2020

EXHIBIT J

BUY AMERICA ACT

PURCHASE OF AMERICAN-MADE EQUIPMENT AND PRODUCTS.— In the case of any equipment or product that may be authorized to be purchased with financial assistance provided using funds made available under title I or II or under the Wagner-Peyser Act (29 U.S.C. 49 et seq.), it is the sense of Congress that entities receiving the assistance should, in expending the assistance, purchase only American-made equipment and products.

This statement is provided in accordance with Section 502 of the Workforce Innovation and Opportunities Act of 2014.

Contractor Initials 
Date 5/13/2010

State of New Hampshire

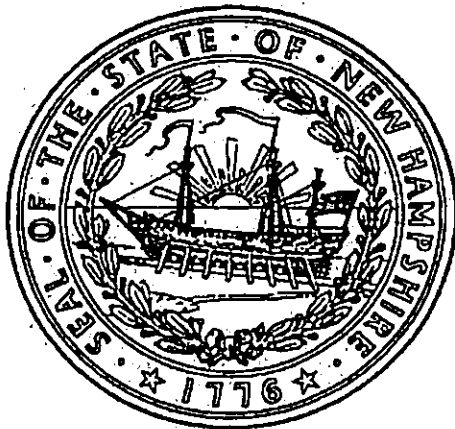
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that ASCENTRIA COMMUNITY SERVICES, INC. is a Massachusetts Nonprofit Corporation registered to transact business in New Hampshire on June 13, 2011. 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: 652197

Certificate Number : 0004904969



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 30th day of April A.D. 2020.

A handwritten signature in black ink, appearing to read "Wm. Gardner".

William M. Gardner,
Secretary of State

CERTIFICATE OF VOTE

I, Tara E Browne, Clerk, do hereby certify that:

(Name of the elected Officer of the Agency; cannot be contract signatory)

1. I am a duly elected Officer of Ascentria Community Services, Inc., and that
(Agency Name)
2. The following is a true copy of the resolution duly adopted at a meeting of the Board of Directors of the Agency duly held on September 10, 2019 :
(Date)

Resolved that the president and executive vice presidents are hereby authorized on behalf of this Corporation to execute any and all amendments, agreements, leases, contracts and other instruments, and any amendments, revisions, or modifications thereto, as may be deemed necessary, desirable or appropriate by the CEO, board of directors or executive committee in accordance with the agency signing authority policy.

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of this 13th day of May, 20 20.
(Date Contract Signed)

4. Timothy Johnstone is the duly elected Executive Vice President
(Name of Contract Signatory) (Title of Contract Signatory)
of the Agency.

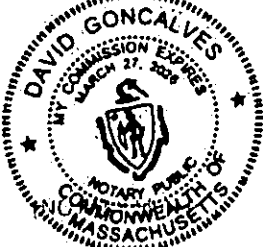
Tara E Browne

(Signature of the Elected Officer)

STATE OF MASSACHUSETTS, COUNTY OF WORCESTER

The forgoing instrument was acknowledged before me this 13th day of May, 20 20.

By Tara Browne, Clerk
(Name of Elected Officer of the Agency)



Commission Expires: 3-27-2026

[Signature]
(Notary Public/Justice of the Peace)



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

4/30/2020

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 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 Hays Companies Inc. 133 Federal Street, 4th Floor Boston MA 02110	CONTACT NAME: Tina Housman PHONE (A/C No. Ext): E-MAIL ADDRESS: thousman@hayscompanies.com FAX (A/C No.):
INSURED Ascentria Care Alliance 14 East Worcester Street Suite 300 Worcester MA 01604	INSURER(S) AFFORDING COVERAGE INSURER A: Philadelphia Insurance Companies 92535 INSURER B: Philadelphia Indemnity Ins Co 18058 INSURER C: The First Liberty Insurance Corporation 33588 INSURER D: INSURER E: INSURER F:

COVERAGES

CERTIFICATE NUMBER: 19-20 GL, Auto, Umb, WC

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.

INSTR	TYPE OF INSURANCE	ADDL	SUBR	POLICY NUMBER	POLICY EFF	POLICY EXP	LIMITS
LTR		INSD	WO/D		(MM/DD/YYYY)	(MM/DD/YYYY)	
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 checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			PEPR2036726	10/1/2019	10/1/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 25,000 PERSONAL & ADV. INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000
B	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRE AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			PEPR2036723	10/1/2019	10/1/2020	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 type="checkbox"/> EXCESS LIAB DED RETENTION \$			PBUB693291	10/1/2019	10/1/2020	EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000
C	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	WC6-611-262252-019	10/1/2019	10/1/2020	<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

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

Evidence of Insurance

Additional Named Insured: Ascentria Community Services, Inc.

CERTIFICATE HOLDER

CANCELLATION

State of New Hampshire
Department of Education
101 Pleasant Street
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

James Hays/GSCHIC

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Ascentria
CARE ALLIANCE

261 Sheep Davis Road, Suite A-1, Concord, NH 03301
ascentria.org | 603.224.8111 | info@ascentria.org
Formerly Lutheran Social Services of New England

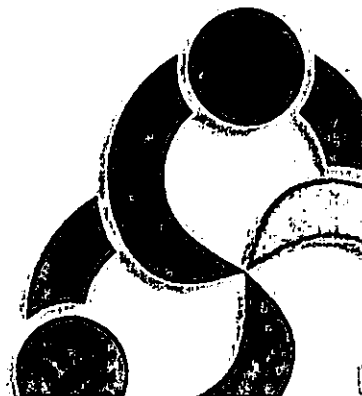
Mission statement:

We are called to strengthen communities by empowering people to respond to life's challenges.

Vision statement:

We envision thriving communities where everyone has the opportunity to achieve their full potential regardless of background or disadvantage. We become recognized leaders for innovative community services. Together with our partners, we inspire people to help one another reach beyond their current circumstances and realize new possibilities.

Empowering People. Strengthening Communities.



**ASCENTRIA COMMUNITY SERVICES, INC.
AND SUBSIDIARY**

**CONSOLIDATED FINANCIAL STATEMENTS
AND SINGLE AUDIT COMPLIANCE REPORTS**

YEAR ENDED JUNE 30, 2019



CLAAconnect.com

WEALTH ADVISORY

OUTSOURCING

**AUDIT, TAX, AND
CONSULTING**

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
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CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

Board of Directors
Ascentria Community Services, Inc. and Subsidiary
Worcester, Massachusetts

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Ascentria Community Services, Inc. and Subsidiary, which comprise the consolidated statement of financial position as of June 30, 2019, and the related consolidated statement of activities, cash flows, and functional expenses, for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Ascentria Community Services, Inc. and Subsidiary as of June 30, 2019, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Effect of Adopting New Accounting Standard

As described in Note 2, the Organization adopted the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14, *Not-For-Profit Entities (Topic 958): Presentation of Financial Statements of Not-For-Profit Entities*. Accordingly, the accounting change has been retrospectively applied to prior periods presented as if the policy had always been used. Our opinion is not modified with respect to that matter.

Other Matters

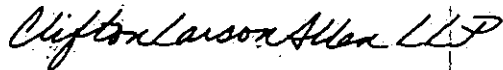
Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supporting information shown on page 20 is presented for purposes of additional analysis as required by the *Maine Uniform Accounting and Auditing Practices for Community Agencies (MAAP)* and is not a required part of the financial statements. The 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 also presented for purposes of additional analysis and is not a required part of the basic financial statements. The supporting information required by MAAP and the schedule of expenditures of federal awards is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the consolidated financial statements. Such 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 information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Board of Directors
Ascentria Community Services, Inc. and Subsidiary

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2019, on our consideration of Ascentria Community Services, Inc. and Subsidiary'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 result of that testing, and not to provide an opinion on the effectiveness of Ascentria Community Services, Inc. and Subsidiary'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 Ascentria Community Services, Inc. and Subsidiary's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Charlotte, North Carolina
December 20, 2019

ASCENTRIA COMMUNITY SERVICES, INC.
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ -
Accounts Receivable, Net of Estimated Uncollectible Accounts	3,868,580
Prepaid Expenses	87,471
Vehicle Inventory	70,292
Due from Third Party	543
Total Current Assets	<u>4,026,886</u>

ASSETS LIMITED AS TO USE

Beneficial Interest in Net Assets of Related Party	977,537
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PROPERTY AND EQUIPMENT

Land	45,314
Building	85,798
Building Improvements	953,881
Leasehold Improvements	353,467
Furniture and Equipment	246,311
Vehicles	344,994
Equipment Held Under Capital Lease	499,374
Computer Equipment and Software	147,017
Total	<u>2,676,156</u>
Less: Accumulated Depreciation	<u>1,790,804</u>
Total Property and Equipment	885,352

DUE FROM RELATED PARTIES

5,781

OTHER ASSETS

Deposits	<u>104,742</u>
Total Other Assets	<u>104,742</u>
Total Assets	<u><u>\$ 6,000,298</u></u>

See accompanying Notes to Consolidated Financial Statements.

ASCENTRIA COMMUNITY SERVICES, INC.
CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONTINUED)
JUNE 30, 2019

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Current Maturities of Long-Term Debt	\$ 43,100
Accounts Payable	922,390
Accrued Expenses	1,055,170
Deferred Revenue	176,471
Due to State of Maine	62,472
Total Current Liabilities	<u>2,259,603</u>

DUE TO RELATED PARTIES

2,802,397

LONG-TERM DEBT, Net of Current Maturities

442,534

Total Liabilities

5,504,534

NET ASSETS (DEFICIT)

Without Donor Restrictions	(566,615)
With Donor Restrictions	<u>1,062,379</u>
Total Net Assets	<u>495,764</u>

Total Liabilities and Net Assets (Deficit)

\$ 6,000,298

See accompanying Notes to Consolidated Financial Statements.

**ASCENTRIA COMMUNITY SERVICES, INC.
CONSOLIDATED STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019**

NET ASSET REVENUE WITHOUT DONOR RESTRICTION

Program Service Revenue:	
Public Sources	\$ 29,943,008
Private Sources	4,364,898
Donated Vehicles	1,734,097
In-Kind Donations	22,246
Total Program Service Revenue	<u>36,064,249</u>

OTHER INCOME

Net Assets Released from Restriction Used for Operations	282,886
Other Income	450,077
Total Other Income	<u>732,963</u>

Total Revenue	36,797,212
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EXPENSES

Salaries and Wages	18,359,186
Employee Benefits	4,103,776
Occupancy Costs	2,074,571
Operating Supplies and Expenses	444,508
Professional Fees	2,393,074
Garage Expenses	864,974
Donated Vehicle Expenses	819,292
Client Support Expenses	546,303
Translation Expenses	534,107
Repairs and Maintenance	389,201
Travel Expenses	867,166
Educational Events and Meetings	43,697
Management Fees	5,020,851
Taxes	555,336
Recruitment Advertising	9,918
Advertising	181,151
Licenses and Fees	7,389
Custodial Fees	6,009
Insurance	190,029
Interest	34,677
Bad Debt Expenses	56,981
Depreciation and Amortization	97,738
Total Expenses	<u>37,599,934</u>

OPERATING LOSS	(802,722)
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NONOPERATING ACTIVITY

Gain on Sale of Property and Equipment	17,873
Equity Transfers, Net	(57,346)
Total Nonoperating Activity	<u>(39,473)</u>

DECREASE IN NET ASSETS (DEFICIT) WITHOUT DONOR RESTRICTIONS	<u><u>\$ (842,195)</u></u>
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See accompanying Notes to Consolidated Financial Statements.

ASCENTRIA COMMUNITY SERVICES, INC.
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2019

	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>Total</u>
BALANCE - JUNE 30, 2018 (SEE NOTE 14)	\$ 275,580	\$ 1,278,529	\$ 1,554,109
Decrease in Net Assets without Donor Restrictions	(842,195)	-	(842,195)
Change in Beneficial Interest in Net Assets of Related Party	-	66,736	66,736
Net Assets Released from Restrictions - Operations	-	(282,886)	(282,886)
Change in Net Assets (Deficit)	(842,195)	(216,150)	(1,058,345)
BALANCE - JUNE 30, 2019	<u>\$ (566,615)</u>	<u>\$ 1,062,379</u>	<u>\$ 495,764</u>

See accompanying Notes to Consolidated Financial Statements:
(7)

ASCENTRIA COMMUNITY SERVICES, INC.
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2019

	Program Services					Supporting Services				
	Transportation Services	Disability & Mental Health	Child & Family Programs	In-Home Services	Services For New Americans	Total Program	Management & General	Fundraising	Total Support Services	Total Expenses
Salaries and Wages	\$ 968,707	\$ 5,735,567	\$ 2,715,258	\$ 3,953,013	\$ 4,759,294	\$ 18,131,839	\$ 227,347	\$ -	\$ 227,347	\$ 18,359,186
Employee Benefits	238,075	1,462,888	516,804	910,093	869,958	3,995,798	107,980	-	107,980	4,103,778
Occupancy Costs	148,268	655,710	484,178	49,184	515,830	1,831,170	243,401	-	243,401	2,074,571
Operating Supplies and Expenses	27,189	206,160	84,069	30,180	88,896	418,474	28,034	-	28,034	444,508
Professional Fees	134,810	387,997	1,540,130	8,848	257,587	2,328,970	84,104	-	84,104	2,393,074
Garage Expenses	862,333	2,555	-	-	88	864,974	-	-	-	864,974
Donated Vehicle Expenses	819,292	-	-	-	-	819,292	-	-	-	819,292
Client Support Expenses	71	10,182	180,737	22	354,831	545,823	480	-	480	546,303
Translation Expenses	-	30,484	357	-	498,641	529,482	4,825	-	4,825	534,107
Repairs and Maintenance	49,833	38,181	100,064	72,631	101,896	362,615	26,588	-	26,588	389,201
Travel Expenses	152,833	228,390	183,221	38,645	272,283	853,372	13,794	-	13,794	867,166
Educational Events and Meetings	3,164	4,164	14,817	8,798	8,202	36,945	6,752	-	6,752	43,697
Management Fees	-	-	-	-	-	-	5,020,851	-	5,020,851	5,020,851
Taxes	502	543,621	-	11,132	81	555,336	-	-	-	555,336
Recruitment Advertising	2,133	215	3,271	3,771	338	9,728	190	-	190	9,918
Advertising	-	-	-	-	-	-	181,151	-	181,151	181,151
Licenses and Fees	637	148	3,832	250	563	5,428	1,961	-	1,961	7,389
Custodial Fees	-	-	-	-	-	-	-	8,009	8,009	8,009
Insurance	7,062	59,721	28,969	41,193	49,077	186,022	4,007	-	4,007	190,029
Interest	-	-	-	-	-	-	34,677	-	34,677	34,677
Bad Debt Expenses	188	10,978	-	18,229	27,586	56,981	-	-	-	56,981
Total Before Depreciation and Amortization	3,410,897	9,376,927	5,795,507	5,141,787	7,805,149	31,530,247	5,965,940	8,009	5,971,949	37,502,196
Depreciation and Amortization	26,217	6,041	53,807	-	11,785	97,650	88	-	88	97,738
Total Functional Expenses	\$ 3,437,114	\$ 9,382,968	\$ 5,849,314	\$ 5,141,787	\$ 7,816,934	\$ 31,627,897	\$ 5,966,028	\$ 8,009	\$ 5,972,037	\$ 37,599,934

See accompanying Notes to Consolidated Financial Statements.

**ASCENTRIA COMMUNITY SERVICES, INC.
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2019**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ (1,058,345)
Adjustments to Reconcile Change in Net Assets to	
Net Cash Used by Operating Activities:	
Depreciation and Amortization	97,738
Bad Debts	56,981
Gain on Sale of Property and Equipment	(17,873)
Change in Beneficial Interest in Net Assets of Related Party	(66,736)
(Increase) Decrease in Assets:	
Accounts Receivable	(583,196)
Prepaid Expenses	16,431
Deposits	37,534
Beneficial Interest in Net Assets of Related Party	287,285
Vehicle Inventory	(4,964)
Due to Third Party	885
Increase (Decrease) in Liabilities:	
Accounts Payable	5,976
Accrued Expenses	110,986
Deferred Revenue	(40,612)
Due to State of Maine	(118,938)
Net Cash Used by Operating Activities	<u>(1,276,848)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of Property and Equipment	(232,172)
Proceeds from Sale of Fixed Assets	22,902
Net Cash Used by Investing Activities	<u>(209,270)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Payments on Long-Term Debt	(48,988)
Advanced from Related Parties, Net	1,361,351
Net Cash Provided by Financing Activities	<u>1,312,363</u>

NET DECREASE IN CASH AND CASH EQUIVALENTS (173,755)

Cash and Cash Equivalents - Beginning of Year 173,755

CASH AND CASH EQUIVALENTS - END OF YEAR \$ -

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash Paid for Interest \$ 34,677

See accompanying Notes to Consolidated Financial Statements.

**ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Ascentria Community Services, Inc. (ACS) and Ascentria Community Care, Inc. (ACC) (collectively, the Organizations) are corporations exempt from tax under Section 501(c)(3) of the Internal Revenue Code as a public charity. Effective July 1, 2018, assets were transferred to the Organization from Good News Garage – LSS, Inc. (GNG), related parties, as a result of the combination of operations (see Note 14 for details). The Organizations provide community service programs to children, families, refugees, and developmentally disabled adults throughout New England. ACS is the sole corporate member of ACC. Ascentria Care Alliance, Inc. (Ascentria) is a sole corporate member of ACS and also serves as the management agent.

The Organizations provide the following programs:

Social Services – through a variety of programs, the Organizations provide services related to therapeutic foster care, unaccompanied refugee minors support, housing for teen mothers and their children, housing for homeless, small group homes serving teenagers, various support services and living accommodations for developmentally, physically and mentally disabled adults and other various social support programs.

Refugee Services – through this program, the Organizations seek to provide resettlement, employment, case management, medical case management, English as a second language classes, and other support services to refugees, asylees, and immigrants.

Adoption – through this program, the Organizations provide services related to domestic and international adoptions.

Good News Garage – provides low-income individuals with transportation, such as ownership of donated vehicles or access to shared rides, providing these individuals with access to jobs and other economic opportunities, thus helping them to achieve economic independence.

Going Concern

The Organization has recognized their continuous operating losses over the past two years due to a rapidly changing business environment. The Organization has made business decisions over the past couple years to mitigate the impact of potential losses as a result of the changing business environment. The Organization is transitioning their service model to one that is customer-driven. Ascentria will support the Organization for any losses it may incur as a result of management fees charged. This support may include alternative funding for the management fees charged and offsetting it through Ascentria's investment proceeds from its other subsidiary in order for the Organization to meet its obligations.

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Basis of Consolidation

The accompanying consolidated financial statements present the consolidated financial position, results of operations, changes in net assets, cash flows, and functional expenses of the Organizations. Material intercompany transactions and balances have been eliminated in consolidation.

Method of Accounting

The consolidated financial statements of the Organizations have been prepared on the accrual method of accounting. Accordingly, assets are recorded when the Organizations obtain the rights of ownership or is entitled to claims for receipt and liabilities are recorded when the obligation is incurred.

Cash and Cash Equivalents

The Organizations consider all short-term debt securities purchased with an original maturity of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivable are recorded net of an allowance of expected losses. The allowance is estimated from historical performance and projections of trends. Credit is extended to customers and collateral is not required. When the accounts become past due, historically, the Organizations have not charged interest to these accounts.

Inventory

Vehicles identified for the purpose of being delivered to program participants are valued based on the average contract reimbursement rate for the reporting period which approximates the lower of cost or net realized value.

Program vehicles expected to be sold at retail are recorded based on trade-in value.

Vehicles expected to be sold at wholesale are valued using the average sales proceeds for all vehicles sold during the reporting period.

Vehicles are recorded as donated vehicles or donated vehicles – wholesale when the vehicle is received.

Property and Equipment

Property and equipment are recorded at cost. Assets with an estimated useful life of more than one year and a historical cost in excess of \$2,500 are capitalized. The Organizations capitalize acquisitions and improvements, while expenditures for maintenance and repairs that do not extend the useful lives of the assets are charged to operations. Donated property and equipment are recorded at its fair market value at date of donation. Gifts of long-lived assets are reported as net assets without donor restriction support unless donor stipulations specify how the assets are to be used, and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support.

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Property and Equipment (Continued)

Absent explicit donor stipulation about how long those assets must be maintained, expiration of donor restrictions are reported when the donated or acquired long-lived assets are placed into service. Depreciation is computed using the straight-line method over the estimated useful life of the assets.

Related Party Loans Receivable

The Organizations' loan portfolio is comprised on unsecured related party loans receivable that are noninterest bearing and have no fixed repayment terms, as detailed in Note 3, and is considered a single portfolio class. Related party loans receivable are recorded net of an allowance for expected loan losses (allowance). The Organizations establish an allowance as an estimate of inherent risk in the Organizations' loan portfolio. Although management believes the allowance to be adequate, ultimate losses may vary from its estimates.

The allowance is established through a provision for loan losses that is charged to expense. Loan losses are charged off against the allowance when the Organizations determine the loan balance to be uncollectible. Proceeds received on previously charged off amounts are recorded as recovery in the year of receipt. The Organizations determined that all related party loans receivable are fully collectible as of June 30, 2019.

The Organizations review the adequacy of the allowance, including consideration of the relevant risks in the loan portfolio, current economic conditions, and other factors periodically. The Organizations internally monitor related party borrowers to assess the risk of nonperformance. The Organizations determine that changes are warranted based on those reviews, the allowance is adjusted.

Net Assets

Net assets of the Organizations are classified and reported as follows:

Net Assets without Donor Restrictions – Net assets that are not subject to donor-imposed stipulations.

Net Assets with Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met either by actions of the Organizations and/or the passage of time. Other donor-imposed restrictions are perpetual in nature when the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. Net assets with donor restrictions consist of \$977,537 for beneficial interest in net assets of related party and \$84,842 other program restrictions for the years ended June 30, 2019. There were no net assets invested in perpetuity as of June 30, 2019.

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Recognition of Donor Restrictions

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Donated Services

Donated services are recognized in the consolidated financial statements if the services enhance or create nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Program Service Revenue

Program service revenue is recognized as costs are incurred and services are provided.

Donated Vehicle Revenue

Donated vehicle revenue includes vehicles that will be repaired and delivered to program participants. They are valued based on the average contract reimbursement rate for the reporting period. Additionally, donated vehicle revenue includes donated vehicles that do not meet the needs of program participants. These vehicles are sold at auction and valued based on average proceeds for the reporting period.

Advertising Costs

Advertising costs are expensed as incurred. Advertising costs paid for by the Organization amounted to \$118,678 for the year ended June 30, 2019. Contributions of advertising are recorded at the estimated fair value on the date of the contribution. The Organization received contributions of advertising estimated to have a value of \$22,246 for the year ended June 30, 2019.

Use of Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the 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.

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Functional Allocation of Expenses

The cost of providing the various programs and services are summarized on a functional basis. Costs are generally identified as to program site, and are then allocated between programs and supporting services that benefited based on total direct expenses. Salaries and benefits are allocated on the basis of time and effort. The expenses that are allocated are the portions of depreciation and interest expense that are not directly attributable to specific programs or services. These expenses are allocated on a square footage basis.

Income Taxes

The Organizations are nonprofit corporations as described in Section 501(c)(3) of the Internal Revenue Code and are exempt from federal and state income taxes on related income pursuant to section 501(a) of the code.

Deferred Revenue

Deferred revenue represents amounts received by the Organizations for programs and services not yet provided.

Fair Value Measurements

In accordance with professional standards, assets and liabilities measured and recorded at fair value are required to be categorized into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement. Assets and liabilities measured and recorded at fair value by the Organizations are categorized as follows:

Level 1 – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that an entity has the ability to access.

Level 2 – Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows.

Level 3 – Inputs that are unobservable inputs for the asset or liability, which are typically based on an entity's own assumptions, as there is little, if any, related market activity.

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Fair Value Measurements (Continued)

In instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There have been no changes in valuation methodology used at June 30, 2019.

Change in Accounting Principles

The Service has adopted the accounting guidance in Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, which changes presentation and disclosure requirements for nonprofit entities to provide more relevant information about their resources (and the changes in those resources) to donors, granters, creditors, and other users. These include qualitative and quantitative requirements in the following areas: net asset classes, investment return, expenses, and liquidity. Adoption of the new standard had no effect on the previously reported total change in net assets or net assets balance.

New Accounting Pronouncements

Revenue from Contracts with Customers (Topic 606)

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*, which is a comprehensive new revenue recognition standard that will supersede existing revenue recognition guidance. The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The FASB issued ASU 2015-14, which deferred the effective date for the Organization until annual periods beginning after December 15, 2018. Earlier adoption is permitted subject to certain limitations. The amendments in this update are required to be applied retrospectively to each prior reporting period presented or with the cumulative effect being recognized at the date of initial application. Management is currently evaluating the impact of this ASU on its financial statements.

Not-for-Profit Entities (Topic 958): Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made

In June 2018, FASB issued an ASU to clarify and improve accounting guidance for contributions received and made (ASU 2018-08). The ASU provides guidance on distinguishing between contributions and exchange transactions. If a contribution is unconditional, the entity must determine whether it is donor restricted for limited purpose or timing. These contributions should be recognized immediately and classified as net assets with or without donor restrictions. If a contribution is conditional and assets are received in advance, the entity should record a liability and not recognize revenue until conditions are met. Guidance is further provided regarding reciprocal and nonreciprocal transactions. If both parties receive similar value, the transaction is considered reciprocal.

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Change in Accounting Principles (Continued)

For nonreciprocal transactions, an entity must determine the conditions needed to be made. The guidance will initially be applied retrospectively using one of two methods. The standard will be effective for the Service for the year ended June 30, 2020. Management continues to evaluate the impact of the adoption of this standard, but based on the latest industry guidance, management believes this standard will not have a material impact on the financial statements.

Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

Subsequent Events

In preparing these consolidated financial statements, the Organizations have evaluated events and transactions for potential recognition or disclosure through December 20, 2019, the date the consolidated financial statements were available to be issued.

NOTE 2 ASSETS LIMITED AS TO USE

Beneficial Interest in Net Assets of Related Party

The Organizations record beneficial interest in assets that are held by Ascentria in the amount of \$977,537 at June 30, 2019. For the year ending June 30, 2019, the Organization had a loan payable, included in accrued expenses, to the fund totaling \$340,524. Contributed assets are transferred to the Ascentria by either the donor or the Organization with the approval of Ascentria. The donors did not grant variance power to the Ascentria.

NOTE 3 RELATED PARTY TRANSACTIONS

The Organizations have entered into the following transactions with related parties:

- The Organizations are charged annually by Ascentria for accounting, management services, and overhead in monthly installments. Charges to operations for these services totaled approximately \$4,928,088 for the year ended June 30, 2019. These expenses have been included on the statement of activities under the caption "Management Fees". In addition, Ascentria is the central contracting entity for insurance coverage, and insurance costs are then billed monthly to the Organizations.
- In connection with soliciting and managing donations received, Ascentria charged the Organizations a custodial fee. The custodial fee charged to operations was \$6,009 for the year ended June 30, 2019.

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 3 RELATED PARTY TRANSACTIONS (CONTINUED)

- The Organizations have various office space rentals to and from related parties and vehicle rentals from related parties. Rental revenue from related parties amounted to \$119,254 for the year ended June 30, 2019. Office space and vehicle related party rents amounted to \$454,395 for the year ended June 30, 2019.
- Related Party loans that bear no interest and have no fixed repayment terms, are as follows:

Due from Related Parties:

Lutheran Housing Corporation Brockton, Inc.	\$ 5,632
Emanuel Development Corporation	149
Total	<u>\$ 5,781</u>

Due to Related Parties:

Ascentria Care Alliance, Inc.	\$ 2,802,397
Total	<u>\$ 2,802,397</u>

NOTE 4 DEFINED CONTRIBUTION PENSION PLAN

The Organizations participate in a defined contribution thrift plan (the thrift plan) qualifying under Internal Revenue Code Section 403(b) maintained by Ascentria. The thrift plan permits discretionary employer contributions based on a specified percentage of annual compensation and employee contributions. The Organizations had no pension costs charged to operations or contributions to the plan for the year ended June 30, 2019.

NOTE 5 ACCOUNTS RECEIVABLE

The accounts receivable balance consisted of the following at June 30, 2019:

Accounts Receivable - Program Services	\$ 3,896,798
Less: Allowance for Doubtful Accounts	(28,218)
Accounts Receivable, Net	<u>\$ 3,868,580</u>

NOTE 6 CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject the Organizations to concentrations of credit risk consist principally of the following:

Cash and Cash Equivalents

The Organizations maintain cash and cash equivalent balances in several federally insured financial institutions in the same geographic area as well as a money market fund. During the year there may be times when uninsured cash is significantly higher and exceeds federally insured limits.

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 6 CONCENTRATION OF CREDIT RISK (CONTINUED)

Major Customer

The Organizations receive significant funding from various federal and state agencies. The states through which funding was received include Massachusetts, New Hampshire, and Maine. Approximately 84% of the Organizations revenue was received from state and federal agencies directly or via pass-through for the year ended June 30, 2019.

Due from Related Parties

The Organizations extended unsecured credit to a related party. The balance due to related parties totaled \$5,781 at June 30, 2019.

Beneficial Interest in Net Assets of Related Party

The Organizations' unsecured gifts, held by a related party, amounted to \$977,537 at June 30, 2019.

Accounts Receivable

The Organizations extend unsecured credit to its customers. Accounts receivable amounted to \$3,868,580 at June 30, 2019.

NOTE 7 PROPERTY AND EQUIPMENT

The useful lives of property and equipment for purposes of computing depreciation are:

Building, Building Improvements, and Leasehold Improvements	5 to 40 Years
Equipment, Furniture and Fixtures, and Vehicles	3 to 10 Years
Equipment Under Capital Lease	3 to 5 Years
Computer Equipment and Software	3 Years

Depreciation and amortization (including amortization of equipment under capital lease) expense charged to operations was \$97,738 for the year ended June 30, 2019.

NOTE 8 MAINE MEDICAID LIABILITY

ACS provides services for Medicaid eligible individuals under terms of costs based contracts with the state of Maine. Accordingly, ACS provides for the estimated amount of settlements with Medicaid as a liability. Final reimbursement is not determined until the state of Maine accepts the cost report. The amount of the estimated liability was approximately \$62,000 for the year ended June 30, 2019. Adjustments to these estimates are reflected on the statement of activities under the caption "public sources" to the extent not previously recorded in the year the final settlement information becomes available to management.

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 9 LONG-TERM DEBT

The Organizations are liable on long-term debt at June 30, 2019 as follows:

<u>Description</u>	<u>Amount</u>
<u>Note Payable</u>	
Term note payable to Bank of America face amount \$350,000, due August 7, 2033, secured by business assets, payable in monthly installments of interest only through August 2008 then monthly payments of principal plus interest through maturity. Interest rate is fixed at 7.105% annually.	\$ 199,377
Mortgage payable to Bank of America face amount \$370,308, secured by real property owned by ACS at two locations, and guaranteed by Ascentria, with an interest rate of 7.01%, due August 2032. Monthly principal and interest payments of \$2,670.	271,355
<u>Capital Lease Obligations</u>	
ACS is obligated under various capital lease agreements for equipment and motor vehicles, expiring in 2019, with a combined monthly payment of approximately \$2,200 with interest rates ranging from approximately 4% to 8%.	14,902
Total Long-Term Debt	485,634
Less: Current Maturities	(43,100)
Long-Term Debt, Net of Current Maturities	<u>\$ 442,534</u>

Following are current maturities for the next five years:

<u>Year Ending June 30,</u>	<u>Amount</u>
2020	\$ 43,100
2021	32,752
2022	33,944
2023	36,455
2024	39,087
Thereafter	300,296
Total	<u>\$ 485,634</u>

Interest charged to operations for the above long-term debt amounted to \$34,677 for the year ended June 30, 2019.

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 10 OPERATING LEASES

The Organizations lease land, buildings, equipment, and motor vehicles under various operating lease agreements with terms of one to three years. Total rent and related expenses amounted to \$1,056,543 for the year ended June 30, 2019.

Future minimum lease payments under these agreements are as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2020	\$ 778,568
2021	490,014
2022	257,828
Total	<u>\$ 1,526,410</u>

NOTE 11 CONTINGENCIES

A significant portion of the Organizations' net revenues and accounts receivable are derived from services reimbursable under Medicaid programs. There are numerous healthcare reform proposals being considered on federal and state levels. The Organizations cannot predict at this time whether any of these proposals will be adopted or, if adopted and implemented, what effect such proposals would have on the Organizations.

A significant portion of the Organizations' revenues are derived from services reimbursable under Medicaid programs. The base year costs utilized in calculating the Medicaid rates are subject to audit which could result in a retroactive rate adjustment for all years in which that cost base was used in calculating the rates. It is not possible at this time to determine whether the Organizations will be audited or if a retroactive rate adjustment would result.

ACS and Ascentria have entered into an equity sharing agreement related to four properties transferred from Ascentria to the ACS on July 1, 2001. The agreement states that if the properties are sold or leased to a third party, approximately 40% of the proceeds will become payable to Ascentria. Such payment represents the excess of fair value of the properties transferred over their net book value as of July 1, 2001. A significant portion of the Organizations' revenues are derived from state and federal government funding. Due to current economic conditions it is possible that funding from these sources could be reduced in the near term. The Organizations cannot determine at this time if funding levels will change, or what financial impact, if any, potential changes would have on the Organizations.

The receivables of the Organizations are listed as collateral under the line of credit agreement of Ascentria. The outstanding balance is \$2,775,000 as of June 30, 2019.

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 12 FAIR VALUE MEASUREMENT

The Organizations use fair value measurements to record fair value adjustments to certain assets and liabilities to determine fair value disclosures. For additional information on how the Organizations measure fair value refer to Note 1 – Organization and Summary of Significant Accounting Policies.

The following tables present the Organizations' fair value hierarchy for those assets and liabilities measured at fair value on a recurring basis as of June 30, 2019:

	2019			
	Total	Level 1	Level 2	Level 3
Beneficial Interest in Net Assets of Related Party:	\$ 977,537	\$ -	\$ -	\$ 977,537
Total	<u>\$ 977,537</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 977,537</u>

The following table provides a summary of changes in fair value of the Organizations' Level 3 financial assets for the years ended June 30, 2019:

Balance - June 30, 2018	\$ 1,198,086
Income, Net of Releases	(220,549)
Balance - June 30, 2019	<u>\$ 977,537</u>

Since these funds are held by a third party that pools the Organizations' interest with other related organization's assets, management has determined that the inputs are unobservable and therefore valued using a Level 3 methodology.

NOTE 13 AVAILABLE RESOURCES AND LIQUIDITY

The Organization regularly monitors liquidity required to meet its operating needs and other commitments. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Service considers all expenditures related to its ongoing program activities as well as the conduct of services undertaken to support those activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next 12 months, the Organization operates a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. The Organization considers the following to be available to meet cash needs for general expenditures:

Total Financial Assets	\$ 3,868,580
Donor-Imposed Restrictions	<u>(84,842)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 3,783,738</u>

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 14. ASSETS TRANSFERS

On June 26, 2019 Ascentria Community Services, Inc. (ACS), and Good News Garage – LSS, Inc. (GNG) combined their operations. The Organizations provide community services programs and were combined to further their common mission by improving their community services programs and achieving economies of scale and other synergies through integration of services. As a result of the combination, the surviving organization is ACS.

The Organization followed the guidance related to transactions between entities under common control to record the transition as Ascentria Care Alliance, Inc. (ACA) is the sole corporate member of both entities. As a result of this transaction, the net assets of the transferring Organization will be accounted for at the carrying amount as of the beginning of the reporting period in which the transfer occurs. Therefore, effective July 1, 2018 the carrying amount of net assets of GNG were transferred to ACS. As of July 1, 2018 the following was the respective carrying amounts of assets, liabilities, and net assets transferred:

Total Assets	\$ 824,075
<i>Cash and Cash Equivalents</i>	42,309
 Total Liabilities	 307,808
 Total Net Assets	 516,267
<i>Without Donor Restrictions</i>	29,814
<i>With Donor Restrictions</i>	486,453

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
SCHEDULE OF EXPENDITURES OF DEPARTMENT AGREEMENTS
YEAR ENDED JUNE 30, 2019

Department Office	Agreement Number	Agreement Amount	Agreement Period	Agreement Service	Agreement Status	Federal Expenses	State Expenses	Total Department Expenses
DIHHS:								
DPS	ADS-17-2572	57,168	7/1/2016 - 06/30/2017	Rental Subsidy	Interim	\$ -	\$ 57,415	\$ 57,415
DPS	MH-12-16-518G	76,000	7/1/2015 - 6/30/2018	Community Integration	Final	-	32,852	32,852
OSAMHS	MH2-16-000	25,427	12/01/17 - 6/30/2018		Final	-	31,349	31,349
Total						\$ -	\$ 121,616	\$ 121,616

Disclosures:

Is your agency required to have a Single Audit? Yes: ☒ X

No: ☐

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Agency or Pass-through Number	Federal Expenditures	Amount Provided to Subrecipient
U.S. Department of Health & Human Services				
Pass-Through Commonwealth of Massachusetts				
Department of Social Services:				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.568	INTF0000009921519369	\$ 1,665,221	\$ -
Office of Refugees and Immigrants:				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.568	CTORI0017CRES000006	134,436	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.568	CTORI0017CRES000007	111,259	-
Refugee and Entrant Assistance Wilson/Fish Program	93.583	CTORI0100 17 RCM000007 WF	65,524	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.568	CTORI0100 17 RCM000007 RSS	1,689	-
Refugee and Entrant Assistance Wilson/Fish Program	93.583	CTORI010017CM000008 WF	44,367	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.568	CTORI010017RCM000008 RSS	4,500	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.568	CTORI010017SAS000001, CTORI010018SAS000001	10,435	2,274
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.568	CTORI010018SAS000001	8,450	2,250
Refugee and Entrant Assistance Targeted Assistance	93.584	CTORI 0100 18 TAG000005	47,100	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.568	CTORI010018RSI000001	1,990	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.568	CT ORI010018PRS000002, CTORI010019PRS000002	20,960	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.568	CTORI010019SAS000005	14,820	3,750
Refugee and Entrant Assistance Discretionary Grants	93.578	CTORI010018HPP000006 and	5,164	-
Pass-Through State of New Hampshire				
Office of Minority Health and Refugee Affairs:				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.568	010-045-7922000042200013	105,106	-
Refugee and Entrant Assistance Discretionary Grants	93.578	010-042-7922000042200012	31,915	-
Refugee and Entrant Assistance Discretionary Grants	93.578	010-042-79220000	30,728	-
Refugee and Entrant Assistance Discretionary Grants	93.578	010-095-59580000-102-010-042	18,778	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.568	010-042-79220000-500731-42200010	44,168	-
Refugee and Entrant Assistance Voluntary Agency Programs	93.568	010-042 79220000 42200011	52,254	-
Medical Assistance Program	93.778		120,427	-
Pass-Through State of Vermont				
Department of Children and Families				
Temporary Assistance for Needy Families (TANF) Cluster	93.558	03440-1440-18 FAIN G1702VTTANF	309,091	-
Pass-Through Lutheran Immigration and Refugee Service				
Office of Refugees and Immigrants:				
Refugee and Entrant Assistance Voluntary Agency Programs	93.567	1802MDRVMG	30,434	-
Unaccompanied Alien Children Program	93.678	90 ZU0182-02-05	735,001	-
Unaccompanied Alien Children Program	93.678	90ZU0223-02	148,303	-
Refugee and Entrant Assistance Discretionary Grants	93.578	90RP0113-02-00	4,063	-
Pass-Through Church World Services				
Office of Refugees and Immigrants:				
Refugee and Entrant Assistance Voluntary Agency Programs	93.567	EMM SPRMC010CA017	41,800	-
Pass-Through VERA Institute for Justice				
VERA - Institute for Justice	93.878	RFP: HHSP233201500046C	51,879	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2019

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Federal Expenditures</u>	<u>Amount Provided to Subrecipient</u>
U.S. Department of State Pass-Through Lutheran Immigration and Refugee Service Division of Unaccompanied Minors: U.S. Refugee Admissions Program	19.510 19.510	SPRMC0016CA1003 SPRMC0016CA1003	\$ 203,163 17,050	\$
Pass-Through Church World Services Division of Unaccompanied Minors: U.S. Refugee Admissions Program	19.510	SPRMC016CA0010	256,381	
U.S. Department of Agriculture Pass-Through Commonwealth of Massachusetts State Administrative Matching Grants for the Supplemental Nutrition Assistance Program Cluster	10.581	CT.WEL 44003084 LSS 0001A	300,373	
U.S. Department of Education Pass-Through State of NH Department of Education Adult Education - Basic Grants to States	84.002	Project # 77006 CAN 616 and CAN 716	58,585	
Pass-Through State of MA Department of Elementary and Adult Education - Basic Grants to States	84.002		140,255	
Pass-Through Commonwealth of Massachusetts Rehabilitation Services Vocational Rehabilitation Grants	84.126	SCMRC2007011GNGVD002	1,551	
U.S. Department of Justice Services for Trafficking Victims	16.32	2016-VT-BX-Ko29	210,111	
Pass-Through Commonwealth of Massachusetts Crime Victim Assistance	16.575	VOCA2017ACSN00000000	127,252	
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 5,168,680	\$ 8,274

* Major Program

See accompanying Notes to Schedule of Expenditures of Federal Awards.

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Ascentria Community Services, Inc. and Subsidiary under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of 2 CFR 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, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Ascentria Community Services, Inc.

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. Ascentria Community Services, Inc. and Subsidiary has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.



CliftonLarsonAllen LLP
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**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**

Board of Directors
Ascentria Community Services, Inc. and Subsidiary
Worcester, Massachusetts

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 consolidated financial statements of Ascentria Community Services, Inc. and Subsidiary, which comprise the consolidated statement of financial position as of June 30, 2019, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated December 20, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Ascentria Community Services, Inc. and Subsidiary's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ascentria Community Services, Inc. and Subsidiary's internal control. Accordingly, we do not express an opinion on the effectiveness of Ascentria Community Services, Inc. and Subsidiary'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 consolidated 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 may exist that have not been identified.

Board of Directors
Ascentria Community Services, Inc. and Subsidiary

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Charlotte, North Carolina
December 20, 2019



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

Board of Directors
Ascentria Community Services, Inc. and Subsidiary
Worcester, Massachusetts

Report on Compliance for Each Major Federal Program

We have audited Ascentria Community Services, 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 Ascentria Community Services, Inc.'s major federal programs for the year ended June 30, 2019. Ascentria Community Services, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Ascentria Community Services, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Ascentria Community Services, 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 June 30, 2019.

Board of Directors
Ascentria Community Services, Inc. and Subsidiary

Report on Internal Control Over Compliance

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

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

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

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Charlotte, North Carolina
December 20, 2019

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs

93.566

Refugee and Entrant Assistance – State Administered Programs

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 x yes _____ no

**ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2019**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).



FY2020 Board and Committee Membership

Board of Directors & Corporate Officers

Directors

William Mayo (Chair)	Rev. Ross Goodman (Vice Chair)
Karen Gaylin (Secretary)	Garth Greimann (Financial Secretary)
Angela Bovill (Ex-Officio w/Vote)	Barbara Ruhe
Rev. Laura Everett	Kimberly Salmon
Scott Hamilton	Peter Schmidt
Frederick Jenoure	Keith Robertson

Nonvoting Members

Rev. James Hazelwood (Ex-Officio)	Rev. Timothy Yeadon (Ex-Officio)
David Forsberg (Emeritus)	Gail Bucher (Emeritus)

Corporate Officers

Angela Bovill (President)	Jeanette Wade (EVP)
Timothy Johnstone (EVP)	Jeff Kinney (EVP)
Nicholas Russo (Treasurer)	Tara Browne (Clerk)

Executive Committee

Committee Members

William Mayo (Board Chair)	Ross Goodman (Board Vice Chair)
Karen Gaylin (Secretary, LDC Chair)	Garth Greimann (Fin Secretary, FIN Chair)
Angela Bovill (President)	TBD (RDC Chair)
TBD (BDC Chair)	

Johanna Harriman Young

RECENT EXPERIENCE:

3/2005-present
Lead ESOL teacher

Services for New Americans Program
Concord, NH

6/1996 - 2/2005
Production Manager, *The VOICE*
And Network Administrator

Episcopal Diocese of Newark, NJ

9/1992 - 5/1994
Administrative Assistant

Educators for Social Responsibility
New York

9/1985 - 8/1988
Office Manager

City College of New York
Department of Social and Psychological Foundations

OTHER TEACHING:

Workshop Facilitator, Episcopal Peace Fellowship 2003 to 2005
Bergen Language Institute, Teaneck, N.J., part-time instructor, 1995
City College, N.Y. - ESL, adjunct 1986
Central Connecticut State University, Teaching Assistant, English Comp. 1983-85
Manchester Community College, CT, adjunct - ESOL 1984-85
Inlingua, Villingen, German, 1981-82

EDUCATION:

1992
Master of Divinity

Union Theological Seminary
NY-New York

1985
Master's Degree
Teaching English as a Second Language

Central Connecticut State Univ., New Britain, CT

1980
Bachelor's Degree
German (major) and English (minor)

Georgetown University
Washington, D.C.

Linnea Micciulla

Profile

- Educator with experience teaching ESOL, Spanish, Career Readiness and Vocational ESOL
- Spanish medical interpreter, trained by Ascentria Care Alliance
- Volunteer for several community organizations, including Home Health and Hospice Care, Nashua Senior Activity Center, Concord Hospital and New Hampshire Hospital
- Experience teaching in Spain, Brazil, Morocco, Russia and United States
- Fluent in English and Spanish; intermediate Portuguese, French; beginning German, Arabic

Selected Experience

- Vocational ESOL Teacher, Ascentria Care Alliance, Concord, NH** 2018-present
- Teaching beginning ESOL classes to adult refugees
 - Designing and teaching vocational ESOL, including hospitality, in-home care and warehouse employment
- Contractor, Vista Consulting, remote** 2015-present
- Providing project management for several data annotation projects
 - Performing QA on deliverables, developing quality control metrics
- Music Director, Messiah Lutheran Church, Amherst, NH** 2010-present
- Providing music for Sunday services and other occasions
 - Directing choir and band
- Adjunct Instructor, ESOL, Southern New Hampshire University, Hooksett, NH** 2015-2018
- Taught Reading, Writing, Speaking, Listening, Grammar, Culture and Research for ESOL students
 - Developed syllabi for all ESOL levels, focusing on skills and content-based learning
 - Developed curriculum for Bridge students to support success in coursework
- Adjunct Instructor, ESOL, Northern Essex Community College, Lawrence, MA** 2015-2016
- Developed contextual curriculum for international students studying ESOL
 - Taught college/career preparatory material, focusing on healthcare, financial and technology
 - Worked with student advisor to help students plan career goals
 - Participated in SABES curriculum development workshops
- Spanish Medical Interpreter, Ascentria Care Alliance, Concord, NH** 2014-2016
- Interpreted for Spanish-speaking patients for medical and social services
 - Served as coach, training new Spanish interpreters
- Research Data Manager, Boston Children's Hospital, Boston, MA** 2014
- Annotated and adjudicated clinical notes for the Temporal History of Your Medical Events (THYME) project; see thyme.healthnlp.org, funded by NTH
- Senior Linguistic Specialist, SAS, Cambridge, MA** 2010-2014
- Improved part-of-speech tagging and dictionaries for English, Spanish and Portuguese systems

- Compiled corpora by language and industry to evaluate accuracy of products.
- Built industry-specific taxonomies in English, Spanish, German and Finnish

Senior Computational Linguist. SDL International, Nashua, NH. 2007-2010

- Expanded machine translation rules for English to Spanish, Portuguese, French, Italian
- Developed machine translation system for English to Finnish

ESOL Instructor. Adult Learning Center, Nashua, NH. 2001-2003

- Taught ESOL to adult immigrants
- Taught evening classes to adults learning Spanish
- Trained other teachers in instructional technology

Instructor. American Language Center, St. Petersburg, Russia. Summer 1997

- Taught beginning English conversation and grammar to adults

Academic Coordinator. Centro Cultural Brasil-Estados Unidos, Goiânia, Brasil. 1994-1995

- Hired teachers and conducted pre-service and in-service training for teaching staff
- Designed and taught pronunciation course for teachers
- Updated exams and developed teaching materials.
- Taught ESOL classes for adults and teenagers

Instructor. American Language Center, Rabat, Morocco. Winter 1993

- Taught all levels of ESOL, specializing in pronunciation
- Developed new methodology using oral dialog journals

ESOL Instructor. Fundación Ponce de León, Madrid, Spain 1986-1987

- Taught ESOL to adults and teens; participated in in-service training 1989-1992

Selected Publications

Pronunciation Card Games. 1999. ProLingua Associates (as Linnca Henry).

Teaching English Pronunciation: A Guide to Teaching Consonants, Vowels, Stress and Intonation. 2002. New Hampshire DOE. Presented at Annual State Conference for NH Adult Educators.

Education

BOSTON UNIVERSITY – BOSTON, MA
Doctorate in Applied Linguistics, 2011

SCHOOL FOR INTERNATIONAL TRAINING – BRATTLEBORO, VT
Master of Arts in Teaching English as a Second Language, 1994

UNIVERSITY OF KANSAS – LAWRENCE, KS
Master of Arts in Spanish, 1989

BUCKNEIL UNIVERSITY – LEWISBURG, PA
Bachelor of Arts in Spanish, Minor in Music, 1986

Amy E. Marchildon

PROFESSIONAL EXPERIENCE

Ascentria Care Alliance

Director, Services for New Americans

Refugee Resettlement:

Concord, NH

10/2007 – Present

- Implement and manage the U.S. Department of State and Office of Refugee Resettlement refugee resettlement program including provision of basic needs, case management, cultural orientation and adjustment, youth and older adult programs, English language programs, employment services, and volunteer support (NH and MA programs).
- Manage 10 to 20-person team; responsible for workflow, training and personnel issues.
- Responsible for up to \$2M program budget (includes federal, state and private contracts).
- Responsible for grant-writing, contract execution, program design and implementation, monitoring and evaluation, performance and quality improvement initiatives, and reporting.
- Lead special projects including a Medicaid waiver demonstration project (focused on community health work and cultural effectiveness training), and the Partnership for Refugee Wellness project based in Worcester, MA (focused on coaching, social determinants of health and community partner coordination - 07/16 - 06/17).
- Advocate at local, state, and federal levels (including legislative advocacy).
- Provide public education, conduct community outreach, and participate on local committees and coalitions related to refugees/immigrants and workforce development.
- Represent the program at local, state and national levels including chairing and participating on advisory committees to National Resettlement Agencies.

Health Profession Opportunity Project (2011-2015):

- Implemented and managed 4.5-year health profession-related workforce development program including coaching, case management, employment and financial assistance services. Primary participants included TANF/SNAP populations.
- Managed 8-person team; responsible for workflow, training and personnel issues.
- Responsible for \$10M program budget.
- Responsible for program design including creation of local business advisory councils, monitoring and evaluation, performance and quality improvement initiatives, and reporting.

Language Bank (2010-2015):

- Managed statewide 24/7 foreign language and ASL interpretation and translation services, which includes medical and legal interpretation.
- Managed 10-person administrative team and up to 150-person interpreter team.
- Responsible for approximately \$1.25M program budget.
- Secured and executed state contracts with the NH Department of Health and Human Services and the Administrative Office of the Courts.

General Ascentria Contributions:

- Chair NH-VT Performance Quality Improvement (PQI) Team; co-chair NH-VT Safety Committee; chaired HEARTS (honoring employees and raising team spirit) Committee; participate on Safety Steering Committee, Merit Compensation Committee, Contract Management/Program Expansion Team, Advancement Strategy Team; participated on Agency PQI Committee, Accreditation Advisory Team, ACE (achieving client engagement) Committee and its subcommittee FAD (framework and design); and called upon for grant-writing and associated program design and budget development including public and private grants at the federal and local levels for a variety of Ascentria programs and initiatives.

Program Manager 08/2005 – 09/2007

- Responsible for day-to-day operations of the refugee resettlement program.
- Supervised 10-person team.
- Managed \$.75M program budget.

Case Manager/Matching Grant Coordinator 09/2002-08/2005

- Coordinated core resettlement services and employment activities for refugees in compliance with federal and state contracts.

Refugee Services of North Texas

Ft. Worth, TX

Sub-Office Director

01/2001 – 07/2002

- Coordinated resettlement activities and supervised 5-person team.
- Advocated for refugees at local and national levels.

Matching Grant Coordinator

09/1999-12/2000

- Managed employment program including completing enrollment and status reports.
- Generated, tracked and reported cash and in-kind donations.

Immigration and Refugee Services of America

Ft. Dix, NJ

Caseworker

May – July 1999

- Registered newly arrived Kosovar refugees into Ft. Dix army base, NJ.
- Interviewed refugees and prepared cases for US Citizenship and Immigration Services screening.
- Prepared travel packets for International Organization of Migration.

Austin Metropolitan Ministries

Austin, TX

Matching Grant Coordinator

01/1998-05/1999

- Managed employment program including completing enrollment and status reports.
- Generated, tracked and reported cash and in-kind donations.

Refugee Resettlement Case Manager

09/1996-05/1999

- Coordinated resettlement activities for newly arrived refugees including volunteer support, and prepared case status and financial reports.

EDUCATION

Colby College

Waterville, ME

Bachelor of Arts, double major in art history and classics with a minor in religion, 1994.

ASSOCIATIONS

Association for Refugee Service Professionals

2010-present

VOLUNTEER EXPERIENCE

Zonta Club of Concord

Concord, NH

- Member of service organization empowering women and girls through mentorship, educational scholarships and fundraising, 2009-2018.

President, 2014 – 2016 / Board of Directors 2010-2018.

Community Service Corps Volunteer Program

Syracuse, NY

Refugee Resettlement Caseworker

08/1994-08/1995

- Coordinated resettlement activities for newly arrived refugees.

House Manager - Dorothy Day House

08/1994-08/1995

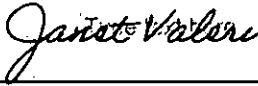
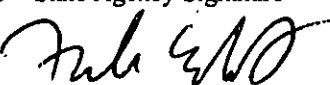
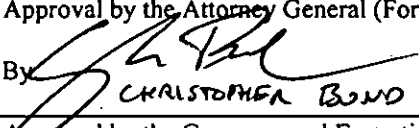
- Created and managed children's daycare program at women's shelter.

Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name Department of Education, Bureau of Adult Education		1.2 State Agency Address 21 South Fruit Street, Suite 20 Concord, NH 03301	
1.3 Contractor Name Holy Cross Family Learning Center		1.4 Contractor Address 438 Dubuque Street Manchester, NH 03102	
1.5 Contractor Phone Number (603) 622-9250	1.6 Account Number See Exhibit C	1.7 Completion Date June 30, 2023	1.8 Price Limitation \$160,887.53
1.9 Contracting Officer for State Agency Sarah Bennett		1.10 State Agency Telephone Number (603) 271-6701	
1.11 Contractor Signature  Date: 5/12/20		1.12 Name and Title of Contractor Signatory Janet Valeri, Executive Director	
1.13 State Agency Signature  Date: 5/19/20		1.14 Name and Title of State Agency Signatory Frank Edelblut, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/23/20 CHRISTOPHER BOND			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Due to my own quarantine due to COVID-19, I am unable to have this document notarized. JCV

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. **SPECIAL PROVISIONS.** Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. **SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

EXHIBIT A
SPECIAL PROVISIONS

1. The Contractor must comply with the following provisions:

- Exhibit D: Contractor Obligations
- Exhibit E: Federal Debarment and Suspension
- Exhibit F: Anti-Lobbying
- Exhibit G: Rights to Inventions Made Under a Contract, Copy Rights and Confidentiality
- Exhibit H: Compliance with the provisions of the US Code of Federal Regulations 34 CFR 364 and the following US Circular if applicable: Office of Management and Budget (OBM) Circular A-110 "Uniform Administrative Non-Profit Organizations"
- Exhibit I: Attestation for the US Department of Education General Education Provisions Act (GEPA)
- Exhibit J: Buy American Statement in accordance with Section 502 of the Workforce Innovation and Opportunity Act of 2014

2. The Contractor must sign annual General Assurances from the NH Department of Education, Bureau of Federal Compliance and the Program Assurances included in Exhibit B: Scope of Services.

Contractor Initials JCV
Date 5/12/20

EXHIBIT B SCOPE OF SERVICES

The vision for Adult Education and Literacy Services in New Hampshire is a regional system of providers providing comprehensive services below the secondary level including English as a second language in order to prepare adults to transition successfully into postsecondary education, training and/or employment.

Holy Cross Family Learning Center, Manchester, NH will provide the following services:

Adult Education & Literacy Activities

Responsiveness to Regional Need

- The Contractor is responsible for identifying the educational needs of the region by using data from US Census's American Community Survey to target, recruit, and serve individuals without a high school diploma and English language learners.
- The Contractor is responsible for using NH Employment Security data and State Workforce Board Sector-Based Initiatives to identify regional economic needs and to incorporate preparation of individuals for sector initiatives, assisting individuals with transition into economic stability through employment and participation in the development of career pathways.
- The Contractor is responsible for using local resources to identify the social and cultural needs of the region and include programming to address the diverse needs of the population, provide soft skills training and foster the development of cultural competence.
- The Contractor is responsible for coordinating services between other adult education centers and community organizations to ensure the non-duplication of services; the capacity to serve the local need; the seamless transition of participants between educational levels; and the transition of participants into postsecondary education, training and/or employment.

Serving the Most in Need

- The Contractor is responsible for identifying, recruiting, and serving students who are most in need of adult education including individuals with low levels of literacy skills and English language learners, including those who may be above the Advanced ESL level, but still eligible for adult basic or secondary education activities.
- The Contractor is responsible for serving the needs of individuals with disabilities including physical, emotional, social, and learning disabilities.
- The Contractor is responsible for serving the needs of individuals with barriers to employment including displaced homemakers, low-income individuals, ex-offenders, and others.
- The Contractor must promote concurrent enrollment in programs and activities under WIOA Title I, Title III and Title IV.
- The Contractor will provide staff, or access to services provided by another adult education center through a formal agreement, for the following duties:
 - Program Director – general administration, budgeting, serve as the WIOA representative, liaison with local employers and other adult education centers

Contractor Initials JCV
Date 5/12/20

- Counselor – assist participants with barriers to attendance, liaison with community organizations, provide career counseling and transition planning services
- Intake & Assessment Specialist – assist participant with the intake process, administer assessments in accordance with the publisher requirements, report assessment results
- Data Entry Specialist – enter all intake, enrollment, assessment data, check for validity and accuracy, produce ad hoc reports and required quarterly/annual reports, serve as a local expert for the data system
- Coordinator of Volunteers – recruit and train volunteers, match volunteer tutors with participants unable to attend classes, orient and monitor participants including the development of an individual learning plan, provide instructional materials for participants/tutors, coordinate with local communities to provide space for tutoring outside of the center, coordinate volunteers in the classroom
- Distance Learning Coordinator – assign and monitor participant who are unable to attend classes, assist instructors and tutors with distance learning, produce reports as needed, enter attendance data, provide training on contracted software to local staff and participants
- The Contractor must identify whether the region has a demonstrated need for additional English language acquisition and civics education programs.

Service Delivery Format and Schedules

- The Contractor must have a delivery method, location(s), and schedule that enable individuals to attend and complete the program including access to year-round programming.
- Open enrollment or managed enrollment and flexible scheduling are highly encouraged.
- The Contractor must be able to provide outreach/satellite services, or arrange access to, tutorial services for individuals in the region who are unable to attend regularly scheduled classes. Tutorial services should be provided through appropriately trained volunteers.
- The Contractor must have a plan for handling waiting lists.

Proposed Curricula and Contextualized Instruction

- The Contractor is required to provide a standards-based curriculum that is aligned with the College & Career Readiness Standards for Adult Education and/or the English Language Proficiency Standards published by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE).
- The Contractor is required to provide contextualized instruction that includes the use of occupationally relevant materials.
- The Contractor, its officers, employees, agents or members, may assume full political, religious, and citizenship responsibilities, but shall refrain from exploiting the instructional responsibility of his/her professional position. Material presented to students shall be relevant to the course and appropriate to the maturity and achievement level of the students. The Contractor, its officers, employees, agents or members will at all times strive to promote tolerance for the views and opinions of others and for the right of individuals to form and hold differing views and opinions. The Contractor, its officers, employees, agents or members, will encourage the student to study varying points of view and respect his/her right to form his/her own judgment.

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Alignment with the State Workforce Plan

- The Contractor is required to align its program with the goals and mission of the State Workforce Plan and contribute to the strategies outlined in the Plan including the use of data to inform program decisions and improve program performance.
- The Contractor is required to participate in state leadership activities including participation in adult education committees or advisory boards, membership in regional/national education consortia, and through attending professional development activities.
- The Contractor is required to coordinate with other local NH Works partners including participation or representation in partner meetings; establishing referral procedures; ensuring direct access to adult education services; and contributing to the development of career pathways.
- The Contractor must provide instruction delivered by well-trained instructors which may include evaluation through the OCTAE Teacher Effectiveness model and the Adult Education Teacher Competencies.

Intensity, Quality and Best Practices

- The Contractor must define sufficient intensity and quality and have a plan for how the program will meet that standard to enable participants to achieve substantial learning gains. The Bureau of Adult Education has established a full-time equivalent (FTE) as 60 hours of instruction per year.
- The Contractor must use instructional practices that include the essential components of reading at all levels.
- The Contractor must integrate workforce preparation activities for all students.
- The Contractor must base its instruction on best practices derived from the most rigorous research available and appropriate, including scientifically valid research and effective educational practice.

Integration of Technology Services and Digital Systems

- The Contractor must incorporate digital literacy instruction for all students at all levels.
- The Contractor must include distance learning options, including technology-enhanced curricula, as a part of its delivery system including a policy for selecting appropriate students, facilitating distance learning, and a plan for how distance learning will be used.
- The Contractor must incorporate the use of a variety of technology services in the classroom.

Meeting Program Outcomes

- The Contractor must pretest 100% of all enrolled students using a National Reporting System-approved assessment within 12 hours of enrollment.
- The Contractor must posttest all eligible students after an appropriate number of instructional hours as defined in the NH Assessment and Data Policy.
- The Contractor must conduct follow up surveys with all enrolled participants for whom data matching is unavailable as required by the National Reporting System to collect performance indicator data and measurable skills gains in accordance with National Reporting System requirements. A minimum of a 75% response rate is required.

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- The Contractor must set program target rates and assess progress toward those targets on a quarterly basis in order to assist the State with meeting the performance outcomes set by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE) as indicated below:

Primary Indicators of Performance	2020-2021*	2021-2022	2022-2023**
Employment in the Second Quarter after Exit	21%	22%	TBA
Employment in the Fourth Quarter after Exit	23%	24%	TBA
Median Earnings in the Second Quarter after Exit	\$5,239	\$5,250	TBA
Credential Attainment Rate	18%	19%	
Measurable Skill Gains			TBA
For Adult Basic Education	29%	30%	TBA
For English as a Second Language	29%	30%	TBA

** Targets may be adjusted due to the COVID-19 disruption to instruction. The Contractor will be required to contribute to any revised state performance targets as negotiated.*

***To be based on State negotiations with OCTAE in the spring of 2022.*

Reporting

- The Contractor is required to use the data system provided by the NH Bureau of Adult Education to collect data for federal reporting in accordance with the NH Data and Assessment Policy.
- A designated representative from the Contractor must be trained to use the data system. All data must be entered on a bi-weekly basis.
- The Contractor must analyze its program data on a quarterly basis, as well as provide an annual self-assessment summary, to inform program decisions and set goals for improvement.
- The Contractor must request social security numbers, in accordance with 5 U.S.C. § 552a, for all participants over the age of 18. The Contractor will aid students, who do not possess a social security number, in applying for a social security number. Students who fail to provide a social security number will be indicated in the data system in order to assist with National Reporting System (NRS) for Adult Education requirements such as student outcome follow and data matching purposes for federal Workforce Innovation and Opportunity Act employment measures.

Event of Default

- Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"): failure to perform the Services satisfactorily or on schedule (to include failure to provide; failure to submit any report required hereunder; and/or failure to perform any other covenant, term or condition of this Agreement. Upon the occurrence of any Event of Default, the new Hampshire Department of Education may take any one, or more, or all, of the following actions: give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied,

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terminate this Agreement, effective two (2) days after giving the Contractor notice of termination; give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor; set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

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EXHIBIT C
METHOD OF PAYMENT

Estimated Budget

This contract is funded with Federal Funds from the US Department of Education made available under the Workforce Innovation and Opportunity Act (WIOA) of 2014, Title II for the purpose of the delivery of adult education and literacy services and State General Funds under Adult Education.

The following table includes an estimated budget for adult education and literacy activities:

	FY21	FY22	FY23	Total
Salaries	\$40,000.00	\$41,200.00	\$42,436.00	\$123,636.00
Other Purchased Property Service	\$ 1,320.00	\$ 1,359.60	\$1,400.39	\$ 4,079.99
Supplies	\$ 6,000.00	\$ 6,180.00	\$6,365.40	\$ 18,545.40
Indirect Costs	\$ 4,732.00	\$ 4,873.96	\$5,020.18	\$ 14,626.14
Total	\$52,052.00	\$53,613.56	\$55,221.97	\$160,887.53

1. Annual funding amounts disbursed through this contract agreement shall be determined based on actual WIOA federal awards for the delivery of adult education and literacy services and state funds received for the program year covered under this agreement, which may be less or more than estimated but may not exceed in the aggregate the total maximum amount authorized via this contract agreement.
2. The DOE reserves the right to increase and/or decrease contract funds subject to continued availability of Federal Funds, satisfactory performance of services, and approval by the Governor and Executive Council.
3. The Contractor must have written authorization from the DOE prior to using contract funds to purchase any property or equipment with a cost in excess of \$250.00 and with a useful life beyond one-year, and shall maintain an inventory of property and equipment either purchased or leased with funds made available through this contract.
4. The Bureau of Adult Education reserves the right to request ad hoc financial and/or participant status reports in the event further information is needed to evaluate program effectiveness as deemed reasonable and necessary by the DOE and/or the State of New Hampshire.
5. The Contractor is solely responsible for paying to the DOE any disallowed costs associated with the misappropriation of Federal Funds and/or costs expended on individuals who were erroneously determined to be eligible for WIOA services. Disallowed costs may not be paid with Federal Funds, regardless of the funding source.

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6. Line items in this budget may be adjusted, one to the other, of the indicated amount but in no instance can the total budget exceed the price limitation. The Contractor must receive Department of Education approval prior to transferring from one line to another.

Limitation on Price: This Contract will not exceed **\$160,887.53** without written modification signed by the parties of this agreement and approved by the Governor and Council.

Source of Funding: Funding for this contract is 65% State Funds from the account titled 4039 Adult Education Match Funds and 35% Federal Funds from the account titled 4037 Adult Education Federal Funds, as follows:

Account Numbers: 06-56-56-562010-40390000-601
06-56-56-562010-40370000-072

Acct	Class	Name	FY21	FY22	FY23	Total
4039	601	Adult Education State Match	\$33,833.80	\$34,848.81	\$35,894.28	\$104,576.89
4037	72	Adult Education Federal Funds	\$18,218.20	\$18,764.75	\$19,327.69	\$56,310.64
		TOTALS	\$52,052.00	\$53,613.56	\$55,221.97	\$160,887.53

The Contractor is also required to provide a 25% local match as follows:

	FY21	FY22	FY23	Total
Local Match	\$13,013.00	\$13,403.39	\$13,805.49	\$40,221.88

Method of Payment:

The Contractor shall be paid on a monthly basis through the NH Department of Education's Grants Management System.

1. Payments for services under this contract are limited to reimbursement for actual expenses incurred in the fulfillment of this agreement during the contract period. Reimbursement for expenses incurred after June 30, 2023 shall not be accepted for payment.
2. A final payment request shall be submitted no later than forty-five (45) days after the contract ends. Failure to submit the invoice by this date could result in non-payment.
3. The Contractor shall maintain sufficient documentation on file in their offices to support invoices, and make such documentation available for review by authorized NH DOE, Bureau of Adult Education and/or its auditors.
4. The Contractor shall adhere to all cash management policies and procedures stipulated in the body of this agreement, and all other applicable WIOA federal, State, and the DOE cash management regulations and policies, including monthly accrual reporting.

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EXHIBIT D

Contractor Obligations

Contracts in excess of the simplified acquisition threshold (currently set at \$250,000) must address **administrative, contractual, or legal remedies** in instances where the contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. Reference: 2 C.F.R. § 200.326 and 2 C.F.R. 200, Appendix II, required contract clauses.

The contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the contractor's actions pertaining to this contract.

The Contractor certifies and affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

Breach

A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

Fraud and False Statements

The Contractor understands that, if the project which is the subject of this Contract is financed in whole or in part by federal funds, that if the undersigned, the company that the Contractor represents, or any employee or agent thereof, knowingly makes any false statement, representation, report or claim as to the character, quality, quantity, or cost of material used or to be used, or quantity or quality work performed or to be performed, or makes any false statement or representation of a material fact in any statement, certificate, or report, the Contractor and any company that the Contractor represents may be subject to prosecution under the provision of 18 USC § 1001 and § 1020.

Environmental Protection

(This clause is applicable if this Contract exceeds \$150,000. It applies to Federal-aid contracts only.)

The Contractor is required to comply with all applicable standards, orders or requirements issued under Section 306 of the Clean Air Act (42 U.S.C. 1857 (h)), Section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency (EPA) regulations (40 CFR Part 15) which prohibit the use under non-exempt Federal contracts, grants or loans of facilities included on the EPA List of Violating Facilities. Violations shall be reported to the FHWA and to the U.S. EPA Assistant Administrator for Enforcement.

Procurement of Recovered Materials

In accordance with Section 6002 of the Solid Waste Disposal Act (42 U.S.C. § 6962), State agencies and agencies of a political subdivision of a state that are using appropriated Federal funds for procurement must procure items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired in the preceding fiscal year exceeded \$10,000; must procure solid waste management services in a manner that maximizes energy and resource recovery; and must have established an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

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Exhibit E

Federal Debarment and Suspension

- a. By signature on this Contract, the Contractor certifies its compliance, and the compliance of its Sub-Contractors, present or future, by stating that any person associated therewith in the capacity of owner, partner, director, officer, principal investor, project director, manager, auditor, or any position of authority involving federal funds:
 1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any Federal Agency;
 2. Does not have a proposed debarment pending;
 3. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any Federal Agency within the past three (3) years; and
 4. Has not been indicted, convicted, or had a civil judgment rendered against the firm by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.
- b. Where the Contractor or its Sub-Contractor is unable to certify to the statement in Section a.1. above, the Contractor or its Sub-Contractor shall be declared ineligible to enter into Contract or participate in the project.
- c. Where the Contractor or Sub-Contractor is unable to certify to any of the statements as listed in Sections a.2., a.3., or a.4., above, the Contractor or its Sub-Contractor shall submit a written explanation to the DOE. The certification or explanation shall be considered in connection with the DOE's determination whether to enter into Contract.
- d. The Contractor shall provide immediate written notice to the DOE if, at any time, the Contractor or its Sub-Contractor, learn that its Debarment and Suspension certification has become erroneous by reason of changed circumstances.

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Date 5/12/20

Exhibit F

Anti-Lobbying

The Contractor agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, execute the following Certification:

The Contractor certifies, by signing and submitting this contract, to the best of his/her knowledge and belief, that:

- a. No federal appropriated funds have been paid or shall be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence any officer or employee of any State or Federal Agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any Federal contract, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal amendment, or modification of any Federal contract grant, loan, or cooperative agreement.
- b. If any funds other than federally appropriated funds have been paid or shall be paid to any person for influencing or attempting to influence an officer or employee of any Federal Agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit the "Disclosure of Lobbying Activities" form in accordance with its instructions (<http://www.whitehouse.gov/omb/grants/sfillin.pdf>).
- c. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making and entering into this transaction imposed by Section 1352, Title 31 and U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.
- d. The Contractor also agrees, by signing this contract that it shall require that the language of this certification be included in subcontracts with all Sub-Contractor(s) and lower-tier Sub-Contractors which exceed \$100,000 and that all such Sub-Contractors and lower-tier Sub-Contractors shall certify and disclose accordingly.
- e. The DOE shall keep the firm's certification on file as part of its original contract. The Contractor shall keep individual certifications from all Sub-Contractors and lower-tier Sub-Contractors on file. Certification shall be retained for three (3) years following completion and acceptance of any given project.

Contractor Initials JCV
Date 5/12/20

Exhibit G

Rights to Inventions Made Under a Contract, Copy Rights and

Confidentiality Rights to Inventions Made Under a Contract or Agreement

Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the DOE.

Any discovery or invention that arises during the course of the contract shall be reported to the DOE. The Contractor is required to disclose inventions promptly to the contracting officer (within 2 months) after the inventor discloses it in writing to contractor personnel responsible for patent matters. The awarding agency shall determine how rights in the invention/discovery shall be allocated consistent with "Government Patent Policy" and Title 37 C.F.R. § 401.

Confidentiality

All Written and oral information and materials disclosed or provided by the DOE under this agreement constitutes Confidential Information, regardless of whether such information was provided before or after the date on this agreement or how it was provided.

The Contractor and representatives thereof, acknowledge that by making use of, acquiring or adding to information about matters and data related to this agreement, which are confidential to the DOE and its partners, must remain the exclusive property of the DOE.

Confidential information means all data and information related to the business and operation of the DOE, including but not limited to all school and student data contained in NH Title XV, Education, Chapters 186-200.

Confidential information includes but is not limited to, student and school district data, revenue and cost information, the source code for computer software and hardware products owned in part or in whole by the DOE, financial information, partner information (including the identity of DOE partners), Contractor and supplier information, (including the identity of DOE Contractors and suppliers), and any information that has been marked "confidential" or "proprietary", or with the like designation. During the term of this contract the Contractor agrees to abide by such rules as may be adopted from time to time by the DOE to maintain the security of all confidential information. The Contractor further agrees that it will always regard and preserve as confidential information/data received during the performance of this contract. The Contractor will not use, copy, make notes, or use excerpts of any confidential information, nor will it give, disclose, provide access to, or otherwise make available any confidential information to any person not employed or contracted by the DOE or subcontracted with the Contractor.

Ownership of Intellectual Property

The DOE shall retain ownership of all source data and other intellectual property of the DOE provided to the Contractor in order to complete the services of this agreement. As well the DOE will retain copyright ownership for any and all materials, patents and intellectual property produced, including, but not limited to, brochures, resource directories, protocols, guidelines, posters, or reports. The Contractor shall not reproduce any materials for purposes other than use for the terms under the contract without prior written approval from the DOE.

Contractor Initials JCV
Date 5/12/20

EXHIBIT H

STATEMENT of ACCEPTANCE of Special Provisions

The organization will comply with the provisions of the US Code of Federal Regulations 34 CFR 364 and the following US Circular, if applicable: Office of Management and Budget (OBM) Circular A-110 "Uniform Administrative Non-Profit Organizations."

Superintendent of Schools or
Chief Officer of Agency:

Janet Valeri
Signature

Local Director of Project:

Janet Valeri
Signature

Date Signed: May 12, 2020

Contractor Initials JCV
Date 5/12/20

EXHIBIT I

**GENERAL EDUCATION PROVISIONS ACT (GEPA) Sec. 427 Attestation –
WORKFORCE INVESTMENT ACT, TITLE II – ADULT EDUCATION AND FAMILY
LITERACY**

This attestation outlines the steps that Holy Cross Family Learning Center will ensure be taken should the Adult Education application be funded.

The purpose of this requirement is to assist the United States Department of Education in implementing its mission to ensure equal access to education and to promote educational excellence.

If funded, the following steps will be taken to ensure equitable access to and equitable participation in the project or activity to be conducted with federal adult education assistance by addressing the access needs of students, teachers, and other program beneficiaries in order to overcome barriers to equitable participation, including barriers based on gender, race, color, national origin, disability and age.

The Act highlights six types of barriers that can impede equitable access or participation: gender, race, national origin, color, disability, or age. Based on local circumstances, determine whether these or other barriers may prevent students, teachers, etc., from such access or participation in the federally-funded project or activity. Please describe the steps to be taken to comply with the GEPA requirements.

The mission of Holy Cross Family Learning Center targets minority populations in the Greater Manchester area. The Center aims at assisting all populations with improving their English language skills in a comfortable environment regardless of gender, race, national origin, color, disability or age. One hundred percent of our clients are refugees or immigrants new to the country, many whom have never been in a school environment in their lives. We are proud to quickly register, enroll and service these students at the Center.

Project Director: (Name and Title) Janet C. Valeri, Executive Director

Signature of Project Director: Janet Valeri Date: 5/12/20

Contractor Initials JCV
Date 5/12/20

EXHIBIT J

BUY AMERICA ACT

PURCHASE OF AMERICAN-MADE EQUIPMENT AND PRODUCTS.— In the case of any equipment or product that may be authorized to be purchased with financial assistance provided using funds made available under title I or II or under the Wagner-Peyser Act (29 U.S.C. 49 et seq.), it is the sense of Congress that entities receiving the assistance should, in expending the assistance, purchase only American-made equipment and products.

This statement is provided in accordance with Section 502 of the Workforce Innovation and Opportunities Act of 2014.

Contractor Initials JCV
Date 5/12/20

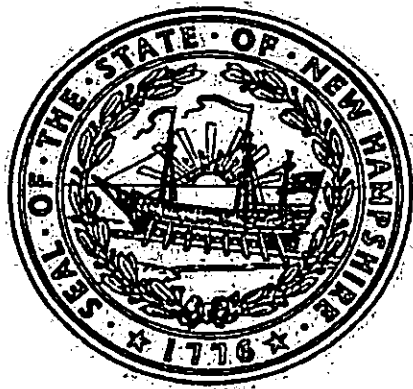
State of New Hampshire
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that HOLY CROSS FAMILY LEARNING CENTER is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 21, 2012. 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: 671469

Certificate Number: 0004850090



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 20th day of March A.D. 2020.

A handwritten signature in black ink, appearing to read "Wm Gardner".

William M. Gardner
Secretary of State

Corporate Resolution

I, Christine Windler hereby certify that I am duly elected Board Chairperson of Holy Cross Family Learning Center. I hereby certify the following is a true copy of a vote taken at a meeting of the Board of Directors duly called and held on 4/24/2020 at which a quorum of the Directors were present and voting.

VOTED: That Janet C. Valeri, Executive Director, is duly authorized to enter into contracts or agreements on behalf of Holy Cross Family Learning Center with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any documents which may in her judgment be desirable and necessary to effect the purpose of this vote.

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 to which this certificate is attached. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person listed above currently occupies the position 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:

4/24/2020

ATTEST:

Christine Windler
(Name and Title)

Christine Windler Board Chairperson

Certificate of Authority

I, Christine Windler, Chairperson of Holy Cross Family Learning Center do hereby certify that:

1. I maintain and have custody of an am familiar with the seal and minute books of the corporation;
2. I am authorized to issue certificates with respect to the contents of such books and to affix such seal to such certificate;
3. The following (is a) (are) true and complete copy(ies) of the resolution adopted by the Board of Directors of the corporation at a meeting of that Board on 4/24/20, which meeting was held in accordance with the law of the state of incorporation and the by-laws of the corporation;

That: Holy Cross Family Learning Center will enter into a contract with the New Hampshire Department of Education to provide adult education programs. This resolution shall remain in effect until specifically revoked.

That: Holy Cross Family Learning Center Board of Directors has named Janet C. Valeri, Executive Director, as having authority to sign a contract with the NH Department of Education.

4. The following is a true and complete copy of a by-law adopted at a Holy Cross Family Learning Center Board of Directors virtual meeting on 4/24/20, 2020.

5. The foregoing resolution(s) and by-law are in full force and effect, unamended, as of the date hereof, and

6. The following person(s) lawfully occupy the office(s) indicated below.

Christine Windler, Chairperson
Janet C. Valeri, Executive Director
Willis Griffith, Secretary
Daniel Bednarski, Treasurer

IN WITNESS WHEREOF, I have hereunto set my hand as the Board Chairperson of the Corporation this, April 24, 2020.



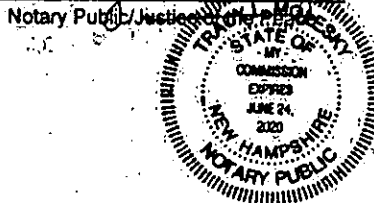
Christine Windler
Board Chairperson

(If the corporation has no seal, the Clerk/Secretary shall acknowledge the certificate before as authorized officer below)

State of New Hampshire
County of Hillsborough

On 4/24/2020, 2020 before the undersigned officer personally appeared the person identified in the foregoing certificate, known to me (or satisfactorily proven) to be the Board Chairperson of the corporation identified in the foregoing certificate, and acknowledge that he executed the foregoing certificate.

In witness whereof I hereunto set my hand and seal.





CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
05/08/2020

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 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 AP INTEGO INSURANCE GROUP, LLC 375 Woodcliff Drive Suite 103 Fairport, NY 14450	CONTACT NAME:	
	PHONE (A/C, No, Ext): 888-289-2939	FAX (A/C, No): 888-289-2988
INSURED Holy Cross Family Learning Center 438 Dubuque Street Manchester, NH 03102	E-MAIL ADDRESS: CERTS@APINTEGO.COM	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A: United States Liability Insurance Group	NAIC #: 25895
	INSURER B: Hartford Casualty Insurance Company	29424
	INSURER C:	
	INSURER D:	
INSURER E:		
INSURER F:		

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

INSR LTR	TYPE OF INSURANCE	ADDL 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 checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:	X		NPP2568857B	06/05/2020	06/05/2021	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$100,000 MED EXP (Any one person) \$5,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COM/OP AGG \$2,000,000 EPLI \$1,000,000
	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
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	76WEGAA9BJO	06/05/2020	06/05/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$100,000 E.L. DISEASE - EA EMPLOYEE \$100,000 E.L. DISEASE - POLICY LIMIT \$500,000
A	Professional Liability Directors & Officers			NPP2568857B	06/05/2020	06/05/2021	Each Claim: \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
The Commercial Liability policy also includes Abuse and Molestation coverage with a limit of \$100,000 per claim, with a \$200,000 aggregate limit.
BAE-2012-001 WIOA Adult Education
The State of New Hampshire is listed as additional insured per attached endorsement form.

CERTIFICATE HOLDER State of New Hampshire Department of Education 101 Pleasant Street Concord, NH 03301	CANCELLATION 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
--	---

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED - DESIGNATED PERSON OR ORGANIZATION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name of Additional Insured Person(s) Or Organization(s):

Effective Date: 06/05/2020

STATE OF NEW HAMPSHIRE DEPARTMENT OF EDUCATION

101 PLEASANT ST

CONCORD, NH 03301

Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

A. Section II - Who Is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions or the acts or omissions of those acting on your behalf:

1. In the performance of your ongoing operations; or
2. In connection with your premises owned by or rented to you.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following is added to Section III - Limits Of Insurance:

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or
2. Available under the applicable Limits of Insurance shown in the Declarations;

whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.

Mission Statement

Holy Cross Family Learning Center is a place where people of diverse cultures from the City of Manchester, New Hampshire, come together to initiate or to continue their education. As part of this learning, they participate in helping to develop the Center as a place where family values are strengthened, community building is fostered, literacy is nourished, academic performance is raised, and diversity respected and celebrated. HCFLC seeks to respond to the needs of the growing immigrant and refugee population of the Greater Manchester area especially on Manchester's West Side.

Form **990-EZ****Short Form****Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

OMB No. 1545-1150

2017**Open to Public Inspection**Department of the Treasury
Internal Revenue Service**A** For the 2017 calendar year, or tax year beginning July 1, 2017, and ending June 30, 2018.**B** Check if applicable:

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

C Name of organization

Holy Cross Family Learning Center

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

438 Dubuque Street

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

Manchester, New Hampshire 03102

D Employer identification number

45-4495234

E Telephone number

603-662-9250

F Group Exemption

Number ▶

G Accounting Method: ☐ Cash ☒ Accrual ☐ Other (specify) ▶**I** Website: ▶**H** Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**J** Tax-exempt status (check only one): ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets

(Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ.

70333

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☐

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	59,884
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	16
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events	6	
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	12,133
6c	Less: direct expenses from gaming and fundraising events	6c	1,700	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	10,433	
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	70,333	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	64,284
	13	Professional fees and other payments to independent contractors	13	4,170
	14	Occupancy, rent, utilities, and maintenance	14	15,600
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	9,771
17	Total expenses. Add lines 10 through 16	17	83,825	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-23,492
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	83,392
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	-3,604
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	56,296

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form 990-EZ (2017)

Part II Balance Sheets (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	82,407	48,014
23 Land and buildings		
24 Other assets (describe in Schedule O)	985	11,603
25 Total assets	83,392	59,617
26 Total liabilities (describe in Schedule O)		3,321
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	83,392	56,296

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☐

What is the organization's primary exempt purpose? Education of the immigrant and refugee population

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

	Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)
28 English - including ESL and citizenship classes	
(Grants \$ 24,000) If this amount includes foreign grants, check here <input type="checkbox"/>	28a 24,678
29 Workforce development - including computer education and sewing instruction	
(Grants \$ 6,000) If this amount includes foreign grants, check here <input type="checkbox"/>	29a 6,030
30	
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31 Other program services (describe in Schedule O)	
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32 Total program service expenses (add lines 28a through 31a)	32

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Judi Window, Vice Chair	2	0	0	0
Katharine Balukas, Treasurer	4	0	0	0
Sean Doherty, Secretary	1	0	0	0
Bianka Boudoin, Board member	1	0	0	0
Sr. Joanne Boucher, CSC, Board member	1	0	0	0
Sylvia Von Aulock, Board member	1	0	0	0
Sr. Jacqueline R. Verville, CSC, Board member & founder	1	0	0	0
Janet Valeri, Executive Director	40	9,000	1,500	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	✓
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents. If they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	✓
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	✓
b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	✓
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	✓
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	
b Did the organization file Form 1120-POL for this year?	37b	✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	✓
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8888-T	40e	✓
41 List the states with which a copy of this return is filed		
42a The organization's books are in care of: Janet Valeri Telephone no. 603-662-9250 Located at 438 Dubuque Street Manchester, NH ZIP + 4 03102-3546		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b	✓
c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country:	42c	✓
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year	43	
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	✓
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	✓
c Did the organization receive any payments for indoor tanning services during the year?	44c	✓
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	✓
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	✓
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	✓

- 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		<input checked="" type="checkbox"/>

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

- 47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II
- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b. If "Yes," was the related organization a section 527 organization?
- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

	Yes	No
47		<input checked="" type="checkbox"/>
48		<input checked="" type="checkbox"/>
49a		<input checked="" type="checkbox"/>
49b		<input checked="" type="checkbox"/>

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000

- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000

- 52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations must attach a completed Schedule A ☒ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Signature of officer Date
 Katharine Batukas, Board Member and Treasurer
 Type or print name and title

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date ☐ Check ☐ if self-employed PTIN
 Firm's name Firm's EIN
 Firm's address Phone no.

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

Holy Cross Family Learning Center

Employer identification number

45-4495234

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 ☐ A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 ☐ A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 ☐ A community trust described in section 170(b)(1)(A)(vii). (Complete Part II.)
- 9 ☐ An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
 - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
 - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
 - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
 - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations:
- g Provide the following information about the supported organization(s).

(a) Name of supported organization	(b) EIN	(c) Type of organization (described on lines 1–10 above (see instructions))	(d) Is the organization listed in your governing document?		(e) Amount of monetary support (see instructions)	(f) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Cat. No. 11283F

Schedule A (Form 990 or 990-EZ) 2017

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	89486	66003	44159	68604	70333	338585
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	89486	66003	44159	68604	70333	338585
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4	89486	66003	44159	68604	70333	338585
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						338585
12 Gross receipts from related activities, etc. (see instructions)					12	338585
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	100 %
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	100 %
16a 33 1/3% support test—2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 1/3% support test—2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
17a 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2017. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. <input type="checkbox"/>		
b 33 1/3% support tests—2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. <input type="checkbox"/>		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only: Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only: Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	Yes	No
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See Instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see Instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see Instructions)	6		
7 Other expenses (see Instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4).	8		
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see Instructions for short tax year or assets held for part of year):			
a Average monthly value of securities:	1a		
b Average monthly cash balances:	1b		
c Fair market value of other non-exempt-use assets:	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d:	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see Instructions):	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year:	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see Instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see Instructions).			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required - explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017; if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2017

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization

Holy Cross Family Learning Center

Employer identification number

45-4495234

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year. ▶ \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or, on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

Holy Cross Family Learning Center

Employer identification number

45-4495234

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name; address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	State of New Hampshire - Department of Education 101 Pleasant Street Concord, NH 03301-3860	\$ 30000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	City of Manchester - Community Improvement Program One City Hall Plaza Manchester, NH 03101	\$ 15800	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Fidelity Charitable Gift Fund PIF PO Box 770001 Cincinnati, OH 45277-0063	\$ 5000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

Holy Cross Family Learning Center

45-4495234

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization Holy Cross Family Learning Center	Employer identification number 45-4495234
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

Holy Cross Family Learning Center

Employer identification number

45-4495234

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.

Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☒ Mail solicitations
b ☒ Internet and email solicitations
c ☒ Phone solicitations
d ☒ In-person solicitations
e ☒ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☒ Special fundraising events

- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☒ No
b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 Spaghetti Supper (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	12133			12133
	2 Less: Contributions	0			0
	3 Gross income (line 1 minus line 2)	12133			12133
Direct Expenses	4 Cash prizes	0			0
	5 Noncash prizes	0			0
	6 Rent/facility costs	0			0
	7 Food and beverages	1700			1700
	8 Entertainment	0			0
	9 Other direct expenses	0			0
	10 Direct expense summary: Add lines 4 through 9 in column (d)				1700
	11 Net income summary: Subtract line 10 from line 3, column (d)				10433

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No _____ %	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No _____ %	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No _____ %	
7 Direct expense summary: Add lines 2 through 5 in column (d)					
8 Net gaming income summary: Subtract line 7 from line 1, column (d)					

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- | | | |
|----|--|--|
| 11 | Does the organization conduct gaming activities with nonmembers? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 12 | Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 13 | Indicate the percentage of gaming activity conducted in: | |
| a | The organization's facility | 13a % |
| b | An outside facility | 13b % |
| 14 | Enter the name and address of the person who prepares the organization's gaming/special events books and records: | |

- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

- 13 Indicate the percentage of gaming activity conducted in:

a. The organization's facility	13a	%
--------------------------------	-----	---

b. An outside facility	13b	%
------------------------	-----	---

14. Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name: _____

Address ►

- 15a. Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b. If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____
- c. If "Yes," enter name and address of the third party: _____

b. If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c. If "Yes," enter name and address of the third party.

Name ►

Address ►

- 16 Gaming manager information:**

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

☐ Director/officer☐ Employee☐ Independent contractor

- 17** Mandatory distributions:

- a. Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b. Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Name of the organization

Holy Cross Family Learning Center

Employer identification number

45-4495234

Form 990, Part I, Line 16

464 - Heat

1673 - Telephone/Internet

157 - Insurance

3402 - Electric

207 - Teaching Materials/Books

1266 - Office Expenses

50 - Computer Equipment

704 - Payroll Processing Fees

50 - Conference/Workshops

336 - Website Design

75 - NFP Filing Fees with State

610 - Utilities

125 - Dues and Subscriptions

5612 - Miscellaneous Expenses

19,771 - Total

Form 990, Part II, Line 24a Other Assets - Beginning of Year

1,065 - Accounts Receivable

Form 990, Part II, Line 24b Other Assets - End of Year

485 - Accounts Receivable

6071 - Grants Receivable

3900 - Prepaid Rent

587 - Prepaid Insurance

11,603 - Total

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

Cat. No. 51056K

Schedule O (Form 990 or 990-EZ) (2017)

Name of the organization

Holy Cross Family Learning Center

Employer identification number

45-4495234

Form 990, Part II, Line 28b, Liabilities - End of Year

87 - Accounts Payable

3233 - Payroll Liabilities

3321 - Total

Form 990, Part I, Line 20 - amount represents net assets released from restriction during the year

Holy Cross Family Learning Center

PROFIT AND LOSS

July 2018 - June 2019

	TOTAL
Income	
4010 Government Funding	
4010.3 State of NH WIOA Grant	35,200.00
Total 4010 Government Funding	35,200.00
4010.1 City of Manchester	15,600.00
4040 General Donations	4,142.73
4050 Sewing Income and Donations	907.00
4060 Income released from restriction	460.00
4070 Interest Income - SMB	21.02
4080 Taste of the World	8,833.07
4090 Civic's Grant	5,000.00
439 Sewing Income	100.00
Total Income	\$70,263.82
GROSS PROFIT	\$70,263.82
Expenses	
5001 Executive Director	36,000.15
5002 Testing Administrator	22,110.00
5003 Computer teacher	1,970.00
5006 Sewing Teacher	240.00
5008 Citizenship/Civics	40.00
5009 ESL Evening	5,782.50
5010 Interpreter	1,490.00
5012 Rent	15,600.00
5013 Heat	1,000.80
5014 Telephone/Internet	1,581.63
5015 Insurance	2,020.65
5016 Electric PSNH	3,347.90
5017 Class Supplies	486.32
5019 Office expenses	1,868.87
5020 Computer equipment	592.93
5024 Miscellaneous Expenses	238.52
5026 Health stipend	6,000.00
5027 Payroll taxes	
5027.2 ER OASDI	4,008.69
5027.3 ER Medicare	937.14
5027.4 ER FUI	83.94
5027.5 ER SUI	785.85
5027.6 NH Admin Contribution	64.64
Total 5027, Payroll taxes	5,868.26
5028 Payroll processing fee	911.60
5030 Workers Compensation Insurance Expense	383.65
5032 Website design	204.00
5034 Summer School Expenses	370.04

	TOTAL
5035 Indirect cost expenses	2,133.36
5036 Scholarship expense	240.00
5099 Indirect Cost Reclass	-2,133.36
5100 Fundraising Expenses	407.72
525 Utilities	368.89
560 Bank Fees	27.32
Total Expenses	\$109,139.75
NET OPERATING INCOME	\$ -38,875.83
Other Expenses	
Reconciliation Discrepancies-1	-0.28
Total Other Expenses	\$ -0.28
NET OTHER INCOME	\$0.28
NET INCOME	\$ -38,875.65

Holy Cross Family Learning Center Board of Directors 2019-2020

Christine Windler, Chairperson
722 Chestnut St Manchester NH 03104 603-624-4333
Trusts Attorney, Cronin, Bisson and Zalinsky

Daniel Bednarski, Treasurer
70 Foundry St Apt 128 Manchester NH 03102 603-831-8276
Senior Auditor, BerryDunn
Willis Griffith, Secretary
45 Kearsarge St. Manchester 03102 603-238-2691
State Representative, State of New Hampshire

Directors

Sr. Jeanne Boucher, CSC
2238 Elm St Manchester 03104 603-622-6918
Retired, SNHU Financial Office
Sylvia VonAulock
438 Dubuque St. Manchester 03102 603-661-4370
Executive Director, Southern New Hampshire Planning Commission
Georgia Henley
14 Quincy St Medford MA 02155 857-756-5428
Associate Professor, St. Anselm College
MaryAnn Christie
149 Moose Club Park Rd Goffstown NH 03045 603-626-5743
Parish Nurse, Catholic Medical Center
Elizabeth Green
214 Spruce St Manchester NH 603-627-3491
Chief Financial Officer, The Way Home

Holy Cross Family Learning Center

EXECUTIVE DIRECTOR JOB DESCRIPTION

The Executive Director is the only paid staff at the Center. In previous years, many of these tasks were completed by a program coordinator, testing coordinator and administrative assistant. Work is three-pronged and includes:

STUDENTS

- Schedule and complete all new registrations, intake interviews and CASAS assessments
- Manage student enrollments
- Monitor student attendance and classroom progress
- Schedule and complete all mid-year and end-of-year assessments
- Assist students and their families with individual issues, networking with area agencies where necessary
- Provide food for snack breaks
- Provide seasonal clothing when needed
- Order student materials
- Plan and implement experiential summer programming

VOLUNTEER TEACHERS

- Recruit and maintain
- Provide professional development
- Order teaching and testing materials
- Supervise teaching practices
- Support disaggregation of testing data to inform instruction

COMMUNITY

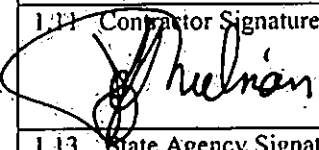

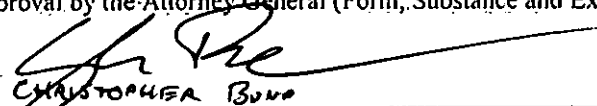
- Work with area agencies and the City of Manchester to secure funding resources
- Support area colleges through service learning projects
- Work with Board of Directors to maintain organization's mission
- Grant writing
- Plan and implement fundraising events
- Maintain website and social media platforms
- Fiscal responsibility of the Center

Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS**I. IDENTIFICATION.**

1.1 State Agency Name Department of Education, Bureau of Adult Education		1.2 State Agency Address 21 South Fruit Street, Suite 20 Concord, NH 03301	
1.3 Contractor Name International Institute of New England		1.4 Contractor Address 470 Pine Street Manchester, NH 03104	
1.5 Contractor Phone Number (603) 647-1500	1.6 Account Number See Exhibit C	1.7 Completion Date June 30, 2023	1.8 Price Limitation \$451,705.17
1.9 Contracting Officer for State Agency Sarah Bennett		1.10 State Agency Telephone Number (603) 271-6701	
1.11 Contractor Signature  Date: 5/13/20		1.12 Name and Title of Contractor Signatory Jeffrey Thielman, Chief Executive Officer	
1.13 State Agency Signature  Date: 5-19-20		1.14 Name and Title of State Agency Signatory Frank Edelblut, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/23/20 CHRISTOPHER BOND			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT:

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA '80:7 through RSA,80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement; and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report"), describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including; but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is, in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor; or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. **SPECIAL PROVISIONS.** Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. **SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

**EXHIBIT A
SPECIAL PROVISIONS**

1. The Contractor must comply with the following provisions:

- Exhibit D: Contractor Obligations
- Exhibit E: Federal Debarment and Suspension
- Exhibit F: Anti-Lobbying
- Exhibit G: Rights to Inventions Made Under a Contract, Copy Rights and Confidentiality
- Exhibit H: Compliance with the provisions of the US Code of Federal Regulations 34 CFR 364 and the following: US Circular if applicable: Office of Management and Budget (OBM) Circular A-110 "Uniform Administrative Non-Profit Organizations"
- Exhibit I: Attestation for the US Department of Education General Education Provisions Act (GEPA)
- Exhibit J: Buy American Statement in accordance with Section 502 of the Workforce Innovation and Opportunity Act of 2014

2. The Contractor must sign annual General Assurances from the NH Department of Education, Bureau of Federal Compliance and the Program Assurances included in Exhibit B: Scope of Services.

Contractor Initials

Date

ST

5/13/20

EXHIBIT B SCOPE OF SERVICES

The vision for Adult Education and Literacy Services in New Hampshire is a regional system of providers providing comprehensive services below the secondary level including English as a second language in order to prepare adults to transition successfully into postsecondary education, training and/or employment.

International Institute of New England, Manchester NH will provide the following services:

Project 1: Adult Education & Literacy Activities

Responsiveness to Regional Need

- The Contractor is responsible for identifying the educational needs of the region by using data from US Census's American Community Survey to target, recruit, and serve individuals without a high school diploma and English language learners.
- The Contractor is responsible for using NH Employment Security data and State Workforce Board Sector-Based Initiatives to identify regional economic needs and to incorporate preparation of individuals for sector initiatives, assisting individuals with transition into economic stability through employment and participation in the development of career pathways.
- The Contractor is responsible for using local resources to identify the social and cultural needs of the region and include programming to address the diverse needs of the population, provide soft skills training and foster the development of cultural competence.
- The Contractor is responsible for coordinating services between other adult education centers and community organizations to ensure the non-duplication of services; the capacity to serve the local need; the seamless transition of participants between educational levels; and the transition of participants into postsecondary education, training and/or employment.

Serving the Most in Need

- The Contractor is responsible for identifying, recruiting, and serving students who are most in need of adult education including individuals with low levels of literacy skills and English language learners, including those who may be above the Advanced ESL level, but still eligible for adult basic or secondary education activities.
- The Contractor is responsible for serving the needs of individuals with disabilities including physical, emotional, social, and learning disabilities.
- The Contractor is responsible for serving the needs of individuals with barriers to employment including displaced homemakers, low-income individuals, ex-offenders, and others.
- The Contractor must promote concurrent enrollment in programs and activities under WIOA Title I, Title III and Title IV.
- The Contractor will provide staff, or access to services provided by another adult education center through a formal agreement, for the following duties:
 - Program Director – general administration, budgeting, serve as the WIOA representative, liaison with local employers and other adult education centers

Contractor Initials JS
Date 5/13/20

- Counselor – assist participants with barriers to attendance, liaison with community organizations, provide career counseling and transition planning services
- Intake & Assessment Specialist – assist participant with the intake process, administer assessments in accordance with the publisher requirements, report assessment results
- Data Entry Specialist – enter all intake, enrollment, assessment data, check for validity and accuracy, produce ad hoc reports and required quarterly/annual reports, serve as a local expert for the data system
- Coordinator of Volunteers – recruit and train volunteers, match volunteer-tutors with participants unable to attend classes, orient and monitor participants including the development of an individual learning plan, provide instructional materials for participants/tutors, coordinate with local communities to provide space for tutoring outside of the center, coordinate volunteers in the classroom
- Distance Learning Coordinator – assign and monitor participant who are unable to attend classes, assist instructors and tutors with distance learning, produce reports as needed, enter attendance data, provide training on contracted software to local staff and participants
- The Contractor must identify whether the region has a demonstrated need for additional English language acquisition and civics education programs.

Service Delivery Format and Schedules

- The Contractor must have a delivery method, location(s), and schedule that enable individuals to attend and complete the program including access to year-round programming.
- Open enrollment or managed enrollment and flexible scheduling are highly encouraged.
- The Contractor must be able to provide outreach/satellite services, or arrange access to, tutorial services for individuals in the region who are unable to attend regularly scheduled classes. Tutorial services should be provided through appropriately trained volunteers.
- The Contractor must have a plan for handling waiting lists.

Proposed Curricula and Contextualized Instruction

- The Contractor is required to provide a standards-based curriculum that is aligned with the College & Career Readiness Standards for Adult Education and/or the English Language Proficiency Standards published by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE).
- The Contractor is required to provide contextualized instruction that includes the use of occupationally relevant materials.
- The Contractor, its officers, employees, agents or members, may assume full political, religious, and citizenship responsibilities, but shall refrain from exploiting the instructional responsibility of his/her professional position. Material presented to students shall be relevant to the course and appropriate to the maturity and achievement level of the students. The Contractor, its officers, employees, agents or members will at all times strive to promote tolerance for the views and opinions of others and for the right of individuals to form and hold differing views and opinions. The Contractor, its officers, employees, agents or members, will encourage the student to study varying points of view and respect his/her right to form his/her own judgment.

Contractor Initials

Date

JT
5/13/20

Alignment with the State Workforce Plan

- The Contractor is required to align its program with the goals and mission of the State Workforce Plan and contribute to the strategies outlined in the Plan including the use of data to inform program decisions and improve program performance.
- The Contractor is required to participate in state leadership activities including participation in adult education committees or advisory boards, membership in regional/national education consortia, and through attending professional development activities.
- The Contractor is required to coordinate with other local NH Works partners including participation or representation in partner meetings; establishing referral procedures; ensuring direct access to adult education services; and contributing to the development of career pathways.
- The Contractor must provide instruction delivered by well-trained instructors which may include evaluation through the OCTAE Teacher Effectiveness model and the Adult Education Teacher Competencies.

Intensity, Quality and Best Practices

- The Contractor must define sufficient intensity and quality and have a plan for how the program will meet that standard to enable participants to achieve substantial learning gains. The Bureau of Adult Education has established a full-time equivalent (FTE) as 60 hours of instruction per year.
- The Contractor must use instructional practices that include the essential components of reading at all levels.
- The Contractor must integrate workforce preparation activities for all students.
- The Contractor must base its instruction on best practices derived from the most rigorous research available and appropriate, including scientifically valid research and effective educational practice.

Integration of Technology Services and Digital Systems

- The Contractor must incorporate digital literacy instruction for all students at all levels.
- The Contractor must include distance learning options, including technology-enhanced curricula, as a part of its delivery system including a policy for selecting appropriate students, facilitating distance learning, and a plan for how distance learning will be used.
- The Contractor must incorporate the use of a variety of technology services in the classroom.

Meeting Program Outcomes

- The Contractor must pretest 100% of all enrolled students using a National Reporting System-approved assessment within 12 hours of enrollment.
- The Contractor must posttest all eligible students after an appropriate number of instructional hours as defined in the NH Assessment and Data Policy.
- The Contractor must conduct follow up surveys with all enrolled participants for whom data matching is unavailable as required by the National Reporting System to collect performance indicator data and measurable skills gains in accordance with National Reporting System requirements. A minimum of a 75% response rate is required.

Contractor Initials JT
Date 5/18/20

- The Contractor must set program target rates and assess progress toward those targets on a quarterly basis in order to assist the State with meeting the performance outcomes set by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE) as indicated below:

Primary Indicators of Performance	2020-2021*	2021-2022	2022-2023**
Employment in the Second Quarter after Exit	21%	22%	TBA
Employment in the Fourth Quarter after Exit	23%	24%	TBA
Median Earnings in the Second Quarter after Exit	\$5,239	\$5,250	TBA
Credential Attainment Rate	18%	19%	
Measurable Skill Gains			TBA
For Adult Basic Education	29%	30%	TBA
For English as a Second Language	29%	30%	TBA

** Targets may be adjusted due to the COVID-19 disruption to instruction. The Contractor will be required to contribute to any revised state performance targets as negotiated.*

***To be based on State negotiations with OCTAE in the spring of 2022.*

Reporting

- The Contractor is required to use the data system provided by the NH Bureau of Adult Education to collect data for federal reporting in accordance with the NH Data and Assessment Policy.
- A designated representative from the Contractor must be trained to use the data system. All data must be entered on a bi-weekly basis.
- The Contractor must analyze its program data on a quarterly basis, as well as provide an annual self-assessment summary, to inform program decisions and set goals for improvement.
- The Contractor must request social security numbers, in accordance with 5 U.S.C. § 552a, for all participants over the age of 18. The Contractor will aid students, who do not possess a social security number, in applying for a social security number. Students who fail to provide a social security number will be indicated in the data system in order to assist with National Reporting System (NRS) for Adult Education requirements such as student outcome follow and data matching purposes for federal Workforce Innovation and Opportunity Act employment measures.

Event of Default

- Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"): failure to perform the Services satisfactorily or on schedule (to include failure to provide; failure to submit any report required hereunder; and/or failure to perform any other covenant, term or condition of this Agreement. Upon the occurrence of any Event of Default, the new Hampshire Department of Education may take any one, or more, or all, of the following actions: give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied,

Contractor Initials

Date 5/13/20

terminate this Agreement, effective two (2) days after giving the Contractor notice of termination; give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor; set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

Contractor Initials JT
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Project 2: Integrated English Literacy and Civics Education (IELCE)

Integrated English Literacy and Civics Education is a program provided to English language learners who are adults, including professionals with degrees and credentials in their native countries, that enables such adults to achieve competency in the English language and acquire the basic and more advanced skills needed to function effectively as parents, workers, and citizens in the United State. Such service shall include instruction in literacy and English language acquisition and instruction on the rights and responsibilities of citizenship and civic participation, and may include workforce training.

Responsiveness to Regional Need

- The Contractor is responsible for identifying the educational needs of the region by using data from US Census's American Community Survey to target, recruitment, and serve individuals without US citizenship, in need of English language acquisition skills including skilled immigrants or other English language learners who may have degrees, credentials or work experience in their native countries and those with low levels of literacy.
- The Contractor is responsible for using NH Employment Security data and State Workforce Board Sector-Based Initiatives to identify regional economic needs and to incorporate preparation of individuals for sector initiatives, assisting individuals with transition into economic stability through employment and participation on the development of career pathways.
- The Contractor is responsible for using local resources to identify the social and cultural needs of the region and include programming to address the diverse needs of the population, provide soft skills training and foster the development of cultural competence.

Serving the Most in Need

- The Contractor is responsible for identifying, recruiting, and serving students who are most in need of Integrated English Literacy and Civics Education including individuals with degrees, credentials or work experience in their native country.
- The Contractor is responsible for serving the needs of English language learners, especially those who have low literacy levels and those who need to transition from Advanced ESL into Adult Basic Education or Adult Secondary Education educational functioning levels.
- The Contractor is responsible for serving the needs of individuals with disabilities including physical, emotional, social, and learning disabilities.
- The Contractor is responsible for serving the needs of individuals with barriers to employment including displaced homemakers, low-income individuals, ex-offenders, and others.
- The Contractor must promote concurrent enrollment and/or transition to programs and activities under WIOA Title I, Title III and Title IV.
- The Contractor may not exclude individuals seeking language proficiency and civics education, but not seeking workforce training.
- The Contractor must identify whether the region has a demonstrated need for additional English language acquisition and civics education programs.

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Service Delivery Format and Schedules

- The Contractor must have a delivery method, location(s), and schedule that enable individuals to attend and complete the program.
- The Contractor must integrate all three of the following required components of the IELCE program in accordance with WIOA regulations. The components must be offered concurrently.
 - Adult Education and Literacy Activities, including English language acquisition and workforce preparation
 - Rights and responsibilities of citizenship
 - Integrated Education and Training activity as defined in WIOA Section 203(11)
- Classes must have a plan for handling waiting lists.

Proposed Curricula and Contextualized Instruction

- The Contractor is required to provide a standards-based curriculum that is aligned with the College & Career Readiness Standards for Adult Education and/or the English Language Proficiency Standards published by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE).
- The Contractor is required to provide contextualized instruction that includes occupationally relevant materials.
- The Contractor is required to integrate the rights and responsibilities of citizenship into the curriculum, in a non-biased content-neutral manner including an understanding of the New Hampshire and United States Constitutions.
- The Contractor, its officers, employees, agents or members, may assume full political, religious, and citizenship responsibilities, but shall refrain from exploiting the instructional responsibility of his/her professional position. Material presented to students shall be relevant to the course and appropriate to the maturity and achievement level of the students. The Contractor, its officers, employees, agents or members will at all times strive to promote tolerance for the views and opinions of others and for the right of individuals to form and hold differing views and opinions.
- The IET component of the program should include an industry or employer-recognized credential.

Alignment with the State Workforce Plan

- The Contractor is required to align its program with the goals and mission of the State Workforce Plan and contribute to the strategies outlined in the Plan including the use of data to inform program decisions and improve program performance.
- The Contractor is required to participate in state leadership activities including participation in adult education committees or advisory boards, membership in regional/national education consortia, and through attending professional development activities.
- The Contractor is required to coordinate with other local NH Works partners including participation or representation in partner meetings; establishing referral procedures; ensuring direct access to adult education services; and contributing to the development of career pathways.
- The Contractor must provide instruction delivered by well-trained instructors which may include evaluation through the OCTAE Teacher Effectiveness model and the Adult Education Teacher Competencies.

Contractor Initials

Date

JT
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Intensity, Quality and Best Practices

- The Contractor must use instructional practices that include the essential components of reading.
- The Contractor must integrate workforce preparation activities for all students.
- The Contractor must define sufficient intensity and quality and have a plan for how the program will meet that standard.
- The Contractor must base its instruction on best practices derived from the most rigorous research available and appropriate, including scientifically valid research and effective educational practice.

Integration of Technology Services and Digital Systems

- The Contractor must incorporate digital literacy instruction for all students at all levels.
- The Contractor must include distance learning options, including technology-enhanced curricula, as a part of its delivery system including a policy for selecting appropriate students, facilitating distance learning, and a plan for how distance learning will be used.
- The Contractor must incorporate the use of a variety of technology services for instruction.

Meeting Program Outcomes

- The Contractor must pretest 100% of all enrolled students using a National Reporting System-approved assessment within 12 hours of enrollment.
- The Contractor must posttest all eligible students after an appropriate number of instructional hours as defined in the NH Assessment and Data Policy.
- The Contractor must conduct follow up surveys with all enrolled participants for whom data matching is unavailable as required by the National Reporting System to collect performance indicator data and measurable skills gains in accordance with National Reporting System requirements. A minimum of a 75% response rate is required.
- The Contractor must set program target rates and assess progress toward those targets on a quarterly basis in order to assist the State with meeting the performance outcomes set by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE) as indicated below:

Primary Indicators of Performance	2020-2021*	2021-2022	2022-2023**
Employment in the Second Quarter after Exit	21%	22%	TBA
Employment in the Fourth Quarter after Exit	23%	24%	TBA
Median Earnings in the Second Quarter after Exit	\$5,239	\$5,250	TBA
Credential Attainment Rate	18%	19%	
Measurable Skill Gains			TBA
For Adult Basic Education	29%	30%	TBA
For English as a Second Language	29%	30%	TBA

** Targets may be adjusted due to the COVID-19 disruption to instruction. The Contractor will be required to contribute to any revised state performance targets as negotiated.*

***To be based on State negotiations with OCTAE in the spring of 2022.*

Contractor Initials

Date **JT**
5/13/20

Reporting

- The Contractor is required to use the data system provided by the NH Bureau of Adult Education to collect data for federal reporting in accordance with the NH Data and Assessment Policy.
- A designated representative from the Contractor must be trained to use the data system. All data must be entered on a bi-weekly basis.
- The Contractor must analyze its program data on a quarterly basis, as well as provide an annual self-assessment summary, to inform program decisions and set goals for improvement.
- The Contractor must request social security numbers, in accordance with 5 U.S.C. § 552a, for all participants over the age of 18. The Contractor will aid students, who do not possess a social security number, in applying for a social security number. Students who fail to provide a social security number will be indicated in the data system in order to assist with National Reporting System (NRS) for Adult Education requirements such as student outcome follow and data matching purposes for federal Workforce Innovation and Opportunity Act employment measures.

Event of Default

- Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"): failure to perform the Services satisfactorily or on schedule (to include failure to provide; failure to submit any report required hereunder; and/or failure to perform any other covenant, term or condition of this Agreement. Upon the occurrence of any Event of Default, the new Hampshire Department of Education may take any one, or more, or all, of the following actions: give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination; give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor; set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

Contractor Initials

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EXHIBIT C METHOD OF PAYMENT

Estimated Budgets

This contract is funded with Federal Funds from the US Department of Education made available under the Workforce Innovation and Opportunity Act (WIOA) of 2014, Title II for the purpose of the delivery of adult education and literacy services and State General Funds under Adult Education.

The following table includes an estimated budgets:

Estimated Budget Project 1: AEL	FY21	FY22	FY23	Total
Salaries	\$79,166.70	\$81,541.70	\$83,987.96	\$244,696.36
Benefits	\$18,208.34	\$18,754.59	\$19,317.23	\$56,280.16
Purchase Property Services	\$6,986.45	\$7,196.04	\$7,411.92	\$21,594.41
Other Purchased Property Service	\$2,109.00	\$2,172.27	\$2,237.44	\$6,518.71
Supplies	\$1,600.00	\$1,648.00	\$1,697.44	\$4,945.44
Indirect Costs	\$10,807.05	\$11,131.26	\$11,465.20	\$33,403.51
Total	\$118,877.54	\$122,443.86	\$126,117.19	\$367,438.59

Estimated Budget Project 2: IELCE	FY21	FY22	FY23	Total
Salaries	\$17,730.50	\$18,262.42	\$18,810.29	\$54,803.21
Benefits	\$4,078.02	\$4,200.36	\$4,326.37	\$12,604.75
Purchase Property Services	\$1,704.00	\$1,755.12	\$1,807.77	\$5,266.89
Other Purchased Property Service	\$421.84	\$434.49	\$447.53	\$1,303.86
Supplies	\$850.00	\$875.50	\$901.77	\$2,627.27
Indirect Costs	\$2,478.44	\$2,552.79	\$2,629.37	\$7,660.60
Total	\$27,262.80	\$28,080.68	\$28,923.10	\$84,266.58

1. Annual funding amounts disbursed through this contract agreement shall be determined based on actual WIOA federal awards for the delivery of adult education and literacy services and state funds received for the program year covered under this agreement, which may be less or more than estimated but may not exceed in the aggregate the total maximum amount authorized via this contract agreement.
2. The DOE reserves the right to increase and/or decrease contract funds subject to continued availability of Federal Funds, satisfactory performance of services, and approval by the Governor and Executive Council.
3. The Contractor must have written authorization from the DOE prior to using contract funds to purchase any property or equipment with a cost in excess of \$250.00 and with a useful life beyond one-year, and shall maintain an inventory of property and equipment either purchased or leased with funds made available through this contract.

Contractor Initials JT
Date 5/13/20

4. The Bureau of Adult Education reserves the right to request ad hoc financial and/or participant status reports in the event further information is needed to evaluate program effectiveness as deemed reasonable and necessary by the DOE and/or the State of New Hampshire.
5. The Contractor is solely responsible for paying to the DOE any disallowed costs associated with the misappropriation of Federal Funds and/or costs expended on individuals who were erroneously determined to be eligible for WIOA services. Disallowed costs may not be paid with Federal Funds, regardless of the funding source.
6. Line items in this budget may be adjusted, one to the other, of the indicated amount but in no instance can the total budget exceed the price limitation. The Contractor must receive Department of Education approval prior to transferring from one line to another.

Limitation on Price: This Contract will not exceed **\$451,705.17** without written modification signed by the parties of this agreement and approved by the Governor and Council.

Source of Funding: Funding for this contract is 53% State Funds from the account titled 4039 Adult Education Match Funds and 47% Federal Funds from the account titled 4037 Adult Education Federal Funds, as follows:

Account Numbers: 06-56-56-562010-40390000-601
06-56-56-562010-40370000-072

Acct	Class	Name	FY21	FY22	FY23	Total
4039	601	Adult Education State Match	\$77,270.40	\$79,588.51	\$81,976.17	\$238,835.08
4037	72	Adult Education Federal Funds	\$68,869.94	\$70,936.03	\$73,064.12	\$212,870.09
TOTALS			\$146,140.34	\$150,524.54	\$155,040.29	\$451,705.17

The Contractor is also required to provide a 25% local match as follows:

	FY21	FY22	FY23	Total
Local Match	\$29,719.39	\$30,610.97	\$31,529.30	\$91,859.66

Method of Payment:

The Contractor shall be paid on a monthly basis through the NH Department of Education's Grants Management System.

1. Payments for services under this contract are limited to reimbursement for actual expenses incurred in the fulfillment of this agreement during the contract period. Reimbursement for expenses incurred after June 30, 2023 shall not be accepted for payment.

Contractor Initials ST
Date 5/13/20

2. A final payment request shall be submitted no later than forty-five (45) days after the contract ends. Failure to submit the invoice by this date could result in non-payment.
3. The Contractor shall maintain sufficient documentation on file in their offices to support invoices, and make such documentation available for review by authorized NH DOE, Bureau of Adult Education and/or its auditors.
4. The Contractor shall adhere to all cash management policies and procedures stipulated in the body of this agreement; and all other applicable WIOA federal, State, and the DOE cash management regulations and policies, including monthly accrual reporting.

Contractor Initials JT
Date 5/12/20

EXHIBIT D

Contractor Obligations

Contracts in excess of the simplified acquisition threshold (currently set at \$250,000) must address **administrative, contractual, or legal remedies** in instances where the contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. Reference: 2 C.F.R. § 200.326 and 2 C.F.R. 200, Appendix II, required contract clauses.

The contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the contractor's actions pertaining to this contract.

The Contractor certifies and affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

Breach

A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

Fraud and False Statements

The Contractor understands that, if the project which is the subject of this Contract is financed in whole or in part by federal funds, that if the undersigned, the company that the Contractor represents, or any employee or agent, thereof, knowingly makes any false statement, representation, report or claim as to the character, quality, quantity, or cost of material used or to be used, or quantity or quality work performed or to be performed, or makes any false statement or representation of a material fact in any statement, certificate, or report, the Contractor and any company that the Contractor represents may be subject to prosecution under the provision of 18 USC § 1001 and § 1020.

Environmental Protection

(This clause is applicable if this Contract exceeds \$150,000. It applies to Federal-aid contracts only.)

The Contractor is required to comply with all applicable standards, orders or requirements issued under Section 306 of the Clean Air Act (42 U.S.C. 1857 (h)), Section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency (EPA) regulations (40 CFR Part 15) which prohibit the use, under non-exempt Federal contracts, grants or loans of facilities included on the EPA List of Violating Facilities. Violations shall be reported to the FHWA and to the U.S. EPA Assistant Administrator for Enforcement.

Procurement of Recovered Materials

In accordance with Section 6002 of the Solid Waste Disposal Act (42 U.S.C. § 6962), State agencies and agencies of a political subdivision of a state that are using appropriated Federal funds for procurement must procure items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired in the preceding fiscal year exceeded \$10,000; must procure solid waste management services in a manner that maximizes energy and resource recovery; and must have established an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Contractor Initials

Date 5/13/20

Exhibit E

Federal Debarment and Suspension

- a. By signature on this Contract, the Contractor certifies its compliance, and the compliance of its Sub-Contractors, present or future, by stating that any person associated therewith in the capacity of owner, partner, director, officer, principal investor, project director, manager, auditor, or any position of authority involving federal funds:
 1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any Federal Agency;
 2. Does not have a proposed debarment pending;
 3. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any Federal Agency within the past three (3) years; and
 4. Has not been indicted, convicted, or had a civil judgment rendered against the firm by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.
- b. Where the Contractor or its Sub-Contractor is unable to certify to the statement in Section a.1. above, the Contractor or its Sub-Contractor shall be declared ineligible to enter into Contract or participate in the project.
- c. Where the Contractor or Sub-Contractor is unable to certify to any of the statements as listed in Sections a.2., a.3., or a.4., above, the Contractor or its Sub-Contractor shall submit a written explanation to the DOE. The certification or explanation shall be considered in connection with the DOE's determination whether to enter into Contract.
- d. The Contractor shall provide immediate written notice to the DOE if, at any time, the Contractor or its Sub-Contractor, learn that its Debarment and Suspension certification has become erroneous by reason of changed circumstances.

Contractor Initials JT
Date 5/13/20

Exhibit F

Anti-Lobbying

The Contractor agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, execute the following Certification:

The Contractor certifies, by signing and submitting this contract, to the best of his/her knowledge and belief, that:

- a. No federal appropriated funds have been paid or shall be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence any officer or employee of any State or Federal Agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any Federal contract, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal amendment, or modification of any Federal contract grant, loan, or cooperative agreement.
- b. If any funds other than federally appropriated funds have been paid or shall be paid to any person for influencing or attempting to influence an officer or employee of any Federal Agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit the "Disclosure of Lobbying Activities" form in accordance with its instructions (<http://www.whitehouse.gov/omb/grants/sfillin.pdf>).
- c. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making and entering into this transaction imposed by Section 1352, Title 31 and U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.
- d. The Contractor also agrees, by signing this contract that it shall require that the language of this certification be included in subcontracts with all Sub-Contractor(s) and lower-tier Sub-Contractors which exceed \$100,000 and that all such Sub-Contractors and lower-tier Sub-Contractors shall certify and disclose accordingly.
- e. The DOE shall keep the firm's certification on file as part of its original contract. The Contractor shall keep individual certifications from all Sub-Contractors and lower-tier Sub-Contractors on file. Certification shall be retained for three (3) years following completion and acceptance of any given project.

Contractor Initials

Date

JT
5/13/20

Exhibit G

Rights to Inventions Made Under a Contract, Copy Rights and

Confidentiality Rights to Inventions Made Under a Contract or Agreement

Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the DOE.

Any discovery or invention that arises during the course of the contract shall be reported to the DOE. The Contractor is required to disclose inventions promptly to the contracting officer (within 2 months) after the inventor discloses it in writing to contractor personnel responsible for patent matters. The awarding agency shall determine how rights in the invention/discovery shall be allocated consistent with "Government Patent Policy" and Title 37 C.F.R. § 401.

Confidentiality

All Written and oral information and materials disclosed or provided by the DOE under this agreement constitutes Confidential Information, regardless of whether such information was provided before or after the date on this agreement or how it was provided.

The Contractor and representatives thereof, acknowledge that by making use of, acquiring or adding to information about matters and data related to this agreement, which are confidential to the DOE and its partners, must remain the exclusive property of the DOE.

Confidential information means all data and information related to the business and operation of the DOE, including but not limited to all school and student data contained in NH Title XV, Education, Chapters 186-200.

Confidential information includes but is not limited to, student and school district data, revenue and cost information, the source code for computer software and hardware products owned in part or in whole by the DOE, financial information, partner information (including the identity of DOE partners), Contractor and supplier information, (including the identity of DOE Contractors and suppliers), and any information that has been marked "confidential" or "proprietary", or with the like designation. During the term of this contract the Contractor agrees to abide by such rules as may be adopted from time to time by the DOE to maintain the security of all confidential information. The Contractor further agrees that it will always regard and preserve as confidential information/data received during the performance of this contract. The Contractor will not use, copy, make notes, or use excerpts of any confidential information, nor will it give, disclose, provide access to, or otherwise make available any confidential information to any person not employed or contracted by the DOE or subcontracted with the Contractor.

Ownership of Intellectual Property

The DOE shall retain ownership of all source data and other intellectual property of the DOE provided to the Contractor in order to complete the services of this agreement. As well, the DOE will retain copyright ownership for any and all materials, patents and intellectual property produced, including, but not limited to, brochures, resource directories, protocols, guidelines, posters, or reports. The Contractor shall not reproduce any materials for purposes other than use for the terms under the contract without prior written approval from the DOE.

Contractor Initials

Date 5/13/20

EXHIBIT H

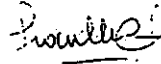
STATEMENT of ACCEPTANCE of Special Provisions

The organization will comply with the provisions of the US Code of Federal Regulations 34 CFR 364 and the following US Circular, if applicable: Office of Management and Budget (OBM) Circular A-110 "Uniform Administrative Non-Profit Organizations."

Superintendent of Schools or
Chief Officer of Agency:


Signature

Local Director of Project:



Date Signed: 05/13/20

Contractor Initials

Date

JT

5/13/20

EXHIBIT I

GENERAL EDUCATION PROVISIONS ACT (GEPA) Sec. 427 Attestation – WORKFORCE INVESTMENT ACT, TITLE II – ADULT EDUCATION AND FAMILY LITERACY

This attestation outlines the steps that International Institute of New England will ensure be taken should the Adult Education application be funded.

The purpose of this requirement is to assist the United States Department of Education in implementing its mission to ensure equal access to education and to promote educational excellence.

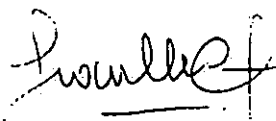
If funded, the following steps will be taken to ensure equitable access to and equitable participation in the project or activity to be conducted with federal adult education assistance by addressing the access needs of students, teachers, and other program beneficiaries in order to overcome barriers to equitable participation, including barriers based on gender, race, color, national origin, disability and age.

The Act highlights six types of barriers that can impede equitable access or participation: gender, race, national origin, color, disability, or age. Based on local circumstances, determine whether these or other barriers may prevent students, teachers, etc., from such access or participation in the federally-funded project or activity. Please describe the steps to be taken to comply with the GEPA requirements.

- For program participants that speak other languages, IINE staff supports interpretation in the following languages: Swahili, Kinyarwanda, Rehinge, Burmese, Kifulero, Lingala, Arabic, French, Hindi, Nepali, Mandarin, and Spanish. IINE operates PinPoint translation services in the Manchester office, which has 55 languages available locally. Multiple Ethnic Community-Based Organizations (ECBOs) are also available to provide additional language support, as needed, on a daily basis during the service period.
- IINE offers the following short- and long-term integration services aimed at providing a pathway to early self-sufficiency for all program participants: in-house ESOL classes, employment services, and assists clients to enroll in training programs in the community.
- IINE provides access to transportation services for program participants who, due to financial resources and/or medical conditions, face barriers accessing our services.
- IINE works closely with other local organizations to ensure proper referral and a smooth transition to other services for program participants with specific needs for programs/services we do not offer.

Project Director: (Name and Title) Elsa Cipriani, IINE-Manchester, Managing Director

Signature of Project Director:



Date: 5/13/20

Contractor Initials

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Date 5/13/20

EXHIBIT J

BUY AMERICA ACT

PURCHASE OF AMERICAN-MADE EQUIPMENT AND PRODUCTS.— In the case of any equipment or product that may be authorized to be purchased with financial assistance provided using funds made available under title I or II or under the Wagner-Peyser Act (29 U.S.C. 49 et seq.), it is the sense of Congress that entities receiving the assistance should, in expending the assistance, purchase only American-made equipment and products.

This statement is provided in accordance with Section 502 of the Workforce Innovation and Opportunities Act of 2014.

Contractor Initials JT
Date 5/13/20

State of New Hampshire

Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that INTERNATIONAL INSTITUTE OF NEW ENGLAND is a New Hampshire Trade Name registered to transact business in New Hampshire on February 22, 2016. 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: 740351

Certificate Number: 0004913838



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 13th day of May A.D. 2020.

A handwritten signature in black ink, appearing to read "Wm Gardner".

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer of the International Institute of New England _____
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on December 1, 2015, at which a quorum of the Directors/shareholders were present and voting.

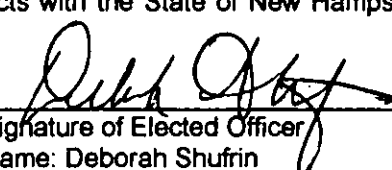
(Date)

VOTED: That Jeffrey Thielman, Chief Executive Officer and President (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of the International Institute of New England 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 termination to which this certificate is attached. This authority **remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 4/29/20



Signature of Elected Officer
Name: Deborah Shufrin
Title:

[Due to COVID-19, notary participation is unavailable at this time.]
STATE OF MASSACHUSETTS

County of _____

The foregoing instrument was acknowledged before me this _____ day of _____, 20____,

By _____
(Name of Elected Clerk/Secretary/Officer of the Agency)

(Notary Public/Justice of the Peace)

(NOTARY SEAL)

Commission Expires: _____



CERTIFICATE OF LIABILITY INSURANCE

Page 1 of 1

DATE (MM/DD/YYYY)
05/01/2020

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 Willis Towers Watson Northeast, Inc. fka Willis of Massachusetts, Inc. c/o 26 Century Blvd P.O. Box 305191 Nashville, TN 372305191 USA	CONTACT Willis Towers Watson Certificate Center NAME: PHONE (A/C, No. Ext): 1-877-945-7378 FAX (A/C, No): 1-888-467-2378 E-MAIL ADDRESS: certificates@willis.com	
	INSURER(S) AFFORDING COVERAGE INSURER A: Philadelphia Indemnity Insurance Company INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	
INSURED International Institute of New England 2 Boylston Street, STE 3 Boston, MA 02116	NAIC # 18058	

COVERAGES	CERTIFICATE NUMBER: W16392550	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 type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:	Y		[REDACTED]	05/05/2020	05/05/2021	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
							\$
A	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY			[REDACTED]	05/05/2020	05/05/2021	COMBINED SINGLE LIMIT (Ea accident) \$
	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 \$ 10,000			[REDACTED]	05/05/2020	05/05/2021	EACH OCCURRENCE \$ 5,000,000
	AGGREGATE \$ 5,000,000						
	\$						
	\$						
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	N/A	[REDACTED]	10/1/19	10/1/20	PER STATE <input type="checkbox"/> OTH-ER <input type="checkbox"/> N/A	
						E.L. EACH ACCIDENT \$ \$500,000	
						E.L. DISEASE - EA EMPLOYEE \$ \$500,000	
						E.L. DISEASE - POLICY LIMIT \$ \$500,000	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) Named Insured includes International Institute of New Hampshire, Inc. and International Institute of Lowell, Inc. Boston Redevelopment Authority dba the Boston Planning & Development Agency are included as an Additional Insured as respects to General Liability as required by contract.

CERTIFICATE HOLDER State of New Hampshire Department of Education 101 Pleasant Street Concord, NH 03301	CANCELLATION 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 Julia M Powers
--	--



International
Institute of
New England

Mission Statement

The mission of the International Institute of New England is to create opportunities for refugees and immigrants to succeed through resettlement, education, career advancement, and pathways to citizenship.



International
Institute of
New England

100
YEARS OF WELCOMING
NEW AMERICANS

FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Contents
September 30, 2019 and 2018

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Statements of Financial Position	2
Statements of Activities and Changes in Net Assets	3
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50 Washington Street
Westborough, MA 01581
508.388.9100
aaicpa.com

Independent Auditor's Report

To the Board of Directors of
International Institute of New England, Inc.:

Report on the Financial Statements

We have audited the accompanying financial statements of International Institute of New England, Inc. (a Massachusetts nonprofit corporation), which comprise the statements of financial position as of September 30, 2019 and 2018, and the related statements of activities and changes in net assets, cash flows and functional expenses for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of International Institute of New England, Inc. as of September 30, 2019 and 2018, 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.

AAFCPAs, Inc.

Wellesley, Massachusetts
February 11, 2020

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Statements of Financial Position
September 30, 2019 and 2018

Assets	2019	2018
Current Assets:		
Cash	\$ 303,109	\$ 432,887
Short-term investments	600,000	800,000
Contracts, contributions and other receivables	940,079	713,203
Prepaid expenses and other	75,131	113,891
Fund held for others	-	47,000
Total current assets	1,918,319	2,106,981
Investments	6,389,743	6,595,749
Property and Equipment, net	1,728,194	1,895,424
Security Deposits	100,434	100,434
Total assets	<u>\$ 10,136,690</u>	<u>\$ 10,698,588</u>
Liabilities and Net Assets		
Current Liabilities:		
Accounts payable	\$ 66,190	\$ 43,929
Accrued expenses	372,088	326,886
Current portion of lease incentive	110,782	110,782
Deferred revenue	84,864	60,803
Fund held for others	-	47,000
Total current liabilities	633,924	589,400
Deferred Rent and Lease Incentive, net of current portion	857,417	951,257
Total liabilities	<u>1,491,341</u>	<u>1,540,657</u>
Net Assets:		
Without donor restrictions:		
Operating	7,535,501	8,016,351
Property and equipment	971,188	1,027,634
Total without donor restrictions	8,506,689	9,043,985
With donor restrictions	138,660	113,946
Total net assets	<u>8,645,349</u>	<u>9,157,931</u>
Total liabilities and net assets	<u>\$ 10,136,690</u>	<u>\$ 10,698,588</u>

The accompanying notes are an integral part of these statements.

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INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Statements of Activities and Changes In Net Assets
for the Years Ended September 30, 2019 and 2018

	2019			2018		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues:						
Contract services	\$ 3,694,803	\$ -	\$ 3,694,803	\$ 3,067,101	\$ -	\$ 3,067,101
Grants and contributions	1,779,756	392,684	2,172,440	1,436,205	332,054	1,768,259
Donated goods and services	1,062,113	-	1,062,113	788,778	-	788,778
Program service fees	356,907	-	356,907	161,481	-	161,481
Interest, dividends and other	166,086	-	166,086	188,388	-	188,388
United Way allocation	60,000	-	60,000	92,171	-	92,171
Net assets released from program restrictions	367,970	(367,970)	-	302,059	(302,059)	-
Total revenues	7,487,635	24,714	7,512,349	6,036,183	29,995	6,066,178
Expenses:						
Program services	5,777,290	-	5,777,290	4,664,245	-	4,664,245
General and administrative	1,351,264	-	1,351,264	1,407,189	-	1,407,189
Fundraising	1,079,977	-	1,079,977	764,120	-	764,120
Total expenses	8,208,531	-	8,208,531	6,835,554	-	6,835,554
Changes in net assets from operations	(720,896)	24,714	(696,182)	(799,371)	29,995	(769,376)
Net Investment Gain	192,629	-	192,629	269,136	-	269,136
Loss on Disposal of Property and Equipment	(9,029)	-	(9,029)	-	-	-
Changes in net assets	(537,296)	24,714	(512,582)	(530,235)	29,995	(500,240)
Net Assets:						
Beginning of year	9,043,985	113,946	9,157,931	9,574,220	83,951	9,658,171
End of year	\$ 8,506,689	\$ 138,660	\$ 8,645,349	\$ 9,043,985	\$ 113,946	\$ 9,157,931

The accompanying notes are an integral part of these statements.

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INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Statements of Cash Flows

For the Years Ended September 30, 2019 and 2018

	2019	2018
Cash Flows from Operating Activities:		
Changes in net assets	\$ (512,582)	\$ (500,240)
Adjustments to reconcile changes in net assets to net cash used in operating activities:		
Net investment gain	(192,629)	(269,136)
Loss on disposal of property and equipment	9,029	-
Depreciation	282,936	255,324
Amortization of lease incentive	(110,784)	(110,784)
Changes in operating assets and liabilities:		
Contracts, contributions and other receivables	(226,876)	163,904
Prepaid expenses and other	38,760	(88,299)
Security deposits	-	(3,692)
Accounts payable	22,261	15,471
Accrued expenses	45,202	18,441
Deferred revenue	24,061	27,307
Deferred rent	16,944	29,194
Net cash used in operating activities	(603,678)	(462,510)
Cash Flows from Investing Activities:		
Proceeds from sale/transfer of investments	775,050	774,950
Acquisition of property and equipment	(124,735)	(254,846)
Investment purchases	(176,415)	(181,415)
Net cash provided by investing activities	473,900	338,689
Net Change in Cash	(129,778)	(123,821)
Cash:		
Beginning of year	432,887	556,708
End of year	\$ 303,109	\$ 432,887

The accompanying notes are an integral part of these statements.

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INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Statement of Functional Expenses

For the Year Ended September 30, 2019

(With Summarized Comparative Totals for the Year Ended September 30, 2018)

	2019			2018	
	Program Services	General and Adminis- trative	Fundraising	Total	Total
Personnel and Related:					
Salaries	\$ 2,492,807	\$ 736,209	\$ 515,678	\$ 3,744,694	\$ 3,234,291
Donated services	913,115	-	-	913,115	863,746
Payroll taxes and fringe benefits	470,743	144,123	98,256	713,122	561,924
Purchased and contracted services	120,332	122,337	16,383	259,052	263,813
Staff training	3,567	4,595	5,149	13,311	7,059
Recruitment	1,566	2,314	-	3,880	11,032
Total personnel and related	4,002,130	1,009,578	635,466	5,647,174	4,741,865
Occupancy:					
Rent and utilities	417,070	50,445	54,643	522,158	517,951
Depreciation	151,394	34,316	16,148	201,858	190,088
Equipment rental	16,393	968	780	18,141	13,995
Repairs and maintenance	9,561	6,899	-	16,460	2,256
Total occupancy	594,418	92,628	71,571	758,617	724,290
Other:					
Client assistance	717,364	-	-	717,364	493,744
Special events	-	-	295,880	295,880	161,215
Donated goods	148,998	-	-	148,998	125,032
Professional fees	-	98,348	-	98,348	137,752
Depreciation	63,141	9,340	8,597	81,078	65,236
Supplies and materials	68,263	9,168	2,418	79,849	70,169
Travel, meetings and conferences	41,013	22,603	12,626	76,242	76,958
Service charges	7,305	51,894	14,813	74,012	55,732
Telephone	64,461	3,366	4,612	72,439	63,547
Insurance	17,079	35,686	-	52,765	52,866
Dues and subscriptions	9,780	14,555	11,687	36,022	21,732
Printing	8,587	117	15,067	23,771	18,772
Advertising	16,049	-	1,041	17,090	7,281
Postage	4,872	1,841	6,199	12,912	8,643
Storage	9,661	334	-	9,995	10,297
Miscellaneous	4,169	1,806	-	5,975	423
Total other	1,180,742	249,058	372,940	1,802,740	1,369,399
Total expenses	\$ 5,777,290	\$ 1,351,264	\$ 1,079,977	\$ 8,208,531	\$ 6,835,554

The accompanying notes are an integral part of these statements.

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INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Statement of Functional Expenses
For the Year Ended September 30, 2018

	Program Services	General and Adminis- trative	Fundraising	Total
Personnel and Related:				
Salaries	\$ 2,102,635	\$ 788,954	\$ 342,702	\$ 3,234,291
Donated services	663,746	-	-	663,746
Payroll taxes and fringe benefits	362,396	141,272	58,256	561,924
Purchased and contracted services	88,022	103,633	72,158	263,813
Staff training	3,345	1,335	2,379	7,059
Recruitment	6,433	4,599	-	11,032
Total personnel and related	3,226,577	1,039,793	475,495	4,741,865
Occupancy:				
Rent and utilities	412,452	61,743	43,756	517,951
Depreciation	142,567	32,315	15,206	190,088
Equipment rental	11,602	1,561	832	13,995
Repairs and maintenance	143	2,113	-	2,256
Total occupancy	566,764	97,732	59,794	724,290
Other:				
Client assistance	493,744	-	-	493,744
Special events	-	-	161,215	161,215
Donated goods	125,032	-	-	125,032
Professional fees	-	137,752	-	137,752
Depreciation	45,587	9,444	10,205	65,236
Supplies and materials	40,413	27,232	2,524	70,169
Travel, meetings and conferences	51,564	18,446	6,948	76,958
Service charges	12,220	31,301	12,211	55,732
Telephone	56,080	4,177	3,290	63,547
Insurance	17,753	35,113	-	52,866
Dues and subscriptions	5,394	4,262	12,076	21,732
Printing	2,964	100	15,708	18,772
Advertising	5,556	-	1,725	7,281
Postage	4,300	1,414	2,929	8,643
Storage	10,297	-	-	10,297
Miscellaneous	-	423	-	423
Total other	870,904	269,664	228,831	1,369,399
Total expenses	\$ 4,664,245	\$ 1,407,189	\$ 764,120	\$ 6,835,554

The accompanying notes are an integral part of these statements.

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INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2019 and 2018

1. OPERATIONS AND NONPROFIT STATUS

International Institute of New England, Inc. (the Institute) is a nonprofit organization that provides assistance to the immigrant and refugee populations of Massachusetts and New Hampshire. In fiscal years 2019 and 2018, there were approximately 2,500 and 1,800 unduplicated people, respectively, from approximately 100 countries that benefited from the Institute's services, gaining the knowledge and skills necessary for their integration into American life. The Institute's services include English and literacy classes, citizenship education, job training and placement, legal aid and counseling services, and case management.

The Institute is exempt from Federal income taxes as an organization (not a private foundation) formed for charitable purposes under Section 501(c)(3) of the Internal Revenue Code (IRC). The Institute is also exempt from state income taxes. Contributions made to the Institute are deductible by donors within the requirements of the IRC.

2. SIGNIFICANT ACCOUNTING POLICIES

The Institute prepares its financial statements in accordance with generally accepted accounting standards and principles (U.S. GAAP) established by the Financial Accounting Standards Board (FASB). References to U.S. GAAP in these notes are to the FASB Accounting Standards Codification (ASC).

Adoption of New Accounting Standard

During fiscal year 2019, the Institute adopted FASB's Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. This ASU modified the current guidance over several criteria, of which the following affected the Institute's financial statements:

- Net assets are segregated into two categories, "with donor restrictions" and "without donor restrictions", as opposed to the previous requirement of three classes of net assets (see page 11).
- Qualitative and quantitative information relating to management of liquidity and the availability of financial assets to cover short-term cash needs within one year from the statement of financial position date (see Note 10).
- A more detailed explanation of the methods used to allocate costs among program and supporting services (see page 9).

The adoption of this ASU did not impact the Institute's net asset classes, results of operations, or cash flows for the year ended September 30, 2018. This ASU has been applied retrospectively to all periods presented. In accordance with the ASU, the Institute has elected to omit disclosures about liquidity and availability of resources for fiscal year 2018.

Statements of Activities and Changes in Net Assets

Transactions deemed by management to be ongoing, major, or central to the provision of program services are reported as revenues and expenses in the accompanying statements of activities and changes in net assets. Non-operating activity includes net investment gains and a loss on disposal of property and equipment.

Estimates

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2019 and 2018

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment and Depreciation

Property and equipment are recorded at cost when purchased or at fair value at the date of donation. Property and equipment are depreciated using the straight-line method over the following estimated useful lives:

	Estimated Useful Life	2019	2018
Leasehold improvements	Lesser of life of lease or 10 years	\$ 1,928,778	\$ 1,891,175
Furniture and equipment	3 - 10 years	589,571	525,374
Vehicles	5 years	23,064	23,064
		<u>2,541,413</u>	<u>2,439,613</u>
Less - accumulated depreciation		<u>819,219</u>	<u>544,189</u>
Net property and equipment		<u>\$ 1,722,194</u>	<u>\$ 1,895,424</u>

Depreciation expense was \$282,936 and \$255,324 for the years ended September 30, 2019 and 2018, respectively.

Allowance for Doubtful Accounts

The allowance for doubtful accounts is recorded based on management's analysis of specific accounts and their estimate of amounts that may be uncollectible, if any. No allowance for doubtful accounts was deemed necessary as of September 30, 2019 or 2018.

Cash

For the purpose of the statements of cash flows, cash does not include cash held in the investment portfolio.

Fair Value Measurements

The Institute follows the accounting and disclosure standards pertaining to ASC Topic, *Fair Value Measurements*, for qualifying assets and liabilities. Fair value is defined as the price that the Institute would receive upon selling an asset or pay to settle a liability in an orderly transaction between market participants.

The Institute uses a framework for measuring fair value that includes a hierarchy that categorizes and prioritizes the sources used to measure and disclose fair value. This hierarchy is broken down into three levels based on inputs that market participants would use in valuing the financial instruments based on market data obtained from sources independent of the Institute. Inputs refer broadly to the assumptions that market participants would use in pricing the financial instrument, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the financial instrument developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset developed based on the best information available.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2019 and 2018

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value Measurements (Continued)

The three-tier hierarchy of inputs is as follows:

Level 1 - Inputs that reflect unadjusted quoted prices in active markets for identical assets at the measurement date.

Level 2 - Inputs other than quoted prices that are observable for the asset either directly or indirectly, including inputs in markets that are not considered to be active.

Level 3 - Inputs that are unobservable and which require significant judgment or estimation.

An asset or liability's level within the framework is based upon the lowest level of any input that is significant to the fair value measurement.

Investments

Investments are recorded in the financial statements at fair value. If an investment is directly held by the Institute and an active market with quoted prices exists, the market price of an identical security is used to report fair value. Reported fair values of shares in mutual funds are based on share prices reported by the funds as of the last business day of the fiscal year. The Institute's interest in a limited liability partnership is reported at the net asset value (NAV) reported by fund managers, which is used as a practical expedient to estimate fair value, unless it is probable that all or a portion of the investment will be sold for an amount different from NAV. As of September 30, 2019 and 2018, the Institute had no plans to sell this investment.

Revenue Recognition

Grants and contributions without donor restrictions are recognized as revenue without donor restrictions upon receipt or when unconditionally pledged. Contract service revenue and program service fee revenue are recognized when services are performed and costs are incurred.

Donor restricted grants and contributions are recorded as revenue with donor restrictions when received or unconditionally pledged. When a donor restriction is met (i.e., when a purpose restriction is met or a time restriction ends), net assets with donor restrictions are transferred to net assets without donor restrictions as net assets released from restrictions.

All other revenue is recognized as earned.

Expense Allocations

Program expenses include direct expenses, as well as indirect expenses, which are allocated based upon management's estimate of the percentage attributable to each program.

Certain categories of expenses are attributable to more than one program or supporting function and are allocated on a reasonable basis that is consistently applied. The expenses that are allocated are personnel and related, which are allocated on the basis of estimates of time and effort; occupancy and depreciation, which are allocated on a square footage basis; and other operating expenses, which are allocated based on management's estimate of usage.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2019 and 2018

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Advertising Costs

Costs incurred for producing and communicating advertising are expensed when incurred and are reflected as advertising on the accompanying statements of functional expenses. Advertising expense was \$17,090 and \$7,281 for the years ended June 30, 2019 and 2018, respectively.

Donated Goods and Services

The Institute receives donated goods and services in various aspects of its program services. The value of the donated items is based on values assigned or estimates made by the donors. Donated goods include food and clothing; and donated services include legal, teaching, and consulting work. Donated items received were as follows:

	<u>2019</u>	<u>2018</u>
Donated services	\$ 913,115	\$ 663,746
Donated goods	<u>148,998</u>	<u>125,032</u>
	<u>\$ 1,062,113</u>	<u>\$ 788,778</u>

The Institute also receives a substantial amount of donated administrative services. Many individuals volunteer their time and perform a variety of tasks that help the Institute accomplish its goals. These services do not meet the criteria for recognition as contributed services under U.S. GAAP and, accordingly, are not included in the accompanying financial statements.

Subsequent Events

Subsequent events have been evaluated through February 11, 2020, which is the date the financial statements were available to be issued. There were no events that met the criteria for recognition or disclosure in the financial statements.

Deferred Revenue

Deferred revenue consists of contract advances. These amounts will be recognized as revenue as the services are provided and costs are incurred.

Income Taxes

The Institute accounts for uncertainty in income taxes in accordance with ASC Topic, *Income Taxes*. This standard clarifies the accounting for uncertainty in tax positions and prescribes a recognition threshold and measurement attribute for the financial statements regarding a tax position taken or expected to be taken in a tax return. The Institute has determined that there are no uncertain tax positions which qualify for either recognition or disclosure in the financial statements at September 30, 2019 or 2018.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2019 and 2018

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets

Net Assets Without Donor Restrictions:

Net assets without donor restrictions are those net resources that bear no external restrictions and are generally available for use by the Institute. The Institute has grouped its net assets without donor restrictions into the following categories:

Operating - represents funds available to carry on the operations of the Institute.

Property and equipment - reflect and account for the activities relating to the Institute's property and equipment, net of related liabilities.

Net Assets With Donor Restrictions:

The Institute receives contributions and grants that are designated by donors for specific purposes or time periods. These contributions are recorded as net assets with donor restrictions until they are either expended for their designated purposes or as the time restrictions lapse. Net assets with donor restrictions as of September 30, 2019 and 2018, are purpose restricted.

3. RETIREMENT PLAN

The Institute has a defined contribution retirement plan covering all eligible employees over the age of twenty-one who have completed a minimum of 1,000 hours of service within each of their first two years of employment. Employee contributions are vested immediately into the plan upon eligibility. The Institute made \$74,120 and \$43,365 of matching contributions to the plan during the years ended September 30, 2019 and 2018, respectively, which are included in payroll taxes and fringe benefits in the accompanying statements of functional expenses.

4. INVESTMENTS

Investments, which are stated at fair value (see Note 2) in the accompanying statements of financial position, are as follows:

<u>2019</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market funds	\$ 45,216	\$ -	\$ -	\$ 45,216
Mutual funds:				
Equities	4,431,162	-	-	4,431,162
Fixed Income	<u>1,244,737</u>	<u>-</u>	<u>-</u>	<u>1,244,737</u>
	<u>\$ 5,721,115</u>	<u>\$ -</u>	<u>\$ -</u>	<u>5,721,115</u>
Limited liability partnership (see page 12)				<u>1,268,628</u>
Total Investments				<u>\$ 6,989,743</u>

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2019 and 2018

4. INVESTMENTS (Continued)

2018	Level 1	Level 2	Level 3	Total
Money market funds	\$ 435,546	\$ -	\$ -	\$ 435,546
Mutual funds:				
Equities	4,307,488	-	-	4,307,488
Fixed Income	<u>1,464,108</u>	<u>-</u>	<u>-</u>	<u>1,464,108</u>
	<u>\$ 6,207,142</u>	<u>\$ -</u>	<u>\$ -</u>	<u>6,207,142</u>
Limited liability partnership (see below)				<u>1,188,607</u>
Total Investments				<u>\$ 7,395,749</u>

In accordance with Accounting Standards Update (ASU) 2015-07, the Institute's investment in a limited liability partnership is valued at fair value using the NAV per share (or its equivalent) practical expedient and has not been classified in the fair value hierarchy. The fair value amounts presented in the above tables are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of financial position (see Note 2).

Investments are reported in the accompanying statements of financial position as current or long-term assets based on management's intent with respect to the use of the investments. At September 30, 2019 and 2018, \$600,000 and \$800,000, respectively, were reported as current investments as management's intent is to use these funds for operations in the subsequent year.

The investments are not insured and are subject to market fluctuation.

5. CONCENTRATIONS

The Institute maintains its cash balances with a couple banks. The Federal Deposit Insurance Corporation (FDIC) insures balances at each bank up to certain amounts. At certain times during the year, cash balances exceeded the insured amounts. The Institute has supplemental coverage at one bank, which insures the portion of deposits in excess of the FDIC's limit. The Institute has not experienced any losses in such accounts. Management believes the Institute is not exposed to any significant credit risk on its operating cash balance.

Funding agencies and donors exceeding 10% of the Institute's operating revenue and support (excluding donated goods and services) or contracts, contributions and other receivables as of and for the years ended September 30, 2019 and 2018, are as follows:

Funder	Operating Revenue and Support %		Contracts, Contributions and Other Receivables %	
	2019	2018	2019	2018
Commonwealth of Massachusetts	17%	18%	19%	21%
U.S. Committee for Refugees and Immigrants	16%	16%	18%	6%
State of New Hampshire	7%	10%	6%	7%
Private Donor	- %	2%	- %	14%

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2019 and 2018

6. FUNDING

The Institute received approximately \$2,640,000 and \$2,288,000 of its funding from government agencies for the years ended September 30, 2019 and 2018, respectively, all of which are subject to audit by the specific government agency. In the opinion of management, the results of such audits, if any, will not have a material effect on the financial position of the Institute as of September 30, 2019 and 2018, or on the changes in its net assets for the years then ended.

7. LEASE AGREEMENTS

The Institute leases its main office space in Boston, Massachusetts under an agreement that runs through July 2026. Monthly lease payments for fiscal years 2019 and 2018 were approximately \$41,000 and \$40,000, respectively, and increase throughout the term of the lease. The Institute records rent on a straight-line basis over the term of the lease. The difference between the monthly lease payments and the related rent expense for a given year is recorded as deferred rent. The straight-line rent expense combines the escalation amounts and an initial three month rent free period. At September 30, 2019 and 2018, deferred rent was \$211,193 and \$194,249, respectively, and is included in deferred rent and lease incentive in the accompanying statements of financial position.

The lease agreement also included a tenant improvement allowance of \$1,107,822 in the form of a reimbursement for construction and related costs incurred by the Institute for leasehold improvements. This improvement allowance is reported as a liability and is being amortized over the lease term. The improvement allowance is included in deferred rent and lease incentives in the accompanying statements of financial position. Amortization of the lease incentive was \$110,784 during each of the years ended September 30, 2019 and 2018, and is netted with rent and utilities in the accompanying statements of functional expenses.

The Institute leases program and administrative space under various operating leases and tenant-at-will agreements. These leases expire at various dates through January 2025. The leases require the Institute to maintain certain insurance coverage and pay for its proportionate share of real estate taxes and operating expenses.

Facility rent expense under all leases was approximately \$500,000 and \$494,000 for the years ended September 30, 2019 and 2018, respectively, which is included in rent and utilities in the accompanying statements of functional expenses.

The Institute also has a copier lease with monthly payments through June 2022.

Future minimum lease payments under the lease agreements for the next five fiscal years are as follows:

2020	\$ 622,396
2021	\$ 617,014
2022	\$ 587,850
2023	\$ 557,880
2024	\$ 553,247

8. RELATED PARTY TRANSACTIONS

The Institute's President and Chief Executive Officer (CEO) is also a member of the Board of Directors. Compensation and employee benefits for services provided as the President and CEO are determined by the independent members of the Board of Directors and are based on performance objectives.

The Institute's Chief Financial Officer is also the Institute's Treasurer.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2019 and 2018

9. FUNDS HELD FOR OTHERS

Funds held for others represent amounts held by the Institute on behalf of another agency. This arrangement ended during fiscal year 2019.

10. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Institute's financial assets available within one year from the statement of financial position date for general operating expenses are as follows:

Financial assets:	
Cash	\$ 303,109
Short-term investments	600,000
Contracts, contributions and other receivables	<u>940,079</u>
	1,843,188
Less - purpose restricted cash and grants receivable	<u>138,660</u>
Total financial assets and liquidity resources available within one year	<u>\$ 1,704,528</u>

The Institute is substantially supported by grants and contributions without donor restrictions and contract service revenue. As part of the Institute's liquidity management, the Institute has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

11. RECLASSIFICATIONS

Certain amounts in the fiscal year 2018 financial statements have been reclassified to conform with the fiscal year 2019 presentation.



International
Institute of
New England

Board Composition

Name	First Elected to the Board at the Annual Meeting:	Eligible To Serve Until Annual Meeting:	Current Term Ends at Annual Meeting:	Gender	Professional Affiliation	Board Committee Membership
Christina Bai*	2018 (Election, Feb. 2019) (retroactive to Dec. 2018)	2027	2021	F	Founder and Board Chair, CollegeFindMe	Development
Doug Bailey	2016	2025	2019	M	Senior Vice President, Rasky Partners	Program
Tara Chynoweth*	2017 (Election, Feb. 2018, retroactive to Dec. 2017)	2026	2020	F	Senior, Environmental, Health & Safety Specialist, Hologic, Inc.	Development
Zoltan Csizma*	2002 (left in 2011, rejoined in 2012)	2021	2021	M	Retired Chief Human Resources Officer, Genzyme	Ex-officio to all committees; Chair, of Nominations & Governance
Ginger Gregory	2016 (Election, Feb. 2017, retroactive to Dec. 2016)	2025	2019	F	Chief Human Resources Officer, Biogen	Development
Avak Kahvejian*	2017 (Election, April 2018, retroactive to Dec. 2017)	2026	2020	M	Partner, Flagship Pioneering	Development, Nominations & Governance
Daniel Arrigg Koh	2018 (Election, May 2019, retroactive to Dec. 2018)	2027	2021	M	Partner/Chief Operating Officer, HqO	Administration, Finance & Real Estate
William Krause	2015	2024	2021	M	Vice President, Northern Trust	Program, Investment (Co-Chair), AFRC
Shari Loessberg	2016	2025	2019	F	Professor, Sloane School, MIT	Development (Chair), Nominations & Governance
Bopha Malone*	2018 (Election, May 2019, retroactive to Dec. 2018)	2027	2021	F	Vice President, Enterprise Bank	Development, Program
Theo Melas-Kyriazi*	2017 (Election, Feb. 2018, retroactive to Dec. 2017)	2026	2020	M	Executive Partner, Flagship Pioneering	Administration, Finance & Real Estate (Chair)
Frederick Millham, M.D.	2015	2024	2021	M	Chief of Surgery, South Shore Hospital	Administration, Finance & Real Estate
Deborah Shufin	2015 (Election was Feb. 2016, retroactive to Dec. 2015)	2024	2021	F	Director of Investments, Brandeis University	Program (Chair); Investment (Co-Chair)

Nominations

*Foreign Born

Elsy Cipriani, MPA



EXPERIENCE

International Institute of New England, Manchester, NH --Managing Director / June 2019 - Present

- Responsible for the planning, development, and implementation of all programs, including grant and contract development, reporting, and policy setting for program activities.
- Assess and evaluate program effectiveness and outcomes to ensure responsiveness to client needs. Work with program staff to implement program modifications to reflect contractual regulations, client needs, and the IINE mission and goals.
- Develop new programming in the areas of youth sports and academics, as well as adult education, employment, skills training, community services, and citizenship that are financially sustainable.
- Provide professional development opportunities that align with staff needs, contractual regulations, and programmatic needs.
- Build and maintain relationships and partnerships with community-based and student-serving organizations in New Hampshire.

Heading Home, Boston, MA -- Senior Director of Programs

August 2018 - July 2019

- Built and guided a diverse team of professionals towards aggressive goals while maintaining positive team culture, particularly during times of organizational growth and change.
- Responsible for the designing and implementation of tracking, monitoring, and evaluation systems for all agency's programs.
- Ensured programs operate within the approved budgets and grant agreements as well as monitoring and approving all budgeted program expenditures.
- Collaborated with community partners and the State to make positive improvements towards the Emergency Assistance system in Massachusetts.

Heading Home, Boston, MA -- Director of Family Services

July 2016 - July 2018

- Provided regular supervision, support, and personalized professional development for all Youth and Family Services programs staff.
- Oversaw the delivery of client services, evaluated programs, impact, and recommended program/policy changes.
- Collaborated with the CDO and Data Team to develop and implement the tracking of process and outcome data for the Family Services portfolio of programs.

SKILLS

Wide experience in program management and development.

Successful record working together with and managing multicultural teams.

High commitment to work with and serve vulnerable populations.

EDUCATION

Master in Public Administration
Strayer University

BA, Economics
Pontificia Universidad Católica del Ecuador 2005

LANGUAGES

English and Spanish

AWARDS AND PUBLICATIONS

Hispanic Heritage Award
2018. Award provided by the Boston City Council for my work with Latino communities in Boston.

Paradigmas del Refugio
Colombiano en Quito. Jesuit Refugee Service 2006.

Colombia, más allá de la migración: El refugio humanitario. Jesuit Refugee Services 2004.

- Represented Heading Home at community meetings, including those sponsored by Homes for Families, United Way, Cambridge Housing Authority and the Department of Housing and Community Development (DHCD).

Boston Public Health Commission, Boston, MA - Director of Planning Council / January 2015 - July 2016

- Managed Planning Council staff and all Council-related activities and act as intermediary between the Planning Council, community, and government.
- Worked to retain and increase participation of current members, and developed recruitment plans to attract new applicants, particularly from underrepresented minority communities.
- Developed funding streams and needs assessment reports, and participated heavily in the drafting of yearly grant applications.
- Coordinated and conducted skill-building trainings for Council members. Researched and recommended new projects and workshops.

Southern Jersey Family Medical Centers, Hammonton, NJ - Community Programs Manager / September 2013 - February 2015

- Designed, implemented and evaluated different community programs with the goal of improving health outcomes among migrant farm workers and other target populations.
- Oversaw the implementation of the Affordable Care Act across 7 community health centers and surrounding communities, through partnerships with local agencies, schools, and businesses.
- Responsible for all programs' fiscal management.
- Managed Mobile Medic logistics, and personnel to make sure we reached out to populations in need in our area of service. This service was targeted primarily to Haitian and Mexican farm workers.

La Casa de Don Pedro, Newark, NJ - Health Services Manager / October 2009 - September 2013

- Responsible for the operations and continuous improvement of all community health programs.
- Designed and implemented community programs' curriculums based on target population's needs.
- Developed partnerships with local agencies and schools to support the delivery of our programs.
- Trained and managed programs' staff, interns and volunteers.
- Responsible for fiscal management, and reporting to programs' grantors.

California Rural Legal Assistance, Marysville, CA - Community Worker / July 2006 - August 2009

- Identified target population's needs through direct outreach and networking.
- Developed and manage the office's marketing and outreach

VOLUNTEER EXPERIENCE

Vida AfroLatina

2018 to present

Co-Chair for the Board of Advisors.

FC Blazers Soccer League

2015 to 2017

Created marketing materials and support during games.

When and Where I Enter

2012 to 2014

Translated grant applications from Colombia and Ecuador.

initiatives.

- Designed and delivered educational workshops on health, housing, labor, and consumer rights.

Jesuit Refugee Service, Ecuador - Lead Researcher/Field Office Coordinator
January 2001 - October 2005

- Designed and implemented a two years study to determine the living conditions of Colombian refugees in Quito, Ecuador.
- Raised all the necessary funding to implement research study, and the opening of an office to serve refugees in Quito, Ecuador.

Kayla Rossmeissl

SKILLS SUMMARY

- ◆ Facilitate Professional Development Trainings
- ◆ Teaching English as a Second Language (TESOL)
- ◆ Proficiency in Microsoft Office & Google Suite Products
- ◆ Develop Curricula
- ◆ Research Best Practices
- ◆ Team Building & Working
- ◆ Grant Writing
- ◆ Conversational Swedish

WORK EXPERIENCE

Lead Instructor & Education Programming Specialist *International Institute of New England, Manchester, NH* May 2019 to Present

- ◆ Direct citizenship preparation courses at two sites in Lowell, MA and Manchester, NH.
- ◆ Create two-year strategic timeline for USCIS citizenship preparation courses for future growth.
- ◆ Participate in NH Bureau of Adult Education director meetings and RFP proposal conferences.
- ◆ Lead community outreach to spread awareness of IINE programs and create local partnerships.
- ◆ Collaborate with community partners to ensure student success in achieving professional and academic goals.
- ◆ Supervise, train, and mentor educators, interns, and volunteers.
- ◆ Recruit and interview new instructors, interns, and volunteers.
- ◆ Participate in state and federal monitoring by attending interviews, conferences, and providing data.
- ◆ Record data and run reports in internal database (Apicot) and Adult Bureau of Education database (LACES).
- ◆ Train staff on Apicot and innovative digital techniques to ensure accurate measurement of grant outcomes.
- ◆ Co-author grant proposals to expand programmatic offerings in areas of students' needs.
- ◆ Present data-driven programmatic outcomes, weaknesses, and improvements in weekly meetings.
- ◆ Develop and facilitate professional development trainings for educators, interns, and volunteers.
- ◆ Observe and provide constructive feedback to instructional staff on a bi-monthly basis.
- ◆ Create a teaching manual of best practices to ensure education programs remain sustainable.
- ◆ Develop and teach Integrated English Literacy and Civics Education (IELCE) curricula to adult English learners.

Certified National STAR EBRI Trainer *New Hampshire Adult Bureau of Education, Concord, NH* August 2018 to Present

- ◆ Organize and lead first official STAR EBRI training for New Hampshire and Vermont adult educators.
- ◆ Advise program directors on programmatic improvements related to evidence-based reading instruction (ELI).
- ◆ Coach educators on counseling upper management with suggestions in optimizing student learner outcomes.
- ◆ Organize and facilitate three face-to-face day-long trainings for NH and VT adult educators.
- ◆ Collaborate with Vermont and New Hampshire's state professional development directors.
- ◆ Develop and create timelines and modify training materials from Manhattan Strategies Group STAR training.
- ◆ Provide weekly feedback on participant online submissions on the STAR learning platform.
- ◆ Encourage and coach participants to complete assigned modules in a timely manner.

Master's Assistant *Southern New Hampshire University, Manchester, NH* June 2017 to August 2018

- ◆ Coach international intensive English program (IIEP) students in academic research writing.
- ◆ Mentor master in business students in presentation skills.
- ◆ Assist fellow master in science of TESOL peers in lesson planning, research writing, and presentations.
- ◆ Lead campus outreach to educate graduate students of Learning Commons Center's free tutor opportunities.

ESL Instructor & Cultural Orientation Trainer *International Institute of New England, Manchester, NH* October 2015 to May 2019

- ◆ Teach literacy to advanced College & Career Readiness English classes to adult refugees and immigrants.
- ◆ Lead Cultural Orientation to newly arrived refugee and immigrant adults.
- ◆ Create student-centered lessons, calculate and record grades in Microsoft Office and Google Suite products.
- ◆ Develop curricula and efficient methods to track students' progress.
- ◆ Record data and run reports in Apicot and LACES.
- ◆ Mentor students on job applications, cover letters, resumes, and essays for college applications.
- ◆ Mentor undergraduate and graduate TEFL or TESOL students and organize ESL volunteers.

Teaching English as a Foreign Language (TEFL) College Instructor *Peace Corps, China* July 2015 to June 2015

- ◆ Teach Courses: English Speaking & Listening, Pronunciation, and Western Culture to 30-63 students each class.
- ◆ Create authentic, engaging, active, student-centered English lesson plans, worksheets, quizzes, and exams.
- ◆ Create a safe, creative, and structured classroom environment by encouraging students to work in small groups.
- ◆ Lead one-on-one tutor sessions/counseling with low-level confident students in English/peer interaction skills.
- ◆ Mentor fellow host country national instructors on student-centered lesson planning techniques.

Kayla Rossmeissl

WORK EXPERIENCE CONTINUED

TEFL Teacher Training Program Instructor: *Peace Corps China*

July 2014

- ◆ Teach Courses: Pronunciation, American Education, and Western Culture to 300 English teachers.
- ◆ Introduce new English teaching techniques/language skills by creating student-centered English-related lessons.
- ◆ Build English teachers' confidence in English speaking by being flexible and considerate of teachers' needs.

Ouka Veterinary Hospital: *Animal Care, Neglect, Basic Treatment, Training in Tactically, etc.*

March 2012 to May 2013

- ◆ In-hospital pharmacy inventory manager of non-controlled drugs and dispense approved meds to patients.
- ◆ Pre-surgery patient prep, monitor during surgery, assist veterinarian during surgeries, and recover patients post surgery.
- ◆ Clean, wrap, and sterilize surgical instruments, clean and maintain anesthesia and radiology machines.
- ◆ Canine and feline dental cleaning and radiology, assist veterinarian during tooth extractions, and dispense proper meds.
- ◆ Restrain animal while collecting samples, during examinations, radiographs, and surgical breathing tube placement.
- ◆ Collect/prepare fecal/urine samples, pre-anesthesia and diagnostic bloodwork, heartworm test samples, and ear swab samples.
- ◆ Record patient history from client, follow up call conversations, all pertinent paperwork for surgery in patient record.
- ◆ Input patient history, patient estimates and invoices, client information, and patient appointments into Avimark.
- ◆ Obtain animal's temperature and weight, clipped animal's nails prior to bathing, ear cleaning, and gland expression.

VOLUNTEER EXPERIENCE

Emergencies and Environmental Health Trainer: *Peace Corps China*

June 2015

- ◆ Collaborate with Peace Corps China Medical Officers in developing meaningful trainings for new volunteers.
- ◆ Present on emergencies and environmental health topics during pre-service training for new volunteers.
- ◆ Lead/break out sessions regarding healthy alternatives to cope with home sickness and culture shock.

Leadership Conference Presenter: *Peace Corps China*

May 2015

- ◆ Present on public speaking techniques and charisma to 50 undergraduate students.

Volunteer Advisory Committee (VAC) Chair: *Peace Corps China*

September 2014 to June 2015

- ◆ Collaborate with Country Director (CD) and Peace Corps (PC) China Staff to identify issues in volunteer training programs which includes, but is not limited to training procedures, editing policies and emails.
- ◆ Communicate often with members to maintain transparency of news/developments from office.
- ◆ Facilitate in annual VAC meetings/training sessions with CD and PC staff, both face-to-face and on Skype.
- ◆ Set agenda for meetings by preparing/distributing meeting agenda in advance, collect concerns/suggestions.
- ◆ Follow-up with VAC Representatives and PC staff regarding actionable items after VAC meetings.

5th Annual Nu Women's Summit Presenter: *Peace Corps China*

June 2014

- ◆ Lead a healthy relationships workshop to 50 undergraduate students.

Gender Equality Women Empowerment Newsletter Educational Writer Chair: *Peace Corps China*

May 2014 to May 2015

- ◆ Create culturally sensitive lessons relating to gender equality and women empowerment within Chinese context.
- ◆ Publish peer-edited lesson plans in the Peace Corps China GLEW monthly newsletter, named *Voices*.
- ◆ Attend monthly Skype meetings to pitch ideas and receive/give constructive feedback for other writers' pieces.
- ◆ Advise fellow volunteers by brainstorming ways to solve difficulties within their women's group/starting a group.

5th Annual Nu Women's Summit Grant Writers: *Peace Corps China*

April 2014 to October 2014

- ◆ First of the PC China volunteers to successfully write and complete a grant on the PCGO intranet website.
- ◆ Advise PC China volunteers and new/current Peace Corps China staff incubators on using PCGO and the process of writing PCGP grants during Pre-Service/In-Service face-to-face training sessions, Skype, and/or phone calls.

English Corner Leader: *Peace Corps China*

September 2013 to May 2015

- ◆ Lead meetings encouraging varied level group of English students/teachers to continue their studies out of class.
- ◆ Host American-themed holiday parties, Halloween, Thanksgiving, and Christmas, in order to fulfill the 2nd Goal of the Peace Corps Mission—to share and educate host country nationals about USA culture.

Beginning Swahili Teacher: *Professor at University of Morogoro*

May 2012 to August 2012

- ◆ Assist professor in making interactive lesson plans and attend classes for speaking and/or listening exercises.
- ◆ Tutor students out of class, make worksheets, quizzes, and additional practice exercises for individuals.
- ◆ Translate the introduction of "Life Without Limits" from English to Swahili once a week with the professor.

Kayla Rossmeissl

VOLUNTEER EXPERIENCE CONTINUED

- Animal Reproduction and Endocrinology: *Thurber's Assistant at University of Florida*** January 2012 to April 2012
- ◆ Palpate cows and bulls; check for pregnancy progress; reproductive glands; determine animal breeding soundness
 - ◆ Collect, freeze/extend semen from bulls and bulls; determine sperm motility, morphology, and concentration
- Oaks Veterinary Hospital: *Animal Care Nurse Volunteer in Gainesville, FL*** September 2010 to March 2012
- ◆ Collect fecal samples; set-up fecal tests; collect blood for heartworm tests and set-up heartworm snap tests
 - ◆ Obtain animal's temperature and weight; clip animal's nails; prior to bathing, ear cleaning; anal gland expression
 - ◆ Restrain animal while collecting samples or during examinations; cut and count prescribed medications
- People for Animal Welfare (PAW): *Veterinary at University of Florida*** August 2010 to May 2012
- ◆ Build animal living quarters at animal sanctuaries; Kindred Spirits, Rooterville Pig Farm, and Canon's Springs Animal Sanctuary all located within Alachua county with a group of the club members and other similar club members
- St. Francis Pet Care Inc.: *Volunteer Coordinator/Dispatcher and Technician in Gainesville, FL*** May 2010 to May 2013
- ◆ Participate in monthly board member meeting; organize clinic before open; and communicate with low-income clients
 - ◆ Heal technician/technician for University of Florida Veterinary students, pre-veterinary undergraduate students, and volunteers

EDUCATION

- Southern New Hampshire University: Manchester, NH** March 2017 to August 2018
Master in Science TESOL Program
- University of Oregon: Coursera.org** May 2013 to June 2013
Statement of Accomplishment with Distinction
"Shaping the Way We Teach English, 2: Paths to Success in English Language Teaching"
- University of Oregon: Coursera.org** April 2013 to May 2013
Statement of Accomplishment with Distinction
"Shaping the Way We Teach English, 1: The Landscape of English Language Teaching"
- Study Abroad—Michigan State Training Center for Development Co-Operation in Arusha, Tanzania** June to August 2011
Coordinated by Michigan State University
Completed Intensive/Advanced Kiswahili Course
Sponsored by Fulbright-Hays Scholarship
- University of Florida—Gainesville, FL** June 2008 to August 2012
Bachelor of Science in Animal Biology
Minor in African Studies
Sponsored by Florida Medallion Scholars Award

PROFESSIONAL DEVELOPMENT

- USCIS Citizenship Preparation Conference—Washington D.C.** August 2019
Grantee Orientation Training
- Panelist for Cupcake Conversations—St. Anselm College, Goffstown, NH** October 2018
Topic: Current Issues in Immigration
- SEAR EBRI & CCRS Professional Development Facilitator—State of New Hampshire** October 2018
New Hampshire's Adult Bureau of Education
1 Day Workshop
- Suitcase Stories Storyteller—Manchester, NH** September 2018
International Institute of New England-Manchester
A Fundraising Event Educating Personal Experiences in Immigration

Kayla Rossmeissl

PROFESSIONAL DEVELOPMENT CONTINUED

NH 2018 Summer Earn & Learn Contributor—Concord, NH August to October 2018
New Hampshire of Adult Bureau of Education
Published STAR EBRI Adapted & CCRS Aligned 8 Week Curriculum

National STAR EBRI Trainer—State of New Hampshire & Vermont August 2018 to Present
New Hampshire of Adult Bureau of Education
Contract Work

STAR EBRI Reading Instructor—Manchester, NH October 2017 to Present
Sponsored by New Hampshire Mentor Teaching Team
Hours Earned: On-Going

Certified CORE Community Orientation Trainer—Manchester, NH October 2017 to Present

Panelist for Cupcake Conversations—St. Anselm's College, Goffstown, NH October 2017
Topic: Current Issues in Immigration

College & Career Readiness Trainer—Manchester, NH December 2016 to Present
Sponsored by New Hampshire Mentor Teaching Team
Hours Earned: On-Going

EMPLOYMENT HISTORY

International Institute of New England—Manchester, NH May 2019 to Present
Full Time Lead Instructor & Education Programming Specialist

New Hampshire Adult Bureau of Education—Concord, NH August 2018 to Present
Contracted/Certified National STAR EBRI Trainer

Southern New Hampshire University—Manchester, NH June 2017 to August 2018
Part-Time Master's Assistant at the Learning Commons Center

International Institute of New England—Manchester, NH October 2015 to May 2019
Part Time English as a Second Language (ESL) Instructor

Peace Corps Volunteer—Jiangyou Preschool Educators College, China July 2013 to July 2015
Full Time College TEFL Instructor


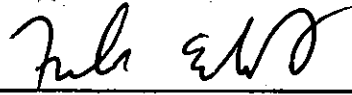
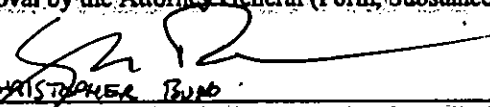
Oaks Veterinary Hospital—Gainesville, FL March 2012 to May 2013
Full Time Animal Care Nurse/Head Technician/Trainer

Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name Department of Education, Bureau of Adult Education		1.2 State Agency Address 21 South Fruit Street, Suite 20 Concord, NH 03301	
1.3 Contractor Name America's Youth Teenage Unemployment Reduction Network, Inc. dba My Turn		1.4 Contractor Address 340 Granite Street Manchester, NH 03104	
1.5 Contractor Phone Number (603) 228-1341	1.6 Account Number See Exhibit C	1.7 Completion Date June 30, 2023	1.8 Price Limitation \$ 291,631.36
1.9 Contracting Officer for State Agency Sarah Bennett		1.10 State Agency Telephone Number (603) 271-6701	
1.11 Contractor Signature  Date: 5/13/20		1.12 Name and Title of Contractor Signatory Allison Joseph, Executive Director	
1.13 State Agency Signature  Date: 5-19-20		1.14 Name and Title of State Agency Signatory Frank Edelblut, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/23/20 CHRISTOPHER BURR			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

* Not notarized due to COVID-19 *
ajm



2. SERVICES TO BE PERFORMED: The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

Contractor Initials: *AS*
Date: *5/13/20*

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3 No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("Workers' Compensation").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. **SPECIAL PROVISIONS.** Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. **SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

EXHIBIT A
SPECIAL PROVISIONS

1. The Contractor must comply with the following provisions:

- Exhibit D: Contractor Obligations
- Exhibit E: Federal Debarment and Suspension
- Exhibit F: Anti-Lobbying
- Exhibit G: Rights to Inventions Made Under a Contract, Copy Rights and Confidentiality
- Exhibit H: Compliance with the provisions of the US Code of Federal Regulations 34 CFR 364 and the following US Circular if applicable: Office of Management and Budget (OBM) Circular A-110 "Uniform Administrative Non-Profit Organizations"
- Exhibit I: Attestation for the US Department of Education General Education Provisions Act (GEPA)
- Exhibit J: Buy American Statement in accordance with Section 502 of the Workforce Innovation and Opportunity Act of 2014

2. The Contractor must sign annual General Assurances from the NH Department of Education, Bureau of Federal Compliance and the Program Assurances included in Exhibit B: Scope of Services.

Contractor Initials

Date

[Signature]
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EXHIBIT B SCOPE OF SERVICES

The vision for Adult Education and Literacy Services in New Hampshire is a regional system of providers providing comprehensive services below the secondary level including English as a second language in order to prepare adults to transition successfully into postsecondary education, training and/or employment.

America's Youth Teenage Unemployment Reduction Network (dba My Turn), Manchester, NH will provide the following services:

Adult Education & Literacy Activities

Responsiveness to Regional Need

- The Contractor is responsible for identifying the educational needs of the region by using data from US Census's American Community Survey to target, recruit, and serve individuals without a high school diploma and English language learners.
- The Contractor is responsible for using NH Employment Security data and State Workforce Board Sector-Based Initiatives to identify regional economic needs and to incorporate preparation of individuals for sector initiatives, assisting individuals with transition into economic stability through employment and participation in the development of career pathways.
- The Contractor is responsible for using local resources to identify the social and cultural needs of the region and include programming to address the diverse needs of the population, provide soft skills training and foster the development of cultural competence.
- The Contractor is responsible for coordinating services between other adult education centers and community organizations to ensure the non-duplication of services; the capacity to serve the local need; the seamless transition of participants between educational levels; and the transition of participants into postsecondary education, training and/or employment.

Serving the Most in Need

- The Contractor is responsible for identifying, recruiting, and serving students who are most in need of adult education including individuals with low levels of literacy skills and English language learners, including those who may be above the Advanced ESL level, but still eligible for adult basic or secondary education activities.
- The Contractor is responsible for serving the needs of individuals with disabilities including physical, emotional, social, and learning disabilities.
- The Contractor is responsible for serving the needs of individuals with barriers to employment including displaced homemakers, low-income individuals, ex-offenders, and others.
- The Contractor must promote concurrent enrollment in programs and activities under WIOA Title I, Title III and Title IV.
- The Contractor will provide staff, or access to services provided by another adult education center through a formal agreement, for the following duties:

Contractor Initials

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- Program Director – general administration, budgeting, serve as the WIOA representative, liaison with local employers and other adult education centers
- Counselor – assist participants with barriers to attendance, liaison with community organizations, provide career counseling and transition planning services
- Intake & Assessment Specialist – assist participant with the intake process, administer assessments in accordance with the publisher requirements, report assessment results
- Data Entry Specialist – enter all intake, enrollment, assessment data, check for validity and accuracy, produce ad hoc reports and required quarterly/annual reports, serve as a local expert for the data system
- Coordinator of Volunteers – recruit and train volunteers, match volunteer tutors with participants unable to attend classes, orient and monitor participants including the development of an individual learning plan, provide instructional materials for participants/tutors, coordinate with local communities to provide space for tutoring outside of the center, coordinate volunteers in the classroom
- Distance Learning Coordinator – assign and monitor participant who are unable to attend classes, assist instructors and tutors with distance learning, produce reports as needed, enter attendance data, provide training on contracted software to local staff and participants
- The Contractor must identify whether the region has a demonstrated need for additional English language acquisition and civics education programs.

Service Delivery Format and Schedules

- The Contractor must have a delivery method, location(s), and schedule that enable individuals to attend and complete the program including access to year-round programming.
- Open enrollment or managed enrollment and flexible scheduling are highly encouraged.
- The Contractor must be able to provide outreach/satellite services, or arrange access to, tutorial services for individuals in the region who are unable to attend regularly scheduled classes. Tutorial services should be provided through appropriately trained volunteers.
- The Contractor must have a plan for handling waiting lists.

Proposed Curricula and Contextualized Instruction

- The Contractor is required to provide a standards-based curriculum that is aligned with the College & Career Readiness Standards for Adult Education and/or the English Language Proficiency Standards published by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE).
- The Contractor is required to provide contextualized instruction that includes the use of occupationally relevant materials.
- The Contractor, its officers, employees, agents or members, may assume full political, religious, and citizenship responsibilities, but shall refrain from exploiting the instructional responsibility of his/her professional position. Material presented to students shall be relevant to the course and appropriate to the maturity and achievement level of the students. The Contractor, its officers, employees, agents or members will at all times strive to promote tolerance for the views and opinions of others and for the right of individuals to form and hold differing views and opinions. The Contractor, its officers,

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employees, agents or members, will encourage the student to study varying points of view and respect his/her right to form his/her own judgment.

Alignment with the State Workforce Plan

- The Contractor is required to align its program with the goals and mission of the State Workforce Plan and contribute to the strategies outlined in the Plan including the use of data to inform program decisions and improve program performance.
- The Contractor is required to participate in state leadership activities including participation in adult education committees or advisory boards, membership in regional/national education consortia, and through attending professional development activities.
- The Contractor is required to coordinate with other local NH Works partners including participation or representation in partner meetings; establishing referral procedures; ensuring direct access to adult education services; and contributing to the development of career pathways.
- The Contractor must provide instruction delivered by well-trained instructors which may include evaluation through the OCTAE Teacher Effectiveness model and the Adult Education Teacher Competencies.

Intensity, Quality and Best Practices

- The Contractor must define sufficient intensity and quality and have a plan for how the program will meet that standard to enable participants to achieve substantial learning gains. The Bureau of Adult Education has established a full-time equivalent (FTE) as 60 hours of instruction per year.
- The Contractor must use instructional practices that include the essential components of reading at all levels.
- The Contractor must integrate workforce preparation activities for all students.
- The Contractor must base its instruction on best practices derived from the most rigorous research available and appropriate, including scientifically valid research and effective educational practice.

Integration of Technology Services and Digital Systems

- The Contractor must incorporate digital literacy instruction for all students at all levels.
- The Contractor must include distance learning options, including technology-enhanced curricula, as a part of its delivery system including a policy for selecting appropriate students, facilitating distance learning, and a plan for how distance learning will be used.
- The Contractor must incorporate the use of a variety of technology services in the classroom.

Meeting Program Outcomes

- The Contractor must pretest 100% of all enrolled students using a National Reporting System-approved assessment within 12 hours of enrollment.
- The Contractor must posttest all eligible students after an appropriate number of instructional hours as defined in the NH Assessment and Data Policy.
- The Contractor must conduct follow up surveys with all enrolled participants for whom data matching is unavailable as required by the National Reporting System to collect

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performance indicator data and measurable skills gains in accordance with National Reporting System requirements. A minimum of a 75% response rate is required.

- The Contractor must set program target rates and assess progress toward those targets on a quarterly basis in order to assist the State with meeting the performance outcomes set by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE) as indicated below:

Primary Indicators of Performance	2020-2021*	2021-2022	2022-2023**
Employment in the Second Quarter after Exit	21%	22%	TBA
Employment in the Fourth Quarter after Exit	23%	24%	TBA
Median Earnings in the Second Quarter after Exit	\$5,239	\$5,250	TBA
Credential Attainment Rate	18%	19%	
Measurable Skill Gains			TBA
For Adult Basic Education	29%	30%	TBA
For English as a Second Language	29%	30%	TBA

* Targets may be adjusted due to the COVID-19 disruption to instruction. The Contractor will be required to contribute to any revised state performance targets as negotiated.

**To be based on State negotiations with OCTAE in the spring of 2022.

Reporting

- The Contractor is required to use the data system provided by the NH Bureau of Adult Education to collect data for federal reporting in accordance with the NH Data and Assessment Policy.
- A designated representative from the Contractor must be trained to use the data system. All data must be entered on a bi-weekly basis.
- The Contractor must analyze its program data on a quarterly basis, as well as provide an annual self-assessment summary, to inform program decisions and set goals for improvement.
- The Contractor must request social security numbers, in accordance with 5 U.S.C. § 552a, for all participants over the age of 18. The Contractor will aid students, who do not possess a social security number, in applying for a social security number. Students who fail to provide a social security number will be indicated in the data system in order to assist with National Reporting System (NRS) for Adult Education requirements such as student outcome follow and data matching purposes for federal Workforce Innovation and Opportunity Act employment measures.

Event of Default

- Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"): failure to perform the Services satisfactorily or on schedule (to include failure to provide; failure to submit any report required hereunder; and/or failure to perform any other covenant, term or condition of this Agreement. Upon the occurrence of any Event of Default, the new Hampshire Department of Education may take any one, or more, or all, of the following actions: give the Contractor a written notice specifying the Event of Default and requiring it to be

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remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination; give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor; set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

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**EXHIBIT C
METHOD OF PAYMENT**

Estimated Budget

This contract is funded with Federal Funds from the US Department of Education made available under the Workforce Innovation and Opportunity Act (WIOA) of 2014, Title II for the purpose of the delivery of adult education and literacy services and State General Funds under Adult Education.

The following table includes an estimated budget:

Estimated Budget Project 1: AEL	FY21	FY22	FY23	Total
Salaries	\$ 52,000.00	\$ 53,560.00	\$ 55,166.80	\$ 160,726.80
Benefits	\$ 10,060.00	\$ 10,361.80	\$ 10,672.65	\$ 31,094.45
Purchase Property Services	\$ 17,400.00	\$ 17,922.00	\$ 18,459.66	\$ 53,781.66
Other Purchased Property Service	\$ 3,300.00	\$ 3,399.00	\$ 3,500.97	\$ 10,199.97
Supplies	\$ 2,000.00	\$ 2,060.00	\$ 2,121.80	\$ 6,181.80
Property	\$ 2,200.00	\$ 2,266.00	\$ 2,333.98	\$ 6,799.98
Indirect Costs	\$ 7,391.60	\$ 7,613.35	\$ 7,841.75	\$ 22,846.70
Total	\$ 94,351.60	\$ 97,182.15	\$ 100,097.61	\$ 291,631.36

1. Annual funding amounts disbursed through this contract agreement shall be determined based on actual WIOA federal awards for the delivery of adult education and literacy services and state funds received for the program year covered under this agreement, which may be less or more than estimated but may not exceed in the aggregate the total maximum amount authorized via this contract agreement.
2. The DOE reserves the right to increase and/or decrease contract funds subject to continued availability of Federal Funds, satisfactory performance of services, and approval by the Governor and Executive Council.
3. The Contractor must have written authorization from the DOE prior to using contract funds to purchase any property or equipment with a cost in excess of \$250.00 and with a useful life beyond one-year, and shall maintain an inventory of property and equipment either purchased or leased with funds made available through this contract.
4. The Bureau of Adult Education reserves the right to request ad hoc financial and/or participant status reports in the event further information is needed to evaluate program effectiveness as deemed reasonable and necessary by the DOE and/or the State of New Hampshire.
5. The Contractor is solely responsible for paying to the DOE any disallowed costs associated with the misappropriation of Federal Funds and/or costs expended on individuals.

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5/13/20

who were erroneously determined to be eligible for WIOA services. Disallowed costs may not be paid with Federal Funds, regardless of the funding source.

6. Line items in this budget may be adjusted, one to the other, of the indicated amount but in no instance can the total budget exceed the price limitation. The Contractor must receive Department of Education approval prior to transferring from one line to another.

Limitation on Price: This Contract will not exceed \$291,631.36 without written modification signed by the parties of this agreement and approved by the Governor and Council.

Source of Funding: Funding for this contract is 65% State Funds from the account titled 4039 Adult Education Match Funds and 35% Federal Funds from the account titled 4037 Adult Education Federal Funds, as follows:

Account Numbers: 06-56-56-562010-40390000-601
06-56-56-562010-40370000-072

Acct	Class	Name	FY21	FY22	FY23	Total
4039	601	Adult Education State Match	\$61,328.54	\$63,168.40	\$65,063.45	\$189,560.38
4037	72	Adult Education Federal Funds	\$33,023.06	\$34,013.75	\$35,034.16	\$102,070.98
		TOTALS	\$94,351.60	\$97,182.15	\$100,097.61	\$291,631.36

The Contractor is also required to provide a 25% local match as follows:

	FY21	FY22	FY23	Total
Local Match	\$23,587.90	\$24,295.54	\$25,024.40	\$72,907.84

Method of Payment:

The Contractor shall be paid on a monthly basis through the NH Department of Education's Grants Management System.

1. Payments for services under this contract are limited to reimbursement for actual expenses incurred in the fulfillment of this agreement during the contract period. Reimbursement for expenses incurred after June 30, 2023 shall not be accepted for payment.
2. A final payment request shall be submitted no later than forty-five (45) days after the contract ends. Failure to submit the invoice by this date could result in non-payment.
3. The Contractor shall maintain sufficient documentation on file in their offices to support invoices, and make such documentation available for review by authorized NH DOE, Bureau of Adult Education and/or its auditors.
4. The Contractor shall adhere to all cash management policies and procedures stipulated in the body of this agreement, and all other applicable WIOA federal, State, and the DOE cash management regulations and policies, including monthly accrual reporting.

Contractor Initials
Date

3/13/20

EXHIBIT D

Contractor Obligations

Contracts in excess of the simplified acquisition threshold (currently set at \$250,000) must address administrative, contractual, or legal remedies in instances where the contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. Reference: 2 C.F.R. § 200.326 and 2 C.F.R. 200, Appendix II, required contract clauses.

The contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the contractor's actions pertaining to this contract.

The Contractor certifies and affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

Breach

A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

Fraud and False Statements

The Contractor understands that, if the project which is the subject of this Contract is financed in whole or in part by federal funds, that if the undersigned, the company that the Contractor represents, or any employee or agent thereof, knowingly makes any false statement, representation, report or claim as to the character, quality, quantity, or cost of material used or to be used, or quantity or quality work performed or to be performed, or makes any false statement or representation of a material fact in any statement, certificate, or report, the Contractor and any company that the Contractor represents may be subject to prosecution under the provision of 18 USC § 1001 and § 1020.

Environmental Protection

(This clause is applicable if this Contract exceeds \$150,000. It applies to Federal aid contracts only.)

The Contractor is required to comply with all applicable standards, orders or requirements issued under Section 306 of the Clean Air Act (42 U.S.C. 1857 (h)), Section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency (EPA) regulations (40 CFR Part 15) which prohibit the use under non-exempt Federal contracts, grants or loans of facilities included on the EPA List of Violating Facilities. Violations shall be reported to the FHWA and to the U.S. EPA Assistant Administrator for Enforcement.

Procurement of Recovered Materials

In accordance with Section 6002 of the Solid Waste Disposal Act (42 U.S.C. § 6962), State agencies and agencies of a political subdivision of a state that are using appropriated Federal funds for procurement must procure items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired in the preceding fiscal year exceeded \$10,000; must procure solid waste management services in a manner that maximizes energy and resource recovery; and must have established an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Contractor Initials *AP*
Date *3/13/20*

Exhibit E

Federal Debarment and Suspension

- a. By signature on this Contract, the Contractor certifies its compliance, and the compliance of its Sub-Contractors, present or future, by stating that any person associated therewith in the capacity of owner, partner, director, officer, principal investor, project director, manager, auditor, or any position of authority involving federal funds:
1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any Federal Agency;
 2. Does not have a proposed debarment pending;
 3. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any Federal Agency within the past three (3) years; and
 4. Has not been indicted, convicted, or had a civil judgment rendered against the firm by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.
- b. Where the Contractor or its Sub-Contractor is unable to certify to the statement in Section a.1. above, the Contractor or its Sub-Contractor shall be declared ineligible to enter into Contract or participate in the project.
- c. Where the Contractor or Sub-Contractor is unable to certify to any of the statements as listed in Sections a.2., a.3., or a.4., above, the Contractor or its Sub-Contractor shall submit a written explanation to the DOE. The certification or explanation shall be considered in connection with the DOE's determination whether to enter into Contract.
- d. The Contractor shall provide immediate written notice to the DOE if, at any time, the Contractor or its Sub-Contractor, learn that its Debarment and Suspension certification has become erroneous by reason of changed circumstances.

Contractor Initials

Date

(cy)
3/13/20

Exhibit F

Anti-Lobbying

The Contractor agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, execute the following Certification:

The Contractor certifies, by signing and submitting this contract, to the best of his/her knowledge and belief, that:

- a. No federal appropriated funds have been paid or shall be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence any officer or employee of any State or Federal Agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any Federal contract, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- b. If any funds other than federally appropriated funds have been paid or shall be paid to any person for influencing or attempting to influence an officer or employee of any Federal Agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit the "Disclosure of Lobbying Activities" form in accordance with its instructions (<http://www.whitehouse.gov/omb/grants/stillin.pdf>).
- c. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making and entering into this transaction imposed by Section 1352, Title 31 and U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.
- d. The Contractor also agrees, by signing this contract that it shall require that the language of this certification be included in subcontracts with all Sub-Contractor(s) and lower-tier Sub-Contractors which exceed \$100,000 and that all such Sub-Contractors and lower-tier Sub-Contractors shall certify and disclose accordingly.
- e. The DOE shall keep the firm's certification on file as part of its original contract. The Contractor shall keep individual certifications from all Sub-Contractors and lower-tier Sub-Contractors on file. Certification shall be retained for three (3) years following completion and acceptance of any given project.

Contractor Initials

Date

5/13/20
[Signature]

Exhibit G

Rights to Inventions Made Under a Contract, Copy Rights and

Confidentiality Rights to Inventions Made Under a Contract or Agreement

Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the DOE.

Any discovery or invention that arises during the course of the contract shall be reported to the DOE. The Contractor is required to disclose inventions promptly to the contracting officer (within 2 months) after the inventor discloses it in writing to contractor personnel responsible for patent matters. The awarding agency shall determine how rights in the invention/discovery shall be allocated consistent with "Government Patent Policy" and Title 37 C.F.R. § 401.

Confidentiality

All Written and oral information and materials disclosed or provided by the DOE under this agreement constitutes Confidential Information, regardless of whether such information was provided before or after the date on this agreement or how it was provided.

The Contractor and representatives thereof, acknowledge that by making use of, acquiring, or adding to information about matters and data related to this agreement, which are confidential to the DOE and its partners, must remain the exclusive property of the DOE.

Confidential information means all data and information related to the business and operation of the DOE, including but not limited to all school and student data contained in NH Title XV, Education, Chapters 186-200.

Confidential information includes but is not limited to, student and school district data, revenue and cost information, the source code for computer software and hardware products owned in part or in whole by the DOE, financial information, partner information (including the identity of DOE partners), Contractor and supplier information, (including the identity of DOE Contractors and suppliers), and any information that has been marked "confidential" or "proprietary" or with the like designation. During the term of this contract the Contractor agrees to abide by such rules as may be adopted from time to time by the DOE to maintain the security of all confidential information. The Contractor further agrees that it will always regard and preserve as confidential information/data received during the performance of this contract. The Contractor will not use, copy, make notes, or use excerpts of any confidential information, nor will it give, disclose, provide access to, or otherwise make available any confidential information to any person not employed or contracted by the DOE or subcontracted with the Contractor.

Ownership of Intellectual Property

The DOE shall retain ownership of all source data and other intellectual property of the DOE provided to the Contractor in order to complete the services of this agreement. As well the DOE will retain copyright ownership for any and all materials, patents and intellectual property produced, including, but not limited to, brochures, resource directories, protocols, guidelines, posters, or reports. The Contractor shall not reproduce any materials for purposes other than use for the terms under the contract without prior written approval from the DOE.

Contractor Initials

Date

ax
3/13/20

EXHIBIT H

STATEMENT of ACCEPTANCE of Special Provisions

The organization will comply with the provisions of the US Code of Federal Regulations 34 CFR 364 and the following US Circular, if applicable: Office of Management and Budget (OBM) Circular A-110 "Uniform Administrative Non-Profit Organizations."

Superintendent of Schools or
Chief Officer of Agency:


Signature

Local Director of Project:


Signature

Date Signed:

Contractor Initials

Date


5/13/20

EXHIBIT I

**GENERAL EDUCATION PROVISIONS ACT (GEPA) Sec. 427 Attestation –
WORKFORCE INVESTMENT ACT, TITLE II – ADULT EDUCATION AND FAMILY
LITERACY**

This attestation outlines the steps that America's Youth Teenage Unemployment Reduction Network (dba MY TURN) will ensure be taken should the Adult Education application be funded.

The purpose of this requirement is to assist the United States Department of Education in implementing its mission to ensure equal access to education and to promote educational excellence.

If funded, the following steps will be taken to ensure equitable access to and equitable participation in the project or activity to be conducted with federal adult education assistance by addressing the access needs of students, teachers, and other program beneficiaries in order to overcome barriers to equitable participation, including barriers based on gender, race, color, national origin, disability and age.

The Act highlights six types of barriers that can impede equitable access or participation: gender, race, national origin, color, disability, or age. Based on local circumstances, determine whether these or other barriers may prevent students, teachers, etc., from such access or participation in the federally-funded project or activity. Please describe the steps to be taken to comply with the GEPA requirements.

MY TURN will work to enroll eligible students of all backgrounds. We will work with partner agencies who serve vulnerable populations to identify and recruit those individuals who would most benefit from our services including those who are TANF recipients, homeless, court involved, immigrants/refugees, high school non-completers, and other individuals of all ages with barriers to success. We will track our student demographics to be sure that the population we serve is reflective of the Manchester community at large. All students will receive an individualized service plan specific to their needs and goals. All program activities will take place in our ADA compliant office and further accommodations will be made as necessary to ensure accessibility for all. Translation services will be provided to students in need.

Project Director: (Name and Title)

Allison J. [Signature] Executive Director

Signature of Project Director:

[Signature]

Date:

5/13/20

Contractor Initials

Date

[Signature] 5/13/20

EXHIBIT J

BUY AMERICA ACT

PURCHASE OF AMERICAN-MADE EQUIPMENT AND PRODUCTS.— In the case of any equipment or product that may be authorized to be purchased with financial assistance provided using funds made available under title I or II or under the Wagner-Peyser Act (29 U.S.C. 49 et seq.), it is the sense of Congress that entities receiving the assistance should, in expending the assistance, purchase only American-made equipment and products.

This statement is provided in accordance with Section 502 of the Workforce Innovation and Opportunities Act of 2014.

Contractor Initials

Date

GR
7/15/20

State of New Hampshire

Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC. is a Massachusetts Nonprofit Corporation registered to transact business in New Hampshire on April 07, 2004. 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: 471109

Certificate Number: 0004913526



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 13th day of May A.D. 2020.

A handwritten signature in cursive script, appearing to read "William M. Gardner".

William M. Gardner
Secretary of State



for Opportunity and Success

Certificate of Authority

At a duly authorized meeting of the Board of Directors of the aMerica's Youth Teenage Unemployment Reduction Network (MY TURN) Inc. held on November 18, 2013, Voted Allison Joseph, Executive Director of this company, be hereby authorized to execute all contracts and bonds in the name and behalf of said company, and affix its corporate seal hereto; and by such execution of any contract or obligation in the company's name on its behalf by such Executive Director under seal of the company, shall be valid and binding upon this company.

A true Copy

Attest: _____

(Board of Directors President) Patrick Queenan

Place of Business 1000 Elm Street, 17th Floor, Manchester, NH 03101

Date: May 13, 2020

I hereby certify that I am the Board President of aMerica's Youth Teenage Unemployment Reduction Network (MY TURN) Inc. and that Allison Joseph is the duly elected officer of said company, and that the above vote has not been amended or rescinded and remains in full force and effect as of the date of this proposal.

Patrick Queenan

* Not notarized due to COVID-19 *
ajg



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/14/2020

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
Marsh & McLennan Agency LLC - New England
100 Front St. Ste 800
Worcester, MA 01608

CONTACT NAME: Melissa Pingeton
PHONE (A/C, No. Ext.): 888-850-9400 **FAX (A/C, No.):** 868-795-8018
E-MAIL:
ADDRESS: MMA.NewEngland.CLines@marshmc.com

INSURED
America's Youth Teenage Unemployment
Reduction Network, Inc.
1019 Crescent Street
Brockton, MA 02301

AMERYOUTH

INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A:	Philadelphia Insurance Company	23850
INSURER B:	Twin City Fire Insurance Company	29459
INSURER C:	Hanover Insurance Company	22292
INSURER D:		
INSURER E:		
INSURER F:		

COVERAGES

CERTIFICATE NUMBER: 1112270545

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	ADOL SUBR (NSD) (WVD)	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:		PHPK2006803	8/24/2019	8/24/2020	EACH OCCURRENCE: \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence): \$100,000 MED EXP (Any one person): \$50,000 PERSONAL & ADV INJURY: \$1,000,000 GENERAL AGGREGATE: \$3,000,000 PRODUCTS - COMPROP AGG: \$3,000,000 OTHER: \$
A	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		PHPK2006803	8/24/2019	8/24/2020	COMBINED SINGLE LIMIT (Ea accident): \$1,000,000 BODILY INJURY (Per person): \$ BODILY INJURY (Per accident): \$ PROPERTY DAMAGE (Per accident): \$ OTHER: \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED: <input checked="" type="checkbox"/> RETENTION \$ 10,000		PHUB694405	8/24/2019	8/24/2020	EACH OCCURRENCE: \$1,000,000 AGGREGATE: \$1,000,000 OTHER: \$
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	08WECHM0314	8/23/2019	8/23/2020	PER-STATUTE: \$ 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	D&O and EPL		LHN9352773	8/24/2019	8/24/2020	\$1,000,000

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

CERTIFICATE HOLDER

State of New Hampshire
Department of Education
101 Pleasant Street
Concord, NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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Mission Statement

Our mission is to help youth develop goals, skills and confidence needed to transition successfully into post-secondary education or training and the world of work.

AMERICA'S YOUTH TEENAGE UNEMPLOYMENT
REDUCTION NETWORK, INC.
d/b/a MY TURN, INC.

FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018
(WITH ACCOMPANYING INDEPENDENT AUDITORS' REPORT)

DRAFT

**AMERICA'S YOUTH TEENAGE UNEMPLOYMENT
REDUCTION NETWORK, INC.**

FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

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Bruce D. Norling, CPA, P.C.

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
America's Youth Teenage Unemployment Reduction Network, Inc.

We have audited the accompanying financial statements of America's Youth Teenage Unemployment Reduction Network, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2019 and 2018 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2019 and 2018, 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.

Other Matter

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 6, 2020 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Emphasis of Matter

As discussed in Note 1 to the financial statements, in 2019, My Turn adopted new accounting guidance FASB ASU No. 2016-14 *Presentation of Financial Statements of Not-for-Profit Entities*. Our opinion is not modified with respect to this matter.

Bruce D. Norling, CPA, P.C.

March 6, 2020

AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
CURRENT ASSETS:		
Cash & Cash Equivalents	54,099	\$ 42,257
Accounts Receivable	142,992	262,926
Prepaid Expenses	338	536
TOTAL CURRENT ASSETS	<u>197,429</u>	<u>305,719</u>
OTHER ASSETS		
Deposits	<u>6,874</u>	<u>3,325</u>
TOTAL ASSETS	<u><u>\$ 204,303</u></u>	<u><u>\$ 309,044</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accrued Expenses	\$ 19,172	\$ 58,986
Accrued Payroll and Related Expenses	18,569	20,647
Bank Line of Credit	-	70,000
TOTAL CURRENT LIABILITIES	<u>37,741</u>	<u>149,633</u>
NET ASSETS		
With Donor Restrictions	10,311	18,161
Without Donor Restrictions	<u>156,251</u>	<u>141,250</u>
TOTAL NET ASSETS	<u>166,562</u>	<u>159,411</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 204,303</u></u>	<u><u>\$ 309,044</u></u>

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

AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC.
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	2019			2018		
	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
PUBLIC SUPPORT AND REVENUES						
Contributions	\$ 20,190	\$ 11,292	\$ 31,482	\$ 11,048	\$ 17,229	\$ 28,277
Grants	1,000	-	1,000	20,000	-	20,000
Program Service Fees	1,424,850	-	1,424,850	1,583,234	-	1,583,234
Special Events	40,997	-	40,997	17,808	-	17,808
Donated Services and Space	62,390	-	62,390	67,080	-	67,080
Net Assets Released from Restrictions	19,142	(19,142)	-	3,883	(3,883)	-
TOTAL	1,568,569	(7,850)	1,560,719	1,702,853	13,346	1,716,199
EXPENSES						
Administration	188,364	-	188,364	135,209	-	135,209
Fundraising	8,372	-	8,372	8,804	-	8,804
Program Services	1,358,832	-	1,358,832	1,507,200	-	1,507,200
TOTAL	1,555,568	-	1,555,568	1,648,013	-	1,648,013
CHANGES IN NET ASSETS	15,001	(7,850)	7,151	64,840	13,346	68,186
NET ASSETS, Beginning of Year	141,250	18,161	159,411	86,410	4,815	91,225
NET ASSETS, End of Year	\$ 156,251	\$ 10,311	\$ 166,562	\$ 141,250	\$ 18,161	\$ 159,411

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

AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE, 30 2019 AND 2018

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (Decrease) in Net Assets	\$ 7,151	\$ 68,186
Adjustments to Reconcile Changes in Net Assets to Net Cash Provided By (Used In) Operating Activities:		
Changes in Operating Assets:		
(Increase) Decrease in Accounts Receivable	119,934	(140,779)
(Increase) Decrease in Prepaid Expenses	198	2,834
(Increase) Decrease in Other Assets	(3,549)	(105)
Changes in Operating Liabilities:		
Increase (Decrease) in Accrued Expenses	(41,892)	41,219
Net Cash From Operating Activities	<u>81,842</u>	<u>(28,645)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Loan from Related Party	-	80,000
Repayments to Related Party	-	(80,000)
Advances on Line of Credit	100,000	280,000
Repayments on Line of Credit	(170,000)	(250,000)
Net Cash From Financing Activities	<u>(70,000)</u>	<u>30,000</u>
NET INCREASE (DECREASE) IN CASH	11,842	1,355
CASH, Beginning of year	<u>42,257</u>	<u>40,902</u>
CASH, End of year	<u>\$ 54,099</u>	<u>\$ 42,257</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW:		
Interest Paid	<u>\$ 1,872</u>	<u>\$ 3,518</u>

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

AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	2019			
	Administration	Fundraising	Program Services	Total
Salaries and benefits	\$ 101,256	\$ -	\$ 1,059,600	1,160,856
Occupancy	68,450	-	85,483	153,933
Supplies and support	4,087	8,372	213,749	226,208
Consultants and professional fees	12,571	-	-	12,571
Totals	<u>\$ 166,364</u>	<u>\$ 8,372</u>	<u>\$ 1,358,832</u>	<u>1,553,568</u>

	2018			
	Administration	Fundraising	Program Services	Total
Salaries and benefits	\$ 98,552	\$ -	\$ 1,125,860	\$ 1,222,412
Occupancy	16,800	-	131,580	148,380
Supplies and support	9,299	5,604	249,760	264,663
Consultants and professional fees	12,558	-	-	12,558
Totals	<u>\$ 135,209</u>	<u>\$ 5,604</u>	<u>\$ 1,507,200</u>	<u>\$ 1,648,013</u>

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

AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of America's Youth Teenage Unemployment Reduction Network, Inc. have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Nature of Activities

America's Youth Teenage Unemployment Reduction Network, Inc. (the Agency) is committed to assisting youth develop goals, skills and the confidence needed to transition successfully into post-secondary education or training and the world of work by providing school-to-career services. The Agency operates in partnership with a wide range of colleges and universities, as well as with government agencies at the local, state and national levels.

All of the Agency's services are provided to eastern Massachusetts and southern New Hampshire residents. The following program divisions are listed in order of relative importance based upon total program expenditures:

In-School and Out-of-School Youth – The In-School division provides youth, ages 16 to 21 who are currently in high school, the opportunity to develop strategies and tools and gain practical life skills to overcome obstacles and barriers to complete high school. The Out-of-School Youth division assists youth, ages 16 to 21 who are high school dropouts and/or unemployed, in developing strategies and tools and gaining life skills and work experience needed to overcome obstacles and barriers to employment through working with employers who can provide young adults with work-based learning in experiences and permanent jobs as well as mentoring, supervision and on-going training to succeed in the work place. In addition, the Agency provides higher education readiness opportunities and school training and education preparation for first generation college bound students for success in college.

Manufacturing Training Programs – The Manufacturing Training Programs are similar to the Out-of-School Youth Programs, but focus exclusively on preparing highly motivated young individuals for exciting careers in manufacturing through partnerships with several local industry partners.

Basis of Presentation

The statement of activities reports all changes in net assets, including changes in net assets without donor restrictions from operating activities. Operating revenues consist of those monies received and other contributions attributable to the Agency's ongoing efforts.

AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

Revenue Recognition

The Agency earns revenue as follows:

Contracts – Contract revenue is earned and recognized by the Agency when units or services are provided and billed under various agreements funded primarily by governmental agencies. All contracts are cost-reimbursement contracts, all with ceiling amounts. Under cost-reimbursement contracts, revenue recognition takes place as costs related to the services provided are incurred. Billings on the contracts are subject to final approval by the governmental agency.

Grants – The Agency records grant revenue over the period of the award and the provisions of the grant determine the timing of revenue recognition. Amounts that have been received but not earned are included in deferred revenue.

Contributions – Contributions are recorded upon receipt or pledge as unrestricted or restricted support depending on the existence and/or nature of any donor restrictions. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

Program Service Fees – Program service fee revenue is earned and recognized by the Agency when units or services are provided and billed.

All of the Agency's revenue is derived from its activities in Massachusetts and New Hampshire. During the year ended June 30, 2019, the Agency derived approximately 8% of its total revenue from foundations and individual donors, 82% from governmental agencies and 9% from other sources. All revenue is recorded at the estimated net realized amounts.

Accounts Receivable

The Agency carries its accounts receivable at an amount equal to uncollected but earned revenue less an allowance for doubtful accounts. On a periodic basis, the Agency evaluates its accounts receivable and establishes an allowance for doubtful accounts, based on a history of past write-offs and collections and current credit conditions. As of June 30, 2019, management has determined no allowance for doubtful accounts is necessary.

Standards of Accounting and Reporting

The Agency's net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions.

The statement of financial position presents two classes of net assets (net assets without donor restrictions and net assets with donor restrictions). Accordingly, net assets and changes therein are classified as follows:

AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

Net Assets without Donor Restrictions – Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting from the nature of the organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net Assets with Donor Restrictions – Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restrictions will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; the organization must continue to use the resources in accordance with the donor's restrictions. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition of building or equipment (or less commonly, the contribution of those assets directly) are reported as net assets with donor restrictions until the specified asset is placed in service by the organizations, unless the donor provides more specific directions about the period of its use.

Nonprofit Status and Income Taxes

America's Youth Teenage Unemployment Reduction Network, Inc. qualifies as an organization formed for charitable purposes under Section 501(c)(3) of the Internal Revenue Code and, therefore, is not subject to income tax. The Agency is not a private foundation under Section 509(a)(1). Certain unrelated business income, as defined in the Internal Revenue Code, is subject to federal income tax. For the year ended June 30, 2019, there was no liability for tax on unrelated business income.

America's Youth Teenage Unemployment Reduction Network, Inc. adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles in the United States. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return, only when it is determined that the income tax position will more likely than not be sustained upon examination by taxing authorities. The Agency has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. The Agency believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Agency's financial condition, results of operations or cash flows. Accordingly, the Agency has not recorded any

**AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018**

reserves, or related accruals for interest and penalties for uncertain income tax positions at June 30, 2019. The Agency's policy is to classify income tax related interest and penalties in operating expenses.

The Agency is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Agency's federal and state income tax returns are generally open to examination for the last three years.

Fundraising

Fundraising relates to the activities of raising general and specific contributions to the Agency and promoting special events.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are allocated to programs and supporting services. Administration expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Agency. Occupancy costs are allocated to functions based upon full-time equivalents. Payroll and associated costs are allocated based on time studies.

Advertising Costs

The Agency expenses advertising costs when they are incurred. Advertising expense was immaterial for the years ended June 30, 2019 and 2018.

Use of Estimates

In preparing the Agency's financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Agency considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. The Agency maintains its cash deposit balances in banks located in Massachusetts. The Agency did not maintain cash balances in excess of FDIC insured limits at June 30, 2019 and 2018.

AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

Fixed Assets and Amortization/Depreciation

Fixed assets are recorded at cost or if donated, fair value on the date of receipt. Amortization and depreciation are provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives. Improvements, including planned major maintenance activities are capitalized, while expenditures for routine maintenance and repairs are charged to expense as incurred. The Agency computes amortization and depreciation using the straight-line method over the estimated useful life.

Donated Items and Services

Program space of \$62,390 and \$67,080 is included with program expenses and contributions revenue in the accompanying financial statements, for the years ended June 30, 2019 and 2018, respectively.

The Agency received donated program space (occupancy) amounting to \$62,390 and \$67,080 for the years ended June 30, 2019 and 2018, respectively. Amounts are recorded at estimated reasonable rates of costs which would have been involved had the facilities been rented.

Fair Value Measurements

The Agency determines the fair market values of its financial assets and liabilities, as well as non-financial assets and liabilities that are recognized or disclosed at fair value on a recurring basis, based on the fair value hierarchy established in accordance with generally accepted accounting principles.

The Agency is required to apply the provisions of U.S. generally accepted accounting principles to fair value measurements for nonfinancial assets and liabilities that are recognized or disclosed at fair value in the financial statements on a non-recurring basis. The Agency has no nonfinancial assets or liabilities required to be accounted for on a non-recurring basis as of June 30, 2019.

Fair values of financial instruments for which the Agency did not elect the fair value option includes cash and cash equivalents, receivables, and accounts payable. Certain of these instruments are short term in nature and accordingly fair values are estimated to approximate carrying values.

Change in Accounting Principles

The Organization implemented FASB ASU No. 2016-14 Presentation of Financial Statements of Not-for-Profit Entities in the current year, applying the changes retrospectively. The new standards change the following aspects of the financial statements:

**AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018**

- The temporarily restricted and permanently restricted net asset classes have been combined into a single net asset class called Net Assets with Donor Restrictions.
- The unrestricted net asset class has been renamed Net Assets without Donor Restrictions.
- The financial statements include a disclosure about liquidity and availability of resources.

The changes have the following effect on net assets at July 1, 2018:

Net Asset Class	As Originally Presented	After Adoption of ASU 2016-14
Unrestricted net assets	\$ 141,250	
Temporarily restricted net assets	18,161	
Net Assets without Donor Restrictions		\$ 141,250
Net Assets with Donor Restrictions		18,161
Total net assets	\$ 159,411	\$ 159,411

2. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of June 30, 2019 are:

Financial assets:

Cash and cash equivalents	\$ 54,099
Accounts Receivable	<u>142,992</u>
Total financial assets available within one year	\$ <u>197,091</u>

The Agency has \$197,091 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditures. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. The Agency keeps its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Agency has a goal of maintaining a cash balance of 30 days on hand to meet its normal operating expenses, which are, on average, \$129,465.

**AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018**

3. LINE OF CREDIT

The Agency has available a demand line of credit with Rockland Trust Company (a Massachusetts bank) of \$100,000 to be drawn upon as needed, with interest at the bank's base lending rate plus 3.00%, or 6.75% as of June 30, 2019. The line is secured by the Agency's general business assets. The outstanding balance on the line of credit as of June 30, 2019 and 2018 was \$0 and \$70,000, respectively.

4. LEASE COMMITMENTS

Rent expense for the years ended June 30, 2019 and 2018 was \$57,593 and \$50,025 respectively. The Agency leases various spaces as a tenant at will.

5. DEFINED CONTRIBUTION PLAN

The Agency has a defined contribution pension plan that qualifies as a tax-sheltered account under Section 401(k) of the Internal Revenue Code for the benefit of eligible employees. Salaried employees that are at least 21 years old are eligible to participate in this plan upon hire. Under the plan, benefit eligible employees can invest pre-tax dollars. The employees are not taxed on contributions or earnings until they receive distributions from the account. The Agency made no contributions under this plan for 2019 and 2018.

6. RELATED PARTY TRANSACTION

During fiscal year 2018, an employee loaned \$80,000 to the Agency and was repaid \$80,000 by the Agency. The Agency paid the employee interest at a variable rate of 3.8%-4.71%. Interest expense on these related party loans was \$338. There were no related party transactions during fiscal year 2019.

7. COMMITMENTS AND CONTINGENCIES

The Agency receives most of its funding from government agencies under cost reimbursement programs. The ultimate determination of amounts received under these programs generally is based upon allowable costs reported to and audited by the government. Until such audits have been completed, if any, and final settlement reached, there exists a contingency to refund any amount received in excess of allowable costs. Management is of the opinion that no material liability will result from such audits.

The Agency's operations are concentrated in the social service provider field. As such, the Agency operates in a heavily regulated environment. The operations of the Agency are subject to administrative directives, rules and regulations of federal, state and local regulatory agencies including, but not limited to the United

AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

States Department of Labor, Employment and Training Administration passed through the New Hampshire Department of Education.

Such administrative directives, rules and regulations are subject to change by an act on Congress, act of the state and local legislature or an administrative change mandated by the government departments a listed above. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change. Additionally, contractual funding may decrease or be withdrawn with little notice.

8. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of resources available to meet future obligations, but only in compliance with the restrictions specified by donors. Donor restrictions limit the use of the resources to the youth programs they are designated for.

9. MANAGEMENT PLANS TO FINANCE OPERATIONS

Management of the Agency is aware of the net asset balance and has plans to finance future operations. These plans include additional fundraising efforts and closely monitoring expenses. Due to the untimely collection of receivables, the Agency has a demand line of credit with Rockland Trust to be drawn upon if needed. Management believes it has sought adequate resources for the fiscal year ended June 30, 2019 to support its operating budget.

10. SUBSEQUENT EVENTS

The Agency did not have any recognized or non-recognized subsequent events after June 30, 2019, the date of the statement of financial position. Subsequent events have been evaluated through March 6, 2020, the date the financial statements were available to be issued.

**AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

FEDERAL GRANTOR / PASS-THROUGH GRANTOR / PROGRAM TITLE	PROGRAM TYPE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL AWARDS EXPENDED
U.S. DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION				
Passed through State of New Hampshire Department of Education Division of Career Technology and Adult Learning WIOA Youth Activities			06-58-58510-4095-102-500731	\$ 1,117,434
Passed through North Central Mass. Workforce Investment Board WIOA Youth Activities			N/A	163,455
TOTAL US DOL, WIOA Youth Activities	A	17.259		1,270,889
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 1,270,889

NOTES TO SCHEDULE OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of America's Youth Teenage Unemployment Reduction Network, Inc., d/b/a My Turn, Inc. under programs of the federal government for the year ended June 30, 2019. 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 (Uniform Guidance). Because the schedule presents only a selected portion of the operations of My Turn, it is not intended to and does not present financial position, changes in net assets, or cash flows of My Turn.

Note 2. Summary of Significant Accounting Policies

A. 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. My Turn has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

B. My Turn, Inc. identified the larger Federal Programs (Type A programs) as those programs that exceed \$750,000. All other programs are labeled as Type B programs.

Bruce D. Norling, CPA, P.C.

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 of
America's Youth Teenage Unemployment Reduction Network, Inc.

We have audited, 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, the financial statements of America's Youth Teenage Unemployment Reduction Network, Inc. (the Agency), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 6, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is intended 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.

Bruce D. Norling, CPA, P.C.

March 6, 2020

Bruce D. Norling, CPA, P.C.

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 of
America's Youth Teenage Unemployment Reduction Network, Inc.

Report on Compliance for Each Major Federal Program

We have audited America's Youth Teenage Unemployment Reduction Network, Inc.'s (the Agency) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Agency's major federal programs for the year ended June 30, 2019. The Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Agency's compliance.

Opinion on Each Major Federal Program

In our opinion, the Agency complied, in all material respects, with the types of the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

410 Boston Post Road, Suite #24 • Sudbury, MA 01776 • (978) 443-9114

Report on Internal Control Over Compliance

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

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

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

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

Bruce D. Norling, CPA, P.C.

March 6, 2020

**AMERICA'S YOUTH TEENAGE UNEMPLOYMENT
REDUCTION NETWORK, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of America's Youth Teenage Unemployment Reduction Network, Inc. (the Agency).
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*.
3. No instances of noncompliance material to the financial statements of the Agency were disclosed during the audit.
4. No significant deficiencies relating to the audit of the 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.
5. The auditors' report on compliance for the major federal award programs for the Agency expresses an unqualified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with Uniform Guidance are reported in this schedule.
7. The program tested as major program was:
U.S. Department of Labor: WIOA Youth Activities (CFDA #17.259)
8. The threshold for distinguishing Types A and B programs was \$750,000. Type A programs are those that exceed \$750,000.
9. The Agency was not determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT – NONE

C. FINDINGS – MAJOR FEDERAL AWARD PROGRAMS – NONE

**AMERICA'S YOUTH TEENAGE UNEMPLOYMENT
REDUCTION NETWORK, INC.
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2019**

Prior Audit Findings: None



for Opportunity and Success

MY TURN Governing Board Membership

All Positions are Voluntarily Held

Patrick Queenan, President

Sheehan, Phinney, Bass, & Green
(603) 493-7628 (Cell Phone)

Kim Joseph Marshall, Director

Retired from Fairpoint Communications
(603) 860-7021 (Cell Phone)

Jon Mason, Director

Nashua Community College
(603) 578-8900 Ext. 1763 (Work Phone)

Angelica Resto, Director

Triangle Credit Union
(603) 888-2900 Ext. 2400 (Work Phone)

Justin Chauvin, Director

NH Tool & Supply
(603) 660-4732 (Cell Phone)

Barry Garside, Director

Nashua Community College
(603) 578-8900 Ext. 1556 (Work Phone)

Anne Garside, Director

Plymouth Rock Assurance
(617) 951-1090 (Work Phone)

Angel Burgado, Director

Santander Bank
(856) 381-3650 (Cell Phone)

Laurilee A. Hurley, M.Ed.

GOAL To obtain a position that will utilize my education, skills and strengths while enhancing my career by allowing me to grow and learn in a positive working environment.

EDUCATION

- Certificate in Advanced Graduate Studies, Educational Leadership;; Plymouth State University; Currently in progress of completion.
- Coach Training-Coach Inc.; graduate certification ready for Life Coach credential through ICF, 2014
- Master of Education, Adult Learning and Cognitive Development 2005; Plymouth State University; Dean's List
- Bachelor of Science in Secondary Business Education, 1999; Southern New Hampshire University (formerly New Hampshire College); Magna Cum Laude
- Associate of Applied Science in Business and Legal Studies, 1998; New Hampshire Technical College; Summa Cum Laude
- Paralegal Certificate, 1996; New Hampshire Technical College

EMPLOYMENT HISTORY

Nov 2019 – Present MY TURN, Inc.; Director of HiSET Education.

Create curriculum for teaching students in academic subjects to prepare to take the HiSET exam for high school completion

Teach students skills achievement in job readiness, soft skills, career preparation, financial literacy, interpersonal skills, successful communication, professional development, college readiness, and self awareness for best professional behavior.

Manage two locations for course offerings and complete relevant documentation for both locations.

Collect and maintain data for reporting purposes to both State and Federal constituents and agencies.

Attend and serve on related committees and represent student population and the organization.

Promote program externally and seek to grow the offerings when appropriate to serve student needs.

Review program offerings for assessment, review, edits and needs analysis.

Aug 2018 – Mar 2019 Rockingham County Jail; Education & Program Facilitator.

- Create training curriculum and lesson planning for students to include new programming such as Personal Finance and Life Skills courses.
- Teach toward, and manage, HiSET High School Equivalency Exam and preparedness for incarcerated individuals housed therein.
- Develop lesson plans and curriculum for STAR recovery programming to include Career Awareness, Job Search techniques and skills, financial literacy, problem solving skills, improved communication ability for business and provided in a team building rich environment for all learners.
- Advise college bound students and assist with the first ever enrollment for college work online in this type of environment in NH.
- Implement new groups such as book club and organized and catalogue a new library and the system for use for the inmates.
- Attend professional development rich meetings and conferences to determine best practices for this population and educate myself to be a top performer.
- Collaborate with local partners to determine and implement new programming such as Work Ready, OSHA & Workforce Development Trainings, Guest Speakers for resource information and advice regarding higher education programming as a new addition to the jail atmosphere.
- Manage and Report on programs and budgetary data for internal and external constituents and grant development planning.
- Recruit, train and manage tutors and other volunteers for educational programming needs.
- Assess individual learning styles and needs to implement best teaching strategies for the individual learners in each group setting for enriched learning experiences.

Feb 2017 – Aug 2018 My Turn, Inc.; Manufacturing Training Coordinator.

- Create training curriculum and lesson planning for new federally funded manufacturing training program designed for at-risk youth to develop work maturity skills, business readiness and career and college advancement planning.

- Executed pilot session of training program including recruiting first group of 10 within 6 weeks, prepare space for training, document and assess all incoming students prior to entry. Implement review, revise and edit procedure for subsequent sessions.
- Train group of 10 participants in work related skills such as resume writing and business document crafting, interviewing skills, interpersonal behavior and communication in the workplace, work ethic, soft skills, financial literacy, independent living skills and transition to career and college pathways opportunities.
- Counsel and support participants, including past participants, in career growth opportunity awareness, college readiness and entry preparation, work ethics while on the job, daily living skills and tasks, and a better standard of living.
- Recruit and provide initial interview and assessment of all participants for entry to the program.
- Recordkeeping and note documenting on each prospect and participant for program, including state and federal reporting on statistics of participants career growth and development.
- Collaborate and partner with businesses, colleges and other resource advocates for program and participant advising and education.
- Maintain budget and financial documents to ensure adherence to grant funding and criterion are met.
- Participate on various committees and provide counsel on training program and success of participants.

2014 - Present Guided Path, LLC; Owner, Life Coach, Educator, and Wellness Advocate.

- Life coaching and education for career changes, life transitions, empowerment and wellness choices for healthy living solutions.
- Coach clients for the life they desire while determining tolerations, defining desires for a more complete life situation, setting goals and maintaining accountability, while working toward goal achievement.
- Website management and office tasks associated with ownership of business, including up-to-date marketing and social media content focused on target audience.
- Continuing education and professional development around best practices and new approaches toward coaching.

2013 - 2015 Marshwood and Kittery Adult & Community Education, South Berwick and Kittery, ME; Career Pathways Advisor & Maine College Transitions Advisor/Teacher.

- Advised and counseled students on college and career readiness, preparation, applications, interview skills, career exploration, financial requirements, and goal setting for successful outcomes.
- Maintained contact with students at three locations throughout southern Maine and completed intake paperwork and reporting documentation.
- Created new course offerings related to career education, including the utilization of technical solutions.
- Taught classes on self-exploration, career exploration and college/training search and admissions procedures.
- Assessed student aptitude for various approaches to education and high school completion using CASAS, Accuplacer, and HiSETT testing instruments.
- Maintained current knowledge of best practices in adult education and State initiatives, by attending training and professional development events throughout the State and the region.

2011-2013 University of New England College of Osteopathic Medicine, Biddeford, ME; Assistant Director of Recruitment and Alumni Services

- Interviewed and advised prospective applicants to the osteopathic medical programs.
- Created and implemented a communication and marketing plan for student recruitment and subsequent data management; included specific strategies to recruit minority and multicultural students.
- Managed all aspects of the student tour guide program.
- Planned and executed student recruitment plan, including all travel planning and corresponding paperwork completion.
- Planned, coordinated and presented at on-campus events for prospective and new students including Open Houses, Interview Days, Campus Visits and Orientation.
- Participated in off-campus recruiting events, including extensive travel throughout the country.
- Attended and assisted with off-site receptions at local area conferences for alumni.
- Represented UNECOM on AACOM councils for recruiting and admissions and alumni development.

- Attended professional development events relevant to admission into medical programs.

2009-2010 Measured Progress, Dover NH; Curriculum and Assessment Support Services Manager.

- Managed day-to-day activities for five support staff including Permissions Coordinators, Reading Selection Coordinator, Freelance Coordinator, and Administrative Assistants to C & A Test Development Group.
- Scheduled item writers and consultants for State assessment programs.
- Worked collaboratively with content managers to increase and improve efficiency and effectiveness of off-site consultants and freelance writers.
- Served as liaison to other departments within Measured Progress to ensure the best possible delivery of items for test products within deadlines. Updated and improved *Standard Operating Procedures* for the support services group.

1999-2010 Great Bay Community College (formerly NHCTC), Portsmouth, NH; Coordinator of Admissions

- Promoted from Admissions Recruiter to Admissions Counselor to Coordinator of Admissions; *Five years as Coordinator.*
- Coordinated day-to-day functions for the Admissions Office, including managing support and recruiting staff.
- Managed the budget for Admissions and Recruitment.
- Responsible for all processes and procedures for the Office of Admissions and its interrelation to and collaboration with other Student Services departments.
- Made all Admissions decisions for Great Bay Community College and oversaw processing of all decision letters.
- Maintained positive relationships with internal and external constituents.
- Grant Administrator for Incentive Trustee grants and associated functions for grant management and awarding.
- Met with prospective students on and off campus, providing program specific and general program counseling.
- Created recruiting materials and managed contact with vendors.
- Committee Chair for implementation team for BANNER self-service database project.

AWARDS

- **Counselor of the Year 2005** representing NH, by *New England Association for College Admissions Counselors (NEACAC)*

TECHNICAL SKILLS

- Extensive computer experience with applications such as Microsoft Office Suite including Word, Excel, Access, Outlook and PowerPoint.
- Intermediate knowledge of *Banner Student Information System* an education-base integrated information system for query, population selection, data entry and data manipulation, and report query of student records.

OTHER

- **Practicing Justice of the Peace**, commissioned by the Governor of New Hampshire in 1996.
- *Certificate of Advanced Graduate Studies at Plymouth State University* Graduate programs. Pursuing a certificate focusing on Educational Leadership; GPA 3.61

REFERENCES Available Upon Request

Allison Joseph

Highly motivated, extremely hardworking non-profit Executive Director with the ability to clearly communicate needs and expectations to staff & develop and maintain partnerships with funders. Possessing strengths in program development and implementation, cost reduction, budget forecasting & fundraising.

Employment:

Executive Director

December 2013 - Present

MY TURN, Incorporated

Effectively reduced agency deficit by over \$150,000 during first year as Executive Director. Increased Board Membership and secured \$1,000,000 in federal Workforce Innovation and Opportunity Act (WIOA) funds. Reduced overhead costs while opening new programs and hiring new staff. Currently managing a \$1,200,000 budget and overseeing operations at 7 sites throughout New Hampshire and Massachusetts.

- Provides strategic leadership, including business planning, budget forecasting, and board relations.
- Supervisor for direct service managers, and responsible for all aspects of program outcomes.
- Responsible for all aspects of programming and operations including Human Resources, Finance, Information Technology, Program Evaluation, and Program Management.
- Manages and conducts organizational fundraising including grant writing, event planning, gift requests.

Deputy Director

July 2013 – December 2013

MY TURN, Incorporated

Retain all responsibilities of the Director of Programs, NH Region. Also perform the following tasks:

- Coordinate with CEO and implement all administrative strategies to ensure quality programming
- Evaluate all financial statements on monthly basis and analyze all trends
- Assist with development of all program grants and financial contracts
- Participate in contract negotiations

- Assist CEO in the oversight of employee benefits administration including: Health, Dental, and 401(k)

Director of Programs, NH Region
MY TURN, Incorporated

May 2011 – July 2013

Maintain supervisory authority over all programming and staffing within 4 Programs in the New Hampshire region. Coordinate community relations within the region, including job development, public relations, and cultivation of partners. Also perform the following tasks:

- Responsible for writing the grants to secure funding for all 4 Federal Workforce Investment Act programs.
- Ensure that all programmatic components, achievement of benchmarks, data collection/reporting and contractual obligations within the WIA contract are met with a standard of high quality
- Ensure that all programs' budgets are adhered to and changes to those budgets including requests for movement of funds between specific line items is properly negotiated with relevant funders
- Responsible for the effective supervision of staff within the region including: conducting regular staff meetings, completion of performance reviews, create and review professional development plans with staff, orient and train staff in their positions, provide oversight, guidance, and mentoring to staff, coordinate staff schedules and PTO requests, and ensure that MY TURN's staff discipline policy is executed
- Analyze data to identify trends, best practices, and programmatic challenges; use data to strategically develop and implement program improvements
- Actively participate as member of the NHWorks Partners' teams (Nashua and Manchester) as well as Co-Chair of the Manchester Youth Visions Committee
- Develop and implement mentorship program including recruiting and training new mentors in cooperation with the Greater Nashua Human Resource Association

Career Specialist, Manchester Central High School
MY TURN, Incorporated

July 2007 – May 2011

Responsible for the recruitment and case management of 35+ low income, at risk youth, and for the implementation of a Federal Workforce Investment Act funded academic and employment training program including the following elements:

- Providing employment services and work-based Learning experiences
- Facilitating summer youth employment opportunities by developing jobs in the community and overseeing youth employees
- Creating engaging curriculum to deliver educational/tutoring skills training

- Developing citizenship and leadership development opportunities in the community
- Direct student led Service Learning Projects
- Providing additional support services and twelve months of follow-up services to each participant
- Maintain required documentation and reporting information as set forth by State and Federal requirements
- Meet or exceed set Performance Measures as mandated by State and Federal regulations
- Maintain all contract requirements between MYTURN and the Bureau of Work Force Development/State of NH Department of Education

Leadership:

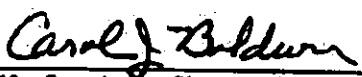
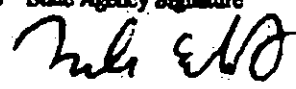
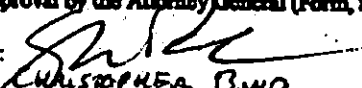
NH WIA/WIOA Directors' Group	2011 – Present
Created College Readiness & Financial Literacy Assessment tools for all NH WIOA Programs	2015
NH Shared Youth Vision Teams:	
Manchester Area	Member 2007 – 2013; Co Chair 2010 – 2013
Concord Area	Member 2012 – 2013; Co Chair 2012 – 2013
Manchester NHWorks Partners' Group	2007 – 2013
Nashua NHWorks Partners' Group	2011 – 2013
Manchester NH Mayor's Jobs Group	2012 – 2013
Created & Trained WIA Youth Quarterly Training Manual Recruitment/Summer Youth/Performance	2012 – 2013
Recognized as an Outstanding Teacher NH WZID Teacher Appreciation Week	2011
Heads Together Conference Presenter: Interagency Collaboration	2009
Certified Entrepreneurship Teacher Network for Teaching Entrepreneurship (NFTE)	2008
Distinction in Core Values Award MY TURN, Inc.	2008

Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name Department of Education, Bureau of Adult Education		1.2 State Agency Address 21 South Fruit Street, Suite 20 Concord, NH 03301	
1.3 Contractor Name Nashua Adult Learning Center, Inc.		1.4 Contractor Address 4 Lake Street Nashua, NH 03060	
1.5 Contractor Phone Number (603) 882-9080	1.6 Account Number See Exhibit C	1.7 Completion Date June 30, 2023	1.8 Price Limitation \$2,278,507.67
1.9 Contracting Officer for State Agency Sarah Bennett		1.10 State Agency Telephone Number (603) 271-6701	
1.11 Contractor Signature  Date: 5/12/20		1.12 Name and Title of Contractor Signatory Carol Baldwin, Executive Director	
1.13 State Agency Signature  Date: 5-19-20		1.14 Name and Title of State Agency Signatory Frank Edelblut, Commissioner	
1.15 Approved by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/26/20			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. **CONTRACTOR'S RELATION TO THE STATE.** In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. **INDEMNIFICATION.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. **SPECIAL PROVISIONS.** Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. **SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

**EXHIBIT A
SPECIAL PROVISIONS**

1. The Contractor must comply with the following provisions:

- Exhibit D: Contractor Obligations
- Exhibit E: Federal Debarment and Suspension
- Exhibit F: Anti-Lobbying
- Exhibit G: Rights to Inventions Made Under a Contract, Copy Rights and Confidentiality
- Exhibit H: Compliance with the provisions of the US Code of Federal Regulations 34 CFR 364 and the following US Circular if applicable: Office of Management and Budget (OBM) Circular A-110 "Uniform Administrative Non-Profit Organizations"
- Exhibit I: Attestation for the US Department of Education General Education Provisions Act (GEPA)
- Exhibit J: Buy American Statement in accordance with Section 502 of the Workforce Innovation and Opportunity Act of 2014

2. The Contractor must sign annual General Assurances from the NH Department of Education, Bureau of Federal Compliance and the Program Assurances included in Exhibit B: Scope of Services.

Contractor Initials GB
Date 5/12/20

EXHIBIT B SCOPE OF SERVICES

The vision for Adult Education and Literacy Services in New Hampshire is a regional system of providers providing comprehensive services below the secondary level including English as a second language in order to prepare adults to transition successfully into postsecondary education, training and/or employment.

Nashua Adult Learning Center, Nashua, NH will provide the following services:

Project 1: Adult Education & Literacy Activities

Responsiveness to Regional Need

- The Contractor is responsible for identifying the educational needs of the region by using data from US Census's American Community Survey to target, recruit, and serve individuals without a high school diploma and English language learners.
- The Contractor is responsible for using NH Employment Security data and State Workforce Board Sector-Based Initiatives to identify regional economic needs and to incorporate preparation of individuals for sector initiatives, assisting individuals with transition into economic stability through employment and participation in the development of career pathways.
- The Contractor is responsible for using local resources to identify the social and cultural needs of the region and include programming to address the diverse needs of the population, provide soft skills training and foster the development of cultural competence.
- The Contractor is responsible for coordinating services between other adult education centers and community organizations to ensure the non-duplication of services; the capacity to serve the local need; the seamless transition of participants between educational levels; and the transition of participants into postsecondary education, training and/or employment.

Serving the Most in Need

- The Contractor is responsible for identifying, recruiting, and serving students who are most in need of adult education including individuals with low levels of literacy skills and English language learners, including those who may be above the Advanced ESL level, but still eligible for adult basic or secondary education activities.
- The Contractor is responsible for serving the needs of individuals with disabilities including physical, emotional, social, and learning disabilities.
- The Contractor is responsible for serving the needs of individuals with barriers to employment including displaced homemakers, low-income individuals, ex-offenders, and others.
- The Contractor must promote concurrent enrollment in programs and activities under WIOA Title I, Title III and Title IV.
- The Contractor will provide staff, or access to services provided by another adult education center through a formal agreement, for the following duties:
 - Program Director – general administration, budgeting, serve as the WIOA representative, liaison with local employers and other adult education centers

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- Counselor – assist participants with barriers to attendance, liaison with community organizations, provide career counseling and transition planning services
- Intake & Assessment Specialist – assist participant with the intake process, administer assessments in accordance with the publisher requirements, report assessment results
- Data Entry Specialist – enter all intake, enrollment, assessment data, check for validity and accuracy, produce ad hoc reports and required quarterly/annual reports, serve as a local expert for the data system
- Coordinator of Volunteers – recruit and train volunteers, match volunteer tutors with participants unable to attend classes, orient and monitor participants including the development of an individual learning plan, provide instructional materials for participants/tutors, coordinate with local communities to provide space for tutoring outside of the center, coordinate volunteers in the classroom
- Distance Learning Coordinator – assign and monitor participant who are unable to attend classes, assist instructors and tutors with distance learning, produce reports as needed, enter attendance data, provide training on contracted software to local staff and participants
- The Contractor must identify whether the region has a demonstrated need for additional English language acquisition and civics education programs.

Service Delivery Format and Schedules

- The Contractor must have a delivery method, location(s), and schedule that enable individuals to attend and complete the program including access to year-round programming.
- Open enrollment or managed enrollment and flexible scheduling are highly encouraged.
- The Contractor must be able to provide outreach/satellite services, or arrange access to, tutorial services for individuals in the region who are unable to attend regularly scheduled classes. Tutorial services should be provided through appropriately trained volunteers.
- The Contractor must have a plan for handling waiting lists.

Proposed Curricula and Contextualized Instruction

- The Contractor is required to provide a standards-based curriculum that is aligned with the College & Career Readiness Standards for Adult Education and/or the English Language Proficiency Standards published by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE).
- The Contractor is required to provide contextualized instruction that includes the use of occupationally relevant materials.
- The Contractor, its officers, employees, agents or members, may assume full political, religious, and citizenship responsibilities, but shall refrain from exploiting the instructional responsibility of his/her professional position. Material presented to students shall be relevant to the course and appropriate to the maturity and achievement level of the students. The Contractor, its officers, employees, agents or members will at all times strive to promote tolerance for the views and opinions of others and for the right of individuals to form and hold differing views and opinions. The Contractor, its officers, employees, agents or members, will encourage the student to study varying points of view and respect his/her right to form his/her own judgment.

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Alignment with the State Workforce Plan

- The Contractor is required to align its program with the goals and mission of the State Workforce Plan and contribute to the strategies outlined in the Plan including the use of data to inform program decisions and improve program performance.
- The Contractor is required to participate in state leadership activities including participation in adult education committees or advisory boards, membership in regional/national education consortia, and through attending professional development activities.
- The Contractor is required to coordinate with other local NH Works partners including participation or representation in partner meetings; establishing referral procedures; ensuring direct access to adult education services; and contributing to the development of career pathways.
- The Contractor must provide instruction delivered by well-trained instructors which may include evaluation through the OCTAE Teacher Effectiveness model and the Adult Education Teacher Competencies.

Intensity, Quality and Best Practices

- The Contractor must define sufficient intensity and quality and have a plan for how the program will meet that standard to enable participants to achieve substantial learning gains. The Bureau of Adult Education has established a full-time equivalent (FTE) as 60 hours of instruction per year.
- The Contractor must use instructional practices that include the essential components of reading at all levels.
- The Contractor must integrate workforce preparation activities for all students.
- The Contractor must base its instruction on best practices derived from the most rigorous research available and appropriate, including scientifically valid research and effective educational practice.

Integration of Technology Services and Digital Systems

- The Contractor must incorporate digital literacy instruction for all students at all levels.
- The Contractor must include distance learning options, including technology-enhanced curricula, as a part of its delivery system including a policy for selecting appropriate students, facilitating distance learning, and a plan for how distance learning will be used.
- The Contractor must incorporate the use of a variety of technology services in the classroom.

Meeting Program Outcomes

- The Contractor must pretest 100% of all enrolled students using a National Reporting System-approved assessment within 12 hours of enrollment.
- The Contractor must posttest all eligible students after an appropriate number of instructional hours as defined in the NH Assessment and Data Policy.
- The Contractor must conduct follow up surveys with all enrolled participants for whom data matching is unavailable as required by the National Reporting System to collect performance indicator data and measurable skills gains in accordance with National Reporting System requirements. A minimum of a 75% response rate is required.

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- The Contractor must set program target rates and assess progress toward those targets on a quarterly basis in order to assist the State with meeting the performance outcomes set by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE) as indicated below:

Primary Indicators of Performance	2020-2021*	2021-2022	2022-2023**
Employment in the Second Quarter after Exit	21%	22%	TBA
Employment in the Fourth Quarter after Exit	23%	24%	TBA
Median Earnings in the Second Quarter after Exit	\$5,239	\$5,250	TBA
Credential Attainment Rate	18%	19%	
Measurable Skill Gains			TBA
For Adult Basic Education	29%	30%	TBA
For English as a Second Language	29%	30%	TBA

** Targets may be adjusted due to the COVID-19 disruption to instruction. The Contractor will be required to contribute to any revised state performance targets as negotiated.*

***To be based on State negotiations with OCTAE in the spring of 2022.*

Reporting

- The Contractor is required to use the data system provided by the NH Bureau of Adult Education to collect data for federal reporting in accordance with the NH Data and Assessment Policy.
- A designated representative from the Contractor must be trained to use the data system. All data must be entered on a bi-weekly basis.
- The Contractor must analyze its program data on a quarterly basis, as well as provide an annual self-assessment summary, to inform program decisions and set goals for improvement.
- The Contractor must request social security numbers, in accordance with 5 U.S.C. § 552a, for all participants over the age of 18. The Contractor will aid students, who do not possess a social security number, in applying for a social security number. Students who fail to provide a social security number will be indicated in the data system in order to assist with National Reporting System (NRS) for Adult Education requirements such as student outcome follow and data matching purposes for federal Workforce Innovation and Opportunity Act employment measures.

Event of Default

- Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"): failure to perform the Services satisfactorily or on schedule (to include failure to provide; failure to submit any report required hereunder; and/or failure to perform any other covenant, term or condition of this Agreement. Upon the occurrence of any Event of Default, the new Hampshire Department of Education may take any one, or more, or all, of the following actions: give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied,

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terminate this Agreement, effective two (2) days after giving the Contractor notice of termination; give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor; set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

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Project 2: Integrated English Literacy and Civics Education (IELCE)

Integrated English Literacy and Civics Education is a program provided to English language learners who are adults, including professionals with degrees and credentials in their native countries, that enables such adults to achieve competency in the English language and acquire the basic and more advanced skills needed to function effectively as parents, workers, and citizens in the United State. Such service shall include instruction in literacy and English language acquisition and instruction on the rights and responsibilities of citizenship and civic participation, and may include workforce training.

Responsiveness to Regional Need

- The Contractor is responsible for identifying the educational needs of the region by using data from US Census's American Community Survey to target, recruitment, and serve individuals without US citizenship, in need of English language acquisition skills including skilled immigrants or other English language learners who may have degrees, credentials or work experience in their native countries and those with low levels of literacy.
- The Contractor is responsible for using NH Employment Security data and State Workforce Board Sector-Based Initiatives to identify regional economic needs and to incorporate preparation of individuals for sector initiatives, assisting individuals with transition into economic stability through employment and participation on the development of career pathways.
- The Contractor is responsible for using local resources to identify the social and cultural needs of the region and include programming to address the diverse needs of the population, provide soft skills training and foster the development of cultural competence.

Serving the Most in Need

- The Contractor is responsible for identifying, recruiting, and serving students who are most in need of Integrated English Literacy and Civics Education including individuals with degrees, credentials or work experience in their native country.
- The Contractor is responsible for serving the needs of English language learners, especially those who have low literacy levels and those who need to transition from Advanced ESL into Adult Basic Education or Adult Secondary Education educational functioning levels.
- The Contractor is responsible for serving the needs of individuals with disabilities including physical, emotional, social, and learning disabilities.
- The Contractor is responsible for serving the needs of individuals with barriers to employment including displaced homemakers, low-income individuals, ex-offenders, and others.
- The Contractor must promote concurrent enrollment and/or transition to programs and activities under WIOA Title I, Title III and Title IV.
- The Contractor may not exclude individuals seeking language proficiency and civics education, but not seeking workforce training.
- The Contractor must identify whether the region has a demonstrated need for additional English language acquisition and civics education programs.

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Service Delivery Format and Schedules

- The Contractor must have a delivery method, location(s), and schedule that enable individuals to attend and complete the program.
- The Contractor must integrate all three of the following required components of the IELCE program in accordance with WIOA regulations. The components must be offered concurrently.
 - Adult Education and Literacy Activities, including English language acquisition and workforce preparation
 - Rights and responsibilities of citizenship
 - Integrated Education and Training activity as defined in WIOA Section 203(11)
- Classes must have a plan for handling waiting lists.

Proposed Curricula and Contextualized Instruction

- The Contractor is required to provide a standards-based curriculum that is aligned with the College & Career Readiness Standards for Adult Education and/or the English Language Proficiency Standards published by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE).
- The Contractor is required to provide contextualized instruction that includes occupationally relevant materials.
- The Contractor is required to integrate the rights and responsibilities of citizenship into the curriculum, in a non-biased content-neutral manner including an understanding of the New Hampshire and United States Constitutions.
- The Contractor, its officers, employees, agents or members, may assume full political, religious, and citizenship responsibilities, but shall refrain from exploiting the instructional responsibility of his/her professional position. Material presented to students shall be relevant to the course and appropriate to the maturity and achievement level of the students. The Contractor, its officers, employees, agents or members will at all times strive to promote tolerance for the views and opinions of others and for the right of individuals to form and hold differing views and opinions.
- The IET component of the program should include an industry or employer-recognized credential.

Alignment with the State Workforce Plan

- The Contractor is required to align its program with the goals and mission of the State Workforce Plan and contribute to the strategies outlined in the Plan including the use of data to inform program decisions and improve program performance.
- The Contractor is required to participate in state leadership activities including participation in adult education committees or advisory boards, membership in regional/national education consortia, and through attending professional development activities.
- The Contractor is required to coordinate with other local NH Works partners including participation or representation in partner meetings; establishing referral procedures; ensuring direct access to adult education services; and contributing to the development of career pathways.
- The Contractor must provide instruction delivered by well-trained instructors which may include evaluation through the OCTAE Teacher Effectiveness model and the Adult Education Teacher Competencies.

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Intensity, Quality and Best Practices

- The Contractor must use instructional practices that include the essential components of reading.
- The Contractor must integrate workforce preparation activities for all students.
- The Contractor must define sufficient intensity and quality and have a plan for how the program will meet that standard.
- The Contractor must base its instruction on best practices derived from the most rigorous research available and appropriate, including scientifically valid research and effective educational practice.

Integration of Technology Services and Digital Systems

- The Contractor must incorporate digital literacy instruction for all students at all levels.
- The Contractor must include distance learning options, including technology-enhanced curricula, as a part of its delivery system including a policy for selecting appropriate students, facilitating distance learning, and a plan for how distance learning will be used.
- The Contractor must incorporate the use of a variety of technology services for instruction.

Meeting Program Outcomes

- The Contractor must pretest 100% of all enrolled students using a National Reporting System-approved assessment within 12 hours of enrollment.
- The Contractor must posttest all eligible students after an appropriate number of instructional hours as defined in the NH Assessment and Data Policy.
- The Contractor must conduct follow up surveys with all enrolled participants for whom data matching is unavailable as required by the National Reporting System to collect performance indicator data and measurable skills gains in accordance with National Reporting System requirements. A minimum of a 75% response rate is required.
- The Contractor must set program target rates and assess progress toward those targets on a quarterly basis in order to assist the State with meeting the performance outcomes set by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE) as indicated below:

Primary Indicators of Performance	2020-2021*	2021-2022	2022-2023**
Employment in the Second Quarter after Exit	21%	22%	TBA
Employment in the Fourth Quarter after Exit	23%	24%	TBA
Median Earnings in the Second Quarter after Exit	\$5,239	\$5,250	TBA
Credential Attainment Rate	18%	19%	
Measurable Skill Gains			TBA
For Adult Basic Education	29%	30%	TBA
For English as a Second Language	29%	30%	TBA

** Targets may be adjusted due to the COVID-19 disruption to instruction. The Contractor will be required to contribute to any revised state performance targets as negotiated.*

***To be based on State negotiations with OCTAE in the spring of 2022.*

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Reporting

- The Contractor is required to use the data system provided by the NH Bureau of Adult Education to collect data for federal reporting in accordance with the NH Data and Assessment Policy.
- A designated representative from the Contractor must be trained to use the data system. All data must be entered on a bi-weekly basis.
- The Contractor must analyze its program data on a quarterly basis, as well as provide an annual self-assessment summary, to inform program decisions and set goals for improvement.
- The Contractor must request social security numbers, in accordance with 5 U.S.C. § 552a, for all participants over the age of 18. The Contractor will aid students, who do not possess a social security number, in applying for a social security number. Students who fail to provide a social security number will be indicated in the data system in order to assist with National Reporting System (NRS) for Adult Education requirements such as student outcome follow and data matching purposes for federal Workforce Innovation and Opportunity Act employment measures.

Event of Default

- Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"): failure to perform the Services satisfactorily or on schedule (to include failure to provide; failure to submit any report required hereunder; and/or failure to perform any other covenant, term or condition of this Agreement. Upon the occurrence of any Event of Default, the new Hampshire Department of Education may take any one, or more, or all, of the following actions: give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination; give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor; set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

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EXHIBIT C METHOD OF PAYMENT

Estimated Budgets

This contract is funded with Federal Funds from the US Department of Education made available under the Workforce Innovation and Opportunity Act (WIOA) of 2014, Title II for the purpose of the delivery of adult education and literacy services and State General Funds under Adult Education.

The following table includes an estimated budgets:

Estimated Budget Project 1: AEL	FY21	FY22	FY23	Total
Salaries	\$426,869.22	\$439,675.30	\$452,865.56	\$1,319,410.08
Benefits	\$67,353.16	\$69,373.75	\$71,454.97	\$208,181.88
Purchase Property Services	\$23,520.00	\$24,225.60	\$24,952.37	\$72,697.97
Other Purchased Property Service	\$18,300.00	\$18,849.00	\$19,414.47	\$56,563.47
Supplies	\$67,700.00	\$69,731.00	\$71,822.93	\$209,253.93
Indirect Costs	\$60,374.24	\$62,185.47	\$64,051.03	\$186,610.74
Total	\$664,116.62	\$684,040.12	\$704,561.33	\$2,052,718.07

Estimated Budget Project 2: IELCE	FY21	FY22	FY23	Total
Salaries	\$55,374.80	\$57,036.04	\$58,747.13	\$171,157.97
Benefits	\$11,034.10	\$11,365.12	\$11,706.08	\$ 34,105.30
Indirect Costs	\$ 6,640.89	\$ 6,840.12	\$ 7,045.32	\$ 20,526.33
Total	\$73,049.79	\$75,241.28	\$77,498.53	\$225,789.60

1. Annual funding amounts disbursed through this contract agreement shall be determined based on actual WIOA federal awards for the delivery of adult education and literacy services and state funds received for the program year covered under this agreement, which may be less or more than estimated but may not exceed in the aggregate the total maximum amount authorized via this contract agreement.
2. The DOE reserves the right to increase and/or decrease contract funds subject to continued availability of Federal Funds, satisfactory performance of services, and approval by the Governor and Executive Council.
3. The Contractor must have written authorization from the DOE prior to using contract funds to purchase any property or equipment with a cost in excess of \$250.00 and with a useful life beyond one-year, and shall maintain an inventory of property and equipment either purchased or leased with funds made available through this contract.
4. The Bureau of Adult Education reserves the right to request ad hoc financial and/or participant status reports in the event further information is needed to evaluate program

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effectiveness as deemed reasonable and necessary by the DOE and/or the State of New Hampshire.

5. The Contractor is solely responsible for paying to the DOE any disallowed costs associated with the misappropriation of Federal Funds and/or costs expended on individuals who were erroneously determined to be eligible for WIOA services. Disallowed costs may not be paid with Federal Funds, regardless of the funding source.

6. Line items in this budget may be adjusted, one to the other, of the indicated amount but in no instance can the total budget exceed the price limitation. The Contractor must receive Department of Education approval prior to transferring from one line to another.

Limitation on Price: This Contract will not exceed **\$2,278,507.67** without written modification signed by the parties of this agreement and approved by the Governor and Council.

Source of Funding: Funding for AEL is 65% State Funds from the account titled 4039 Adult Education Match Funds and 35% Federal Funds from the account titled 4037 Adult Education Federal Funds.

Funding for IELCE is 100% Federal Funds from account 4037 Adult Education Federal Funds:

Account Numbers: 06-56-56-562010-40390000-601
06-56-56-562010-40370000-072

Acct	Class	Name	FY21	FY22	FY23	Total
4039	601	Adult Education State Match	\$431,675.80	\$444,626.08	\$457,964.86	\$1,334,266.74
4037	72	Adult Education Federal Funds	\$305,490.61	\$314,655.32	\$324,095.00	\$944,240.93
		TOTALS	\$737,166.41	\$759,281.40	\$782,059.84	\$2,278,507.67

The Contractor is also required to provide a 25% local match as follows:

	FY21	FY22	FY23	Total
Local Match	\$166,029.15	\$171,010.03	\$176,140.33	\$ 513,179.51

Method of Payment:

The Contractor shall be paid on a monthly basis through the NH Department of Education's Grants Management System.

1. Payments for services under this contract are limited to reimbursement for actual expenses incurred in the fulfillment of this agreement during the contract period. Reimbursement for expenses incurred after June 30, 2023 shall not be accepted for payment.

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2. A final payment request shall be submitted no later than forty-five (45) days after the contract ends. Failure to submit the invoice by this date could result in non-payment.
3. The Contractor shall maintain sufficient documentation on file in their offices to support invoices, and make such documentation available for review by authorized NH DOE, Bureau of Adult Education and/or its auditors.
4. The Contractor shall adhere to all cash management policies and procedures stipulated in the body of this agreement, and all other applicable WIOA federal, State, and the DOE cash management regulations and policies, including monthly accrual reporting.

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EXHIBIT D

Contractor Obligations

Contracts in excess of the simplified acquisition threshold (currently set at \$250,000) must address **administrative, contractual, or legal remedies** in instances where the contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. Reference:

2 C.F.R. § 200.326 and 2 C.F.R. 200, Appendix II, required contract clauses.

The contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the contractor's actions pertaining to this contract.

The Contractor, certifies and affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

Breach

A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

Fraud and False Statements

The Contractor understands that, if the project which is the subject of this Contract is financed in whole or in part by federal funds, that if the undersigned, the company that the Contractor represents, or any employee or agent thereof, knowingly makes any false statement, representation, report or claim as to the character, quality, quantity, or cost of material used or to be used, or quantity or quality work performed or to be performed, or makes any false statement or representation of a material fact in any statement, certificate, or report, the Contractor and any company that the Contractor represents may be subject to prosecution under the provision of 18 USC § 1001 and § 1020.

Environmental Protection

(This clause is applicable if this Contract exceeds \$150,000. It applies to Federal-aid contracts only.)

The Contractor is required to comply with all applicable standards, orders or requirements issued under Section 306 of the Clean Air Act (42 U.S.C. 1857 (h)), Section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency (EPA) regulations (40 CFR Part 15) which prohibit the use under non-exempt Federal contracts, grants or loans of facilities included on the EPA List of Violating Facilities. Violations shall be reported to the FHWA and to the U.S. EPA Assistant Administrator for Enforcement.

Procurement of Recovered Materials

In accordance with Section 6002 of the Solid Waste Disposal Act (42 U.S.C. § 6962), State agencies and agencies of a political subdivision of a state that are using appropriated Federal funds for procurement must procure items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired in the preceding fiscal year exceeded \$10,000; must procure solid waste management services in a manner that maximizes energy and resource recovery; and must have established an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

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Exhibit E

Federal Debarment and Suspension

- a. By signature on this Contract, the Contractor certifies its compliance, and the compliance of its Sub-Contractors, present or future, by stating that any person associated therewith in the capacity of owner, partner, director, officer, principal investor, project director, manager, auditor, or any position of authority involving federal funds:
 1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any Federal Agency;
 2. Does not have a proposed debarment pending;
 3. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any Federal Agency within the past three (3) years; and
 4. Has not been indicted, convicted, or had a civil judgment rendered against the firm by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.
- b. Where the Contractor or its Sub-Contractor is unable to certify to the statement in Section a.1. above, the Contractor or its Sub-Contractor shall be declared ineligible to enter into Contract or participate in the project.
- c. Where the Contractor or Sub-Contractor is unable to certify to any of the statements as listed in Sections a.2., a.3., or a.4., above, the Contractor or its Sub-Contractor shall submit a written explanation to the DOE. The certification or explanation shall be considered in connection with the DOE's determination whether to enter into Contract.
- d. The Contractor shall provide immediate written notice to the DOE if, at any time, the Contractor or its Sub-Contractor, learn that its Debarment and Suspension certification has become erroneous by reason of changed circumstances.

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Exhibit F

Anti-Lobbying

The Contractor agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, execute the following Certification:

The Contractor certifies, by signing and submitting this contract, to the best of his/her knowledge and belief, that:

- a. No federal appropriated funds have been paid or shall be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence any officer or employee of any State or Federal Agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any Federal contract, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal amendment, or modification of any Federal contract grant, loan, or cooperative agreement.
- b. If any funds other than federally appropriated funds have been paid or shall be paid to any person for influencing or attempting to influence an officer or employee of any Federal Agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit the "Disclosure of Lobbying Activities" form in accordance with its instructions (<http://www.whitehouse.gov/omb/grants/sfllin.pdf>).
- c. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making and entering into this transaction imposed by Section 1352, Title 31 and U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.
- d. The Contractor also agrees, by signing this contract that it shall require that the language of this certification be included in subcontracts with all Sub-Contractor(s) and lower-tier Sub-Contractors which exceed \$100,000 and that all such Sub-Contractors and lower-tier Sub-Contractors shall certify and disclose accordingly.
- e. The DOE shall keep the firm's certification on file as part of its original contract. The Contractor shall keep individual certifications from all Sub-Contractors and lower-tier Sub-Contractors on file. Certification shall be retained for three (3) years following completion and acceptance of any given project.

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Exhibit G

Rights to Inventions Made Under a Contract, Copy Rights and

Confidentiality Rights to Inventions Made Under a Contract or Agreement

Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the DOE.

Any discovery or invention that arises during the course of the contract shall be reported to the DOE. The Contractor is required to disclose inventions promptly to the contracting officer (within 2 months) after the inventor discloses it in writing to contractor personnel responsible for patent matters. The awarding agency shall determine how rights in the invention/discovery shall be allocated consistent with "Government Patent Policy" and Title 37 C.F.R. § 401.

Confidentiality

All Written and oral information and materials disclosed or provided by the DOE under this agreement constitutes Confidential Information, regardless of whether such information was provided before or after the date on this agreement or how it was provided.

The Contractor and representatives thereof, acknowledge that by making use of, acquiring or adding to information about matters and data related to this agreement, which are confidential to the DOE and its partners, must remain the exclusive property of the DOE.

Confidential information means all data and information related to the business and operation of the DOE, including but not limited to all school and student data contained in NH Title XV, Education, Chapters 186-200.

Confidential information includes but is not limited to, student and school district data, revenue and cost information, the source code for computer software and hardware products owned in part or in whole by the DOE, financial information, partner information (including the identity of DOE partners), Contractor and supplier information, (including the identity of DOE Contractors and suppliers), and any information that has been marked "confidential" or "proprietary", or with the like designation. During the term of this contract the Contractor agrees to abide by such rules as may be adopted from time to time by the DOE to maintain the security of all confidential information. The Contractor further agrees that it will always regard and preserve as confidential information/data received during the performance of this contract. The Contractor will not use, copy, make notes, or use excerpts of any confidential information, nor will it give, disclose, provide access to, or otherwise make available any confidential information to any person not employed or contracted by the DOE or subcontracted with the Contractor.

Ownership of Intellectual Property

The DOE shall retain ownership of all source data and other intellectual property of the DOE provided to the Contractor in order to complete the services of this agreement. As well the DOE will retain copyright ownership for any and all materials, patents and intellectual property produced, including, but not limited to, brochures, resource directories, protocols, guidelines, posters, or reports. The Contractor shall not reproduce any materials for purposes other than use for the terms under the contract without prior written approval from the DOE.

Contractor Initials GB
Date 5/12/20

EXHIBIT H

STATEMENT of ACCEPTANCE of Special Provisions

The organization will comply with the provisions of the US Code of Federal Regulations 34 CFR 364 and the following US Circular, if applicable: Office of Management and Budget (OBM) Circular A-110 "Uniform Administrative Non-Profit Organizations."

Superintendent of Schools or
Chief Officer of Agency:

Carol Heick, President
Signature

Local Director of Project:

Carol Baldwin, Executive
Signature Director

Date Signed:

5/12/20

Contractor Initials

Date

OB
5/12/20

EXHIBIT I

**GENERAL EDUCATION PROVISIONS ACT (GEPA) Sec. 427 Attestation –
WORKFORCE INVESTMENT ACT, TITLE II – ADULT EDUCATION AND FAMILY
LITERACY**

This attestation outlines the steps that Nashua Adult Learning Center will ensure be taken should the Adult Education application be funded.

The purpose of this requirement is to assist the United States Department of Education in implementing its mission to ensure equal access to education and to promote educational excellence.

If funded, the following steps will be taken to ensure equitable access to and equitable participation in the project or activity to be conducted with federal adult education assistance by addressing the access needs of students, teachers, and other program beneficiaries in order to overcome barriers to equitable participation, including barriers based on gender, race, color, national origin, disability and age.

The Act highlights six types of barriers that can impede equitable access or participation: gender, race, national origin, color, disability, or age. Based on local circumstances, determine whether these or other barriers may prevent students, teachers, etc., from such access or participation in the federally-funded project or activity. Please describe the steps to be taken to comply with the GEPA requirements.

The Adult Learning Center believes in and practices Equal Opportunity as stated in the agency's handbook as well as on its website. The Executive Director serves as the Equal Opportunity Coordinator and has overall responsibility for assuring compliance with this policy. All employees are responsible for supporting the concept of equal opportunity and diversity and assisting the agency in meeting its objectives. The ALC complies with Federal Civil Rights laws, including the American with Disabilities Act (ADA), as well as all state rules and regulations put forth by the NH Commission for Human Rights. The agency employs a full-time Adult Education Counselor whose job is to remove barriers to education for all students. Finally, the building in which services are provided is 100% handicap accessible.

Project Director: (Name and Title) Carol J. Baldwin, Executive Director

Signature of Project Director: Carol J. Baldwin Date: 5/12/20

Contractor Initials GB
Date 5/12/20

EXHIBIT J

BUY AMERICA ACT

PURCHASE OF AMERICAN-MADE EQUIPMENT AND PRODUCTS.— In the case of any equipment or product that may be authorized to be purchased with financial assistance provided using funds made available under title I or II or under the Wagner-Peyser Act (29 U.S.C. 49 et seq.), it is the sense of Congress that entities receiving the assistance should, in expending the assistance, purchase only American-made equipment and products.

This statement is provided in accordance with Section 502 of the Workforce Innovation and Opportunities Act of 2014.

Contractor Initials GB
Date 5/12/20

State of New Hampshire

Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that NASHUA ADULT LEARNING CENTER, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 16, 1972. 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: 61851

Certificate Number: 0004905322



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 May A.D. 2020.

A handwritten signature in black ink, appearing to read "William M. Gardner".

William M. Gardner
Secretary of State



Learn. Grow. Thrive.

CERTIFICATE OF AUTHORITY

I, Sharon Cowen, Secretary of the Nashua Adult Learning Center, Inc. do hereby certify that:

1. I maintain and have custody of and am familiar with the seal and minute books of the corporation;
2. I am authorized to issue certificates with respect to the contents of such books and to affix such seal to such certificate;
3. The following is a true and complete copy of the resolution adopted by the Board of Directors of the corporation at a meeting held on April 21, 2020 which resolution was passed in accordance with the laws of the state of incorporation and the by-laws of the corporation;

As per the resolution of the Board of Directors, we approve that the Adult Learning Center may enter into contracts with the State of New Hampshire Department of Education for the provision of services and any modifications, extensions, or renewals thereof. This shall remain in force until specifically revoked.

The following is a true and complete copy of the resolution adopted at a meeting of the Board of Directors authorizing the Executive Director to execute all applicable documents in association with contracts with the New Hampshire Department of Education. See attached.

4. The foregoing resolution and by-laws are in full force and effect, unamended, as of the date hereof; and
5. The following persons lawfully occupy the offices indicated below:

Carol Kreick	President
Chad Theroux	Vice President
Sharon Cowen	Secretary
Kathleen Allen	Treasurer

IN WITNESS WHEREOF, I have hereunto set my hand as the Secretary of the Corporation this 30 day of April 2020.

Sharon B. Cowen
Secretary – Sharon Cowen

(Corporate Seal, if any)

(If the Corporation has no seal, the Secretary shall acknowledge the certificate before an authorized officer below)

STATE OF NEW HAMPSHIRE
COUNTY OF HILLSBOROUGH

On April 30, 2020, before me the undersigned officer personally appeared the person identified in the foregoing certificate, known to me (or satisfactorily proven) to be the Secretary of the Corporation identified in the foregoing certificate, and acknowledge that she executed the foregoing certificate. MARIE ELAINE HENDRA
Justice of the Peace - New Hampshire
My Commission Expires May 24, 2024

In witness whereof, I hereunto set my hand and official seal.

Marie Elaine Hendra
Justice of the Peace/Notary Public



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/6/2020

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 Eaton & Berube Insurance Agency, Inc. 11 Concord Street Nashua NH 03064		CONTACT NAME: Kimberly Gutekunst PHONE (A/C No. Ext): 603-882-2766 FAX (A/C No.): 603-886-4230 E-MAIL ADDRESS: kgutekunst@eatonberube.com	
		INSURER(S) AFFORDING COVERAGE	
		INSURER A: The Hanover Insurance Companies	
		INSURER B: Eastern Alliance Insurance Group	
		INSURER C:	
		INSURER D:	
		INSURER E:	
		INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 1508225448 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD RVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:	Y	ZDVA046721	5/1/2020	5/1/2021	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$100,000 MED EXP (Any one person) \$15,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$3,000,000 PRODUCTS - COMPROP AGG \$3,000,000 Professional Liabli \$1,000,000
A	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		ZDVA046721	5/1/2020	5/1/2021	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		UHVVA048182	5/1/2020	5/1/2021	EACH OCCURRENCE \$2,000,000 AGGREGATE \$2,000,000 \$
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 <input type="checkbox"/> N/A	050000118866	5/1/2020	5/1/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000
A	Management Liability		LHVA040605	5/1/2020	5/1/2021	Directors & Officers \$1,000,000 Employment Practices \$1,000,000 Fiduciary Liability \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Education services and child care. Employee Dishonesty Limit \$200,000.
NH Department of Education, Bureau of Adult Education is listed as an additional insured, in regards to the general liability, when required by written contract per form CG2026.

CERTIFICATE HOLDER NH Department of Education Bureau of Adult Education 21 South Fruit Street Concord NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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Mission Statement

The Adult Learning Center will continue to excel as an educational agency designed to provide the academic skills, job training and support services needed for adults and young adults to achieve more productive lives for themselves and their children.

Financial Statements

NASHUA ADULT LEARNING CENTER, INC.

FOR THE YEARS ENDED
JUNE 30, 2019 AND 2018
AND
INDEPENDENT AUDITORS' REPORT

*Leone,
McDonnell
& Roberts*
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

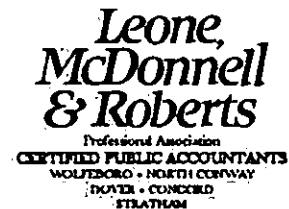
NASHUA ADULT LEARNING CENTER, INC.

FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

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To the Board of Directors of
Nashua Adult Learning Center, Inc.
Nashua, New Hampshire

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of Nashua Adult Learning Center, Inc. (a nonprofit organization), which comprise the statements of financial position as June 30, 2019 and 2018, and the related statements of activities, cash flows, and functional expenses for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Nashua Adult Learning Center, Inc. as of June 30, 2019 and 2018, 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.

Leone, McMillen & Roberts
Registered Accountants

August 9, 2019
Concord, New Hampshire

NASHUA ADULT LEARNING CENTER, INC.

**STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2019 AND 2018**

ASSETS

	<u>2019</u>	<u>2018</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,390,739	\$ 1,158,617
Accounts receivable	92,678	113,689
Promises to give	66,497	396,265
Prepaid expenses	37,008	28,493
Total current assets	<u>1,586,922</u>	<u>1,697,064</u>
PROPERTY, PLANT AND EQUIPMENT		
Land, building, and improvements	3,139,289	3,059,863
Furniture and equipment	664,528	640,670
	<u>3,803,817</u>	<u>3,700,533</u>
Less: accumulated depreciation	<u>(2,254,182)</u>	<u>(2,126,573)</u>
Total property, plant and equipment	<u>1,549,635</u>	<u>1,573,960</u>
OTHER ASSETS		
Promises to give, net of current portion above	20,656	75,964
Investments	979,434	555,689
Beneficial interest	228,695	232,677
Total other assets	<u>1,228,785</u>	<u>864,330</u>
Total assets	<u>\$ 4,365,342</u>	<u>\$ 4,135,354</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	\$ 70,648	\$ 53,458
Accrued payroll and payroll liabilities	212,252	178,822
Deferred revenue	96,761	62,131
Total current liabilities	<u>379,661</u>	<u>294,411</u>
NET ASSETS		
Without donor restrictions	3,806,741	3,573,705
With donor restrictions	178,940	267,238
Total net assets	<u>3,985,681</u>	<u>3,840,943</u>
Total liabilities and net assets	<u>\$ 4,365,342</u>	<u>\$ 4,135,354</u>

See Notes to Financial Statements

NASHUA ADULT LEARNING CENTER, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
CHANGES IN NET ASSETS			
Revenue and support			
State of New Hampshire - Education	\$ 792,973	\$ -	\$ 792,973
State of New Hampshire	385,833	-	385,833
City of Nashua - Public School	295,093	-	295,093
Other government grants	407	-	407
United Way	2,358	-	2,358
Program service fees	3,402,539	-	3,402,539
Contributions	195,156	30,189	225,345
Investment income	63,248	-	63,248
Other revenue	35,330	-	35,330
Decrease in beneficial interest	(3,982)	-	(3,982)
Net assets released from restrictions	118,487	(118,487)	-
Total revenue and support	5,287,442	(88,298)	5,199,144
EXPENSES			
Program services			
Adult basic program	692,391	-	692,391
Clearway	764,214	-	764,214
Community education & computer technology	148,583	-	148,583
Childcare	773,746	-	773,746
School age childcare	1,986,025	-	1,986,025
Supporting activities			
Management and general	654,718	-	654,718
Fundraising	34,729	-	34,729
Total expenses	5,054,406	-	5,054,406
CHANGE IN NET ASSETS	233,036	(88,298)	144,738
NET ASSETS, BEGINNING OF YEAR	3,573,705	267,238	3,840,943
NET ASSETS, END OF YEAR	\$ 3,806,741	\$ 178,940	\$ 3,985,681

See Notes to Financial Statements

NASHUA ADULT LEARNING CENTER, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
CHANGES IN NET ASSETS			
Revenue and support			
State of New Hampshire - Education	\$ 795,784	\$ -	\$ 795,784
State of New Hampshire	346,220	-	346,220
City of Nashua - Public School	295,093	-	295,093
Other government grants	24,770	-	24,770
United Way	480	-	480
Program service fees	3,640,575	-	3,640,575
Contributions	486,994	141,328	628,322
Investment income	1,470	-	1,470
Other revenue	29,464	-	29,464
Increase in beneficial interest	7,017	-	7,017
Net assets released from restrictions	64,219	(64,219)	-
Total revenue and support:	5,692,086	77,109	5,769,195
EXPENSES			
Program services			
Adult basic program	651,448	-	651,448
Clearway	753,468	-	753,468
Community education & computer technology	146,402	-	146,402
Childcare	750,064	-	750,064
School age childcare	2,014,579	-	2,014,579
Supporting activities			
Management and general	662,302	-	662,302
Fundraising	41,866	-	41,866
Total expenses	5,020,129	-	5,020,129
CHANGE IN NET ASSETS	671,957	77,109	749,066
NET ASSETS, BEGINNING OF YEAR	2,901,748	190,129	3,091,877
NET ASSETS, END OF YEAR	\$ 3,573,705	\$ 267,238	\$ 3,840,943

See Notes to Financial Statements

NASHUA ADULT LEARNING CENTER, INC.

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 144,738	\$ 749,066
Adjustment to reconcile change in net assets		
net cash from operating activities:		
Depreciation	127,609	119,361
Unrealized (gains) losses on investments	(5,812)	3,976
Realized gains on investments	(9,226)	-
Decrease (increase) in beneficial interest	3,982	(7,017)
Noncash contributions and promises to give	-	(61,828)
In-kind rent	20,544	20,655
(Increase) decrease in assets:		
Accounts receivable	21,011	49,278
Promises to give, exclusive of in-kind	364,532	(293,685)
Prepaid expenses	(8,515)	150
Increase (decrease) in liabilities:		
Accounts payable	17,190	(1,587)
Accrued payroll and payroll liabilities	33,430	27,295
Deferred revenue	<u>34,630</u>	<u>(38,479)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>744,113</u>	<u>567,185</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(103,284)	(56,473)
Receipts of interest and dividends reinvested	(55,530)	-
Purchase of investments	(1,087,410)	(685,629)
Proceeds from the sale of investments	<u>744,233</u>	<u>125,964</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(511,991)</u>	<u>(616,138)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	232,122	(48,953)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,158,617</u>	<u>1,207,570</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,390,739</u>	<u>\$ 1,158,617</u>

See Notes to Financial Statements

HARRIS ACADEMIC LEARNING CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2013

	Adult Basic Education	Charter	Community Education & Computer Technology	Children	School Age Children	Program Total	Management and General	Fundraising	Total
Personnel	\$ 463,570	\$ 370,970	\$ 88,640	\$ 320,370	\$ 1,116,000	\$ 7,075,137	\$ 240,080	\$ 20,370	\$ 3,168,770
Payroll taxes	41,787	30,777	6,780	36,130	60,811	222,360	13,739	1,370	237,706
Employee benefits	25,628	53,600	7,484	58,848	72,482	219,087	88,732	-	267,819
Contract services	-	5,276	35	32,138	1,447	36,847	608,732	-	148,578
Bank service charges	23	-	408	-	88,067	88,418	1,670	-	62,288
Bad debt expense	-	-	-	1,287	1,867	3,179	-	-	3,179
retail price	-	-	-	-	-	-	34,027	-	34,027
Supplies	50,030	27,824	16,134	27,174	101,264	222,516	16,260	-	238,822
Food	1,767	18,288	-	30,868	80,539	140,413	8,310	-	154,722
Telephone	767	6,288	-	300	2,980	10,370	8,067	-	18,402
Printing	2,725	4,232	225	1,250	4,800	13,002	10,181	-	23,213
Postage	-	504	-	-	610	1,114	5,148	225	6,487
Meetings and conferences	-	334	-	-	50	384	8,110	-	8,494
Advertising	816	1,821	3,813	4,104	2,105	12,008	4,940	-	18,948
Dues, membership and licenses	-	792	3,737	2,044	2,124	8,667	7,681	-	18,308
Miscellaneous expenses	-	-	-	2,300	-	7,302	-	-	2,300
Occupancy	78,138	51,880	6,730	48,484	178,238	384,402	63,330	500	498,288
Rent	1,520	-	-	-	24,802	26,172	-	-	26,172
Scholarship awards	-	-	-	-	-	-	-	7,380	7,380
Fuel rate	-	5,148	-	788	-	5,914	-	-	6,914
State of Missouri	-	-	7,720	-	7,720	-	-	-	7,720
Furnishing expense	-	-	-	407	-	407	-	4,313	4,720
Refunds	80	228	1,381	1,630	2,744	6,126	-	-	6,126
Staff training	186	1,380	-	3,227	4,429	8,199	3,004	-	12,899
Transportation	2,348	784	323	584	8,937	10,876	736	-	11,614
Repairs and maintenance	-	7,123	-	-	-	7,123	-	-	7,123
Equipment and maintenance	4,631	3,011	2,142	4,452	4,972	18,181	9,575	-	22,044
Total expenses before direct depreciation	682,361	754,738	148,363	771,448	1,878,523	4,348,883	638,718	34,726	5,020,130
Direct depreciation expense	-	9,478	-	2,300	8,500	18,278	16,000	-	34,276
Total expenses	\$ 682,361	\$ 764,214	\$ 148,363	\$ 773,748	\$ 1,887,023	\$ 4,367,161	\$ 654,718	\$ 34,726	\$ 5,054,406

See Notes to Financial Statements

NARMA ADULT LEARNING CENTRE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED APRIL 30, 2011

	Adult Basic Education	Children	Community Education & Computer Technology	Children	School Age Children	Program Total	Management and General	Residential	Total
Personnel	\$ 448,302	\$ 514,302	\$ 79,818	\$ 488,400	\$ 1,317,808	\$ 2,422,145	\$ 272,271	\$ 22,420	\$ 3,124,808
Payroll taxes	41,031	32,780	6,106	38,286	101,623	217,231	18,344	1,730	224,808
Employee benefits	71,308	50,081	9,428	80,325	88,122	209,232	79,681	-	287,113
Contract services	-	800	-	71,200	-	32,100	108,230	-	141,330
Bank service charges	-	-	-	-	20,285	85,080	2,384	-	88,969
Bad debt expense	-	-	471	(811)	2,182	2,112	-	-	2,112
Insurance	-	-	-	-	-	-	40,447	-	40,447
Supplies	38,971	27,197	15,513	76,867	88,332	216,682	13,018	-	225,698
Food	1,312	16,871	-	22,377	102,714	143,274	7,372	-	187,748
Tuition reimbursement	1,770	-	-	-	-	1,770	-	-	1,770
Telephone	218	3,522	-	-	4,198	8,234	3,638	-	14,572
Printing	3,816	2,860	585	1,100	4,785	12,360	3,637	-	18,232
Postage	1,128	425	-	-	304	1,855	3,228	220	2,710
Meetings and conferences	-	308	-	-	354	660	2,517	-	3,177
Advertising	690	32	2,400	2,918	2,807	7,306	1,721	-	8,976
Dues, membership and license	-	-	3,085	1,724	2,424	7,233	3,811	-	13,814
Miscellaneous expenses	-	44	-	2,172	-	2,218	648	-	2,866
Occupancy	60,342	48,478	12,317	70,128	184,403	381,687	34,544	600	448,838
Rent	-	-	-	-	29,810	29,810	-	-	29,810
Subsistence awards	-	-	-	-	-	-	-	6,300	6,300
Field trip	-	3,859	-	-	480	4,339	-	-	4,339
State of NJ fee	-	-	7,104	-	-	7,104	-	-	7,104
Fundraising expense	-	-	-	-	-	-	-	10,484	10,484
Utilities	-	29,540	2,708	-	5,128	32,407	-	-	32,407
Staff training	80	1,791	-	4,827	7,027	13,585	3,974	-	18,308
Transportation	2,368	724	-	1,044	6,180	10,304	824	-	11,178
Repairs and maintenance	-	220	2,028	-	-	2,248	-	-	2,248
Equipment and maintenance	24,522	12,713	7,810	2,811	3,042	30,458	18,778	-	67,122
Total expenses before direct depreciation	661,448	747,606	148,402	747,784	2,028,678	4,301,691	645,672	41,808	4,866,488
Direct depreciation expense	-	3,320	-	2,350	6,222	14,322	18,330	-	23,622
Total expenses	\$ 661,448	\$ 750,926	\$ 148,402	\$ 750,094	\$ 2,034,899	\$ 4,316,013	\$ 664,002	\$ 41,808	\$ 5,029,128

See Notes to Financial Statements

NASHUA ADULT LEARNING CENTER, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018**

NOTE 1. ORGANIZATION

The Nashua Adult Learning Center, Inc. (ALC) is an educational agency designed to provide academic skills, job training, and the support services needed for adults and young adults to achieve more productive lives for themselves and their families. The goals of the ALC have been formulated to respond to identified community needs: to assist adults to increase their basic educational and life coping skills; to prepare individuals for the local workplace by providing pathways from school to work, job training, or higher education; to assist individuals to cope with social, family, and work issues by providing community education programs; and to assist adults to participate in education, job training, and the workforce by providing needed support services of family literacy, childcare, school age care and parenting classes. We run an Adult Basic Education program, which includes students studying to take the HiSET exam (formerly the GED) and immigrants and refugees learning English. We also run an alternative high school for at risk teens, a high quality, low cost childcare center, on site before and after school care at neighborhood elementary schools, and several computer technology programs. We collaborate regularly with other organizations to bring services to mutual clients.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Support is recorded when received or pledged. Revenue is recorded when services are rendered. Expenses are recorded when the obligation has been incurred.

Basis of Presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), 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 – Net assets that are not subject to 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.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Donor restricted contributions are reported as increases in net assets with donor restrictions. When restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Cash and Cash Equivalents

The Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Accounts Receivable

The Organization utilizes the allowance method of accounting for bad debts. No allowance was determined to be necessary as of June 30, 2019 and 2018. The allowance is based on past historical experience and management review of specific accounts. The Organization has no policy for charging interest on overdue accounts nor are its accounts receivable pledged as collateral.

Contributions Receivable

Contributions, including unconditional promises to give, are recorded as made. All contributions are available for unrestricted use unless specifically restricted by the donor. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Unconditional promises to give due in the next year are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reported at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are to be received.

Contributions of donated non-cash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, which are provided by the individuals possessing those skills, and would typically need to be purchased if not provided by donations, are recorded at their fair values in the period received. In-kind contributions for the years ended June 30, 2019 and 2018 consist of the use of contributed facilities valued at \$20,544 and \$20,655, annually.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property, Plant, Equipment and Depreciation

Property, plant and equipment are recorded at cost (or fair value if donated) and are depreciated using the straight-line method over estimated useful lives as follows:

<u>Description</u>	<u>Life</u>
Buildings and improvements	5 - 50 years
Furniture and equipment	5 - 10 years

Depreciation expense for the years ended June 30, 2019 and 2018 amounted to \$127,609 and \$119,361, respectively.

Investments

Investments are reported at cost, if purchased, or at fair value, if donated. Thereafter, investments are reported at their fair values in the statements of financial position, and changes in fair value are reported as investment return in the statements of activities.

Purchases and sales of securities are reflected on a trade-date basis. Gains and losses on sales of securities are based on average cost and are recorded in the statements of activities in the period in which the securities are sold. Interest is recorded when earned. Dividends are accrued as of the ex-dividend date.

Accrued Earned Time

The Organization has accrued a liability for future compensated leave time that its employees have earned and which is vested with the employee.

Deferred Revenue

Deferred revenue represents fees for various programs collected in advance of services to be rendered.

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, costs have been allocated among the program services and supporting activities benefited. Occupancy costs have been grouped and allocated to the programs as a line item. Such allocations have been determined by management on an equitable basis.

The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of allocation</u>
Salaries and benefits	Time and effort
Occupancy	Square footage/revenues
Depreciation	Square footage
All other expenses	Direct assignment

Use of Estimates

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

Reclassifications

Certain prior year amounts have been reclassified to conform to the current year presentation.

Income Taxes

The Organization is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income.

The Organization's income tax filings are subject to audit by various taxing authorities. The Organization's open audit periods are 2016 through 2019. The Organization believes it has met all the requirements to maintain its not-for-profit status and has taken no uncertain tax positions that would require adjustment to the financial statements. It is the Organization's policy to expense taxes when paid and any interest and penalties associated with its income tax obligations.

NOTE 3. AVAILABILITY AND LIQUIDITY

The following represents the Organization's financial assets as of June 30, 2019 and 2018:

Financial assets at year-end:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 1,390,739	\$ 1,158,617
Accounts receivable	92,678	113,689
Promises to give	87,153	472,229
Investments	979,434	555,689
Beneficial Interest	<u>228,695</u>	<u>232,677</u>
Total financial assets	<u>\$ 2,778,699</u>	<u>\$ 2,532,901</u>

Less amounts not available to be used
within one year:

Net assets with donor restrictions	\$ 178,940	\$ 267,238
Less net assets with purpose and time restrictions to be met in less than a year	(70,000)	(118,487)
Quasi endowment established by the board	979,434	555,689
Long-term promises to give	20,656	75,964
Beneficial Interest	<u>228,695</u>	<u>232,677</u>

Amounts not available within one year 1,337,725 1,013,081

Financial assets available to meet general
expenditures over the next twelve months \$ 1,440,974 \$ 1,519,820

The Organization's goal is generally to maintain financial assets to meet 90 days of operating expenses (approximately \$1.2 million). As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts.

NOTE 4. PROMISES TO GIVE

Unconditional promises to give as of June 30, 2019 and 2018 consisted of the following:

	<u>2019</u>	<u>2018</u>
United Way	\$ 24,603	\$ 67,182
City of Nashua- CDBG	6,294	56,983
Kiratsos Trust	-	283,141
BAE Xplorations	-	5,000
Bean Foundation	15,000	-
Present value of donated use of facilities	<u>41,256</u>	<u>61,800</u>
Promises to give	<u>\$ 87,153</u>	<u>\$ 474,106</u>

NOTE 4. PROMISES TO GIVE (continued)

	<u>2019</u>	<u>2018</u>
Promises to give are due as follows:		
In less than one year	\$ 66,497	\$ 396,265
Over one year	<u>20,656</u>	<u>77,841</u>
Gross Contributions receivable	87,153	474,106
Less: Discount to present value	<u>-</u>	<u>1,877</u>
Contributions receivable, net	<u>\$ 87,153</u>	<u>\$ 472,229</u>

NOTE 5. INVESTMENTS

The Organization's investments are presented in the financial statements in the aggregate at fair value and consisted of the following as of June 30, 2019 and 2018:

	<u>2019</u>		<u>2018</u>	
	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>
Mutual Funds, Exchange Traded Funds and Closed - Ended Funds	<u>\$ 979,434</u>	<u>\$ 977,598</u>	<u>\$ 555,689</u>	<u>\$ 559,665</u>

Components of Investment Return:

	<u>2019</u>	<u>2018</u>
Interest and dividend income	\$ 55,530	\$ 5,446
Unrealized gain (loss) on investments	5,812	(3,976)
Realized gain on investments	9,226	-
Investment fees	<u>(7,320)</u>	<u>-</u>
	<u>\$ 63,248</u>	<u>\$ 1,470</u>

NOTE 6. BENEFICIAL INTEREST

The Organization is a beneficiary of an agency endowment fund at the New Hampshire Charitable Foundation. Pursuant to the terms of the resolution establishing this fund, property contributed to The New Hampshire Charitable Foundation is held as a separate fund designated for the benefit of Nashua Adult Learning Center, Inc.

The fund was established in February of 2003 with an initial \$50,000 contribution. During the year ended June 30, 2005, an additional \$50,000 was added to the endowment fund for a total \$100,000 funded. The \$100,000 represents unrestricted donations to the Organization previously designated by its board as funds functioning as endowment.

NOTE 6. BENEFICIAL INTEREST (continued)

In accordance with its spending policy, the Foundation can make distributions from the fund to the Organization of approximately 4.03% of the market value of the fund per year. The estimated value of the future distributions from the fund is included in these financial statements as required; however, all property in the fund was contributed to The New Hampshire Charitable Foundation to be held and administered for the benefit of Nashua Adult Learning Center, Inc.

The Organization did not contribute to the fund during the years ended June 30, 2019 and 2018. The Organization received a distribution of \$8,941 and \$8,814 from the Foundation during the years ended June 30, 2019 and 2018, respectively. The fair value of the fund assets were \$228,695 and \$232,677, on June 30, 2019 and 2018, respectively.

NOTE 7. OCCUPANCY COSTS

Occupancy costs related to the two buildings used by the Organization have been allocated to the various programs as a line item on the statement of functional expenses. The following details the expenses that make up the occupancy cost:

	<u>2019</u>	<u>2018</u>
Personnel	\$ 163,058	\$ 161,441
Payroll taxes	12,572	12,753
Employee benefits	23,431	21,684
Contract services	26,922	26,987
Supplies	20,347	16,020
Utilities	78,933	79,445
Rent	20,544	20,655
Repairs & maintenance	19,148	19,120
Depreciation	<u>93,333</u>	<u>88,731</u>
Total occupancy costs	<u>\$ 458,288</u>	<u>\$ 446,836</u>

NOTE 8. CONCENTRATION OF RISK

The Organization maintains its cash balances at a local bank which, from time to time, 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.

NOTE 9. NET ASSETS

Net assets with donor restrictions were as follows for the years ended June 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Special Purpose Restrictions:		
Scholarships	\$ 95,398	\$ 99,551
ECAP shed	3,300	-
ECAP bikes	920	-
Translation materials	3,125	-
Bean Foundation	15,000	-
Time Restrictions:		
Donated use of facilities	41,256	61,800
Community Development Block Grant	-	30,000
BAE Xplorations grant	-	5,000
Barker Foundation	-	10,074
Breakfast with our best	-	2,525
Various donations	-	7,920
United Way	<u>19,941</u>	<u>50,368</u>
Total net assets with donor restrictions	<u>\$ 178,940</u>	<u>\$ 267,238</u>

Net assets without donor restrictions for the years ended June 30, 2019 and 2018 are as follows:

	<u>2019</u>	<u>2018</u>
Undesignated	\$ 2,815,963	\$ 2,649,484
Board designated	<u>990,778</u>	<u>924,221</u>
Total net assets without donor restrictions	<u>\$ 3,806,741</u>	<u>\$ 3,573,705</u>

Net assets released from net assets with donor restrictions are as follows:

	<u>2019</u>	<u>2018</u>
Satisfaction of Purpose Restrictions:		
Scholarships	\$ 11,997	\$ 6,978
Satisfaction of Time Restrictions:		
Donated use of facilities	20,544	20,655
Community Development Block Grant	30,000	-
BAE Xplorations grant	5,000	-
Barker Foundation	10,074	-
Breakfast with our best	2,525	-
Various donations	7,920	-
United Way	<u>30,427</u>	<u>36,586</u>
Total net assets released	<u>\$ 118,487</u>	<u>\$ 64,219</u>

NOTE 10. BOARD DESIGNATED ENDOWMENT

During the year ended June 30, 2018, the board of directors designated \$559,665 (see Note 5) as a general endowment fund to support the mission of the Organization. Since that amount resulted from internal designation and is not donor restricted, it is classified and reported as net assets without donor restrictions. During the year ended June 30, 2019, the Organization designated an additional \$423,745. The balance in the board designated endowment amounted to \$979,434 and \$555,689 at June 30, 2019 and 2018, respectively.

The Organization's spending policy requires the fair market value of the endowment portfolio to be one million dollars before a distribution of spendable income is to be approved. Once the fair value of the endowment portfolio has reached an amount in excess of one million dollars, or in case of emergency, the Organization will be authorized to withdraw a percentage of the principal and income for operating and capital improvements. Spendable income will be calculated as four percent of the rolling three-year average of the endowment portfolio value. The Organization did not receive any distributions from the endowment portfolio during the year ended June 30, 2019 and 2018.

NOTE 11. LEASES

The Organization leases a building on Arlington Street in Nashua, NH, pursuant to the terms of a lease agreement which was renewed in May 2018 for a three-year term beginning July 1, 2018 to June 30, 2021. The lease agreement requires rent of \$1 to be paid monthly.

The value of the lease has been recorded as a contribution and rent expense at fair value. The organization is responsible for all utilities, repairs and maintenance. The remaining fair market value (FMV) of the lease term is \$41,256.

After-school programs are conducted at various schools in the greater Nashua area. Rent is paid to the school district as a tenant at will.

NOTE 12. RETIREMENT PLAN

The Organization adopted a qualified 403(b) Retirement Plan. All employees are eligible to participate in the Plan. The Organization may make discretionary matching contributions after six months of service. The Organization made matching contributions to the 403(b) retirement plan of \$42,326 and \$41,292 for the years ended June 30, 2019 and 2018, respectively.

NOTE 13. FAIR VALUE INVESTMENTS

The Fair Value Measurements and Disclosures Topic of the codification defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date and sets out a fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Inputs are broadly defined under the Topic as assumptions market participants would use in pricing an asset

NOTE 13. FAIR VALUE INVESTMENTS (continued)

or liability. The three levels of the fair value hierarchy under the Topic are described below:

Level 1: Quoted market prices in active markets, such as the New York Stock Exchange, for identical assets or liabilities.

Level 2: Observable market prices based on inputs or unobservable inputs that are corroborated by market data.

Level 3: Unobservable inputs that are not corroborated by market data.

The Organization assesses the levels of the investments at each measurement date, and transfers between levels are recognized on the actual date of the event or change in circumstances that caused the transfer. For the years ended June 30, 2019 and 2018, there were no such transfers.

For the years ended June 30, 2019 and 2018, the application of valuation techniques applied to similar assets and liabilities has been consistent. The following is a description of the valuation methodologies used for instruments measured at fair value on a recurring basis.

Beneficial interest in assets held by others

The fair value of beneficial interest in assets held by others is based upon the fair value of the assets held by the New Hampshire Charitable Foundation.

Mutual funds, exchange traded funds, closed-ended funds

Valued at the daily closing price as reported by the fund. The mutual funds held by the Organization are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price.

The following tables present the Organization's fair value hierarchy for the investments as of June 30, 2019 and 2018:

	Total 6/30/2019	Quoted Prices Active Markets for Identical Assets Level 1	Significant Observable Inputs Level 2	Significant Unobservable Inputs Level 3
Beneficial interest in assets held by others	\$ 228,695	\$ -	\$ 228,695	\$ -
Mutual funds, exchange traded funds, closed- end funds	979,434	979,434	-	-
Total fair value	<u>\$ 1,208,129</u>	<u>\$ 979,434</u>	<u>\$ 228,695</u>	<u>\$ -</u>

NOTE 13. FAIR VALUE INVESTMENTS (continued)

	Total 6/30/2018	Quoted Prices Active Markets for Identical Assets Level 1	Significant Observable Inputs Level 2	Significant Unobservable Inputs Level 3
Beneficial interest in assets held by others	\$ 232,677	\$ -	\$ 232,677	\$ -
Mutual funds, exchange traded funds, closed- end funds	<u>555,689</u>	<u>555,689</u>	<u>-</u>	<u>-</u>
Total fair value	<u>\$ 788,366</u>	<u>\$ 555,689</u>	<u>\$ 232,677</u>	<u>\$ -</u>

NOTE 14. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Non-recognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through August 9, 2019, the date the June 30, 2019 financial statements were available for issuance.

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Rivier University Students:
Shannon March
Tim Khoyi

SKILLS

A resourceful, flexible and well-rounded leader with strong oral and written communication skills. Able to build relationships, engage staff, manage projects and deliver results for organizational success. Adept at both the strategic and operational sides of an organization. In addition to solid background in the areas of law, human resources, corporate philanthropy and adult education, also possess the organizational and influencing skills necessary for fundraising.

WORK EXPERIENCE

- ▶ Adult Learning Center, 4 Lake Street
Nashua, New Hampshire 03060
June 2014 - present

Executive Director
 - Promote an environment where staff and students are able to carry out the objectives of the Center.
 - Provide and support enriching experiences for adults and teenagers who recognize the need for additional education to function at their optimal level.
 - Work with the Board of Directors and the community to carry out and promote the mission of the Center.
 - Develop programs that reflect the needs of the community and the goals of the Center.
 - Provide sound fiscal management of the Center.

- ▶ RiverStone Resources LLC, 250 Commercial Street
Manchester, New Hampshire 03101
August 1999 to May 2014

Human Resources Manager
2014
August 2011 to May 2014
 - Responsible for all employee benefits, from health and welfare to 401(k) plan, including annual benefits negotiations, daily administration, vendor management, employee education, open enrollment and all compliance requirements.
 - Coordinate, and often present at, employee education workshops on topics related to financial planning and health and welfare benefits.
 - Serve as the Company's recruiter and manage all aspects of staffing, from temporary to permanent, including preparation of job descriptions, completion of job requisitions, outside recruiter negotiations, interviewing, hiring and onboarding.
 - Project Manager for numerous software initiatives including implementation of a Learning Management System and conversion of an employee stock purchase plan from foreign to US vendor. Participated in a three year company infrastructure project.
 - Implemented employee background screening procedure from adoption of formal company policy to set up with vendor to ordering and analyzing background reports.
 - Compose employee communications on behalf of HR Team as well as review and approve communications from other departments.

- Oversee HR summer help and college interns including working with outside counsel to obtain appropriate visas.
- Liaison for HR issues requiring the assistance of outside counsel.
- Responsible for annual 401(k) audit and subsequent 5500 Filing.
- Appointed RiverStone Resources Community Support Coordinator, by CEO in 2009, overseeing corporate donations program and representing company at non-profit events. Responsible for developing, tracking and reporting on a sizeable corporate donations budget.

Senior Corporate Paralegal
August 2011

August 1999 to

- Maintained corporate records and contracts for over thirty companies domiciled throughout the United States.
- Responsible for compliance with secretary of state and insurance department regulations for foreign and domestic entities.
- Prepared annual reports and drafted corporate resolutions, agendas and memorandums to the board of directors.
- Negotiated contracts with outside vendors.
- Performed extensive legal research.
- Supervised legal assistants.
- Formed and dissolved companies; assisted counsel with mergers and acquisitions.
- Interacted daily with board of directors, senior management team, and finance department as well as outside counsel and auditors.
- Annually prepared department budget in accordance with finance department specifications.

▶ Jordan, Maynard & Parodi, PLLC, 40 East Pearl Street
Nashua, New Hampshire 03060

March 1985 to August 1999

Paralegal under the direction of Attorney Edward A. Jordan, Senior Partner in a general practice law firm. Concentration: commercial real estate, corporate and bankruptcy law.

▶ Rivier University
2001
Nashua, NH

Fall 1996 to Spring

- ▶ Team-Instructor, Real Estate Titles and Transactions, fall 1996, 1997, 1998, and 1999
- ▶ Team-Instructor, Advanced Real Estate Titles and Transactions Rivier College, spring 1998
- ▶ Adjunct Faculty (solo), Real Estate Titles and Transaction, Introduction to Paralegal Studies 1999 to 2001

VOLUNTEER WORK

- Adult Learning Center Board of Directors 2007 to 2013; President 2009 – 2010
- Appointed by Mayor Donchess to the Personnel Advisory Board 2015 to present
- MBK Executive Committee 2017 to present
- First Church Nashua Personnel Committee and Entrepreneurial Team 2014 to present
- Past Member of Rotary West – Scholarship and Ribfest Committee

EDUCATION

- ▶ PHR (now SHRM-CP) Designation December 2012. Qualified to sit for exam after one year of HR experience
- ▶ Masters in Educational Studies Adults/Concentration in Counseling
Rivier University, Nashua, NH – May 2001
- ▶ Bachelor of Science – Paralegal Studies, cum laude
Rivier University, Nashua, NH – May 1995

LAUREN ELLEN OSOWSKI

EDUCATION AND CREDENTIALS

Rivier University, Nashua, NH (expected 2020) – *M.Ed., Education Studies*

Global TESOL College, Boston, MA (2006) – *Professional TESOL Certificate*

University of New Hampshire, Durham, NH (2003) – *BA, Sociology; Minors, Spanish and Criminal Justice*

Universitat de Barcelona, Barcelona, Spain (2002) – *Certificate of Spanish Language and Culture*

WORK EXPERIENCE

New Hampshire Bureau of Adult Education (via Second Start), Concord, NH
Present

Sept. 2011-

State Mentor Team Member

- Serve as mentor for new program directors
- Collaborate with other mentors and state leadership to provide staff development activities

Workshop Presenter and Facilitator

- Present at state conferences in New Hampshire as well as at local and state meetings
- Created and facilitated twenty-five unique presentations and discussion groups

Mini-grant Writer

- Research and create lesson plans, activities, and resources for teachers
- Completed ten projects, on record with New Hampshire Bureau of Adult Education

Disability Committee Member

- Collaborate with educators and administrators in New Hampshire on best practices and assistance for students with learning disabilities and other disabilities
- Present annual Disabilities Day Workshop for adult educators

Adult Learning Center, Nashua, NH

Director of Adult Education

Jul. 2015-

Present

- Manage a staff of 35 adult education teachers and classroom aides
- Oversee educational success in math, reading, writing, digital literacy, and English language acquisition of more than 1,300 adult students from 75 countries annually
- Maintain relationships with community partners, sending agencies, and local colleges
- Plan and schedule all school year classes and activities
- Maintain accurate data and student records per federal requirements
- Prepare annual budgets for all adult education classes and services

ESOL (English for Speakers of Other Languages) Coordinator

Sept. 2009-

Jun. 2015

- Supervise a staff of 15 ESOL teachers
- Maintained responsibility for curriculum development, placement testing, and activity planning
- Provided resources to students and teachers by networking within the community
- Choose appropriate instructional materials for all classes

ESOL (English for Speakers of Other Languages) Teacher

Sept. 2009-

Jun. 2015

- Planned interesting and varied lessons for students of different ages from a range of educational and economic backgrounds
- Implemented a curriculum with applicable life, work, and technology skills
- Integrated technology into instruction practices and classroom activities
- Assess learners' prior knowledge, learning needs, and goals

LAUREN ELLEN OSOWSKI (continued)

WORK EXPERIENCE (continued)

SELT Hungary, Budapest, Hungary

Jan. 2009-

Jul. 2009

Start Language School, Košice, Slovakia

Sept. 2007-

Jan. 2009

NTE Language School, Košice, Slovakia

Oct. 2006-

Sept. 2007

English Teacher

- Designed small group lessons for elementary, high school, and adult students in private language school as well as at local factories and businesses
- Created unique, fast-paced business English classes for international software company
- Mentored and assisted in training new teachers
- Tailored industry specific English courses for specific clients' needs or goals
- Collaborated with a team of international teachers

COMMUNITY INVOLVEMENT

New Hampshire Adult Education Directors' Alliance

Aug. 2018-

Present

- The Alliance is dedicated to supporting, promoting, and furthering the positive effects of adult education services on individual adult learner and on the state of New Hampshire's social, economic, and political systems.
- Elected co-chair in May 2019

New England Literacy Resource Center Governing Board

Oct. 2018-

Present

- The organization was established through an inter-state agreement to strengthen adult literacy services in our region through sharing and collaboration among professional development providers, practitioners, and policy-makers.

Cultural Connections Committee

Jul. 2015-

Present

- The Committee encourages understanding and appreciation of ethnic diversity in the city of Nashua and facilitates communication between the ethnic community and city government.

Gate City Immigrant Initiative

Jul. 2015-

Feb. 2019

- The Initiative provides support to orient and empower newcomers and the broader community to fully integrate as citizens of Greater Nashua in good health and well-being.
- Served as co-chair from October 2016 until the merging of the group with Cultural Connections Committee in February 2019

VOLUNTEER EXPERIENCE

Mark Osowski Basketball Camp
Present

Summer 1997-2002 and Summer 2010-

- Cooperate with the Leominster (MA) Recreation Department to plan and carry out a one-week basketball camp for local youth (ages 8-13)
- Coordinate daily camp operations and activities

Constance Cullen

Certifications

State of New Hampshire - Elementary Education (K-8) endorsement.

Experience

State ABE Mentor 2019-present

Professional Development team member, Concord, NH

- Be available to provide consultation in person, by email, or by telephone to adult educators
- Participate in planning and presenting statewide staff development opportunities in response to the needs of the field
- Conduct training sessions and facilitate sharing groups or meetings as needed
- Provide information about resources and share or develop new resources and materials to meet needs

Coordinator - Adult Learner Services 2014-present

Adult Learning Center, Nashua, NH

- Recruit, train, support, and retrain volunteer tutors to work one-on-one or with groups of adult learners in attaining their educational goals
- Evaluate prospective adult students, develop a plan for learning based on assessment and educational goals, and match them with a trained tutor
- Assess curricula and demonstrate understanding of alignment to College and Career Readiness Standards; be available to support other staff with CCRS alignment
- Collaborate with other agencies and staff to provide a comprehensive program and encourage student persistence
- Maintain NRS database, complete and submit appropriate records and follow-up to state adult education offices as required and when requested; maintain secure records
- Contribute to and implement multi-year program proposal based on RFP from NH Bureau of Adult Education. Complete updates and program evaluations as requested
- Attend professional development activities sponsored by NH Bureau of Adult Education.
- Completed Student Achievement in Reading, STAR, National Training in May 2018, presented components of STAR at NHBAE Conferences in October 2018 and March 2019. Trained and coached 3 staff members in STAR at local center
- Work with students who are functionally illiterate until their skill level is high enough to join one of our ABE classes

Math and English Language Tutor, 2011-2014

Adult Learning Center, Nashua, NH

- Used weekly conversation and writing to identify strengths, weaknesses, and cultural understanding of ESOL students.
- Conferenced with teachers and administered informal testing, to math students, to address their specific needs before moving forward with their instruction.
- Utilized multiple textbooks and internet sources to improve math competency and reading comprehension

Education

B.A. Social Sciences - Elementary Education, Spanish minor 1992

Xavier University, Cincinnati, OH

Master of Education - Early Childhood /Montessori 2008

Endicott University, Beverly, MA

HANNA VANDIVER

56 Atherton Ave. Nashua, New Hampshire, 03064 603-809-3511 avandiver@nashuaalc.org

EDUCATION

Uzhgorod National University

Master of Arts, June 1999

Uzhhorod, Transcarpathia, Ukraine,

Specialist in English Education English Language

Teacher of the English Language and Literature.

Studied full time for five years. Degree was evaluated in 2009 as a Master of Arts according to the system used in the United States.

Skills

Teaching, Communication, Curriculum Development, Professional Translation and Interpreting, Organizing Events, Team Building, Classroom Management.

Languages - English, Russian, Ukrainian

WORK EXPERIENCE

NASHUA ADULT LEARNING CENTER, NASHUA NH

Enrollment Counselor

August 2015 – Present

- Organize registration and testing dates; conduct all necessary enrollment assessments.
- Maintain confidential student records. Ensure the continued and uninterrupted process of ESL / ABE education by ensuring that teachers have access to all necessary materials and resources.
- Train and assist ABE/HiSET/ESL teachers with testing in order to evaluate and track student progress.
- Assist the Academics Director as needed. While working independently maintain communication and collaboration with other employees and the public, in order to establish an environment that meets the needs of adult learners, encourages success and promotes persistence

English Speakers of Other Languages (ESOL) Teacher

September 2012 – Present

- Conduct weekly lessons with students in various levels of proficiency. Have taught the following levels: Basic Beginner, Level 1, Level 2, Level 4 and Advanced Conversation Class.

HOPE AND LIFE CHARITY ORGANIZATION UZHGOROD, UKRAINE

Director, May 2006 – July 2011

- Managed the affairs of the Hope and Life International Charity Organization relating to the distribution of finances to charity activities, the organization of projects to help ethnic minorities and orphanages in the Transcarpathian Region of Ukraine.
- Oversaw the organization of a low cost English School to benefit the university students of Uzhgorod, Ukraine by providing them with a high quality education in the English language

NGO NEHEMIAH, UZHGOROD, UKRAINE

Professional Translator, October 1999 – May 2006

- Regularly translated for groups and speakers from the United States and Europe in settings ranging from large audiences to private conversations.
- Was responsible for training young translators in the skills necessary to clearly and accurately pass on information both from the local language into English and from English into the local language.

Nehemiah English Language School

Director, October 1999 – May 2006

- Organized the founding and was responsible for the management of the Nehemiah English School.
- Developed curriculum targeting all proficiency levels.
- Oversaw an average of four teachers at any given time.
- Personally taught three groups of approximately 10 - 15 students per semester.

ACHIEVEMENTS

Administration:

- Started and managed two ESL Schools in Uzhgorod, Ukraine, which are still functioning today.

Curriculum Development:

- Created curriculum for young adults and adult learners targeting novice through advanced proficiency levels.

Organization:

- Led and assisted in the development of total immersion summer programs for young adults and children.

Lesson Planning:

- Introduced innovative learning methods to ensure total comprehension for all students.


Teaching:


- Taught a variety of students from various backgrounds in both classroom and one-on-one settings resulting in marked improvement in the students' proficiency level.


COMMUNITY INVOLVEMENT

- Beginning in 1999, assisted in establishing a program to provide assistance and support to Holocaust survivors in the Transcarpathian Region of Ukraine. Regularly participated in the work of the program until June of 2011.
- Beginning in 2002 regularly participated in and oversaw the organization of programs to assist the Romani ethnic minority in the Transcarpathian Region of Ukraine. Specific projects include organizing humanitarian aid and medical personnel for the Romani camps, providing clean water for villages that previously had no access, overseeing construction projects to improve Romani communities. Involvement in these projects continued until June of 2011.
- Beginning in 2004, regularly participated in and oversaw the organization of programs to benefit orphanages in the Transcarpathian Region. Specific programs were targeted to improve the living conditions in the orphanages, provide education regarding basic hygiene, and assist in the transition from the orphanage to adult life.
- Beginning in 2010 worked with a government run trade school in conducting lessons designed to encourage the betterment of ethics and morality of students soon to enter the workforce.

Rosemary Daly

(603) 880-2004 

(603) 930-8637 

rosemary.daly78@gmail.com 

Seeking a position in an education setting that will utilize my skills and experience in ESOL/ABE education, computers, and curriculum development.

Skills

- | | |
|---|---|
| • Certified TESOL/TEFL/ESOL/EFL Instructor | Proficient in Microsoft Word and Excel |
| • Budget management experience | Proficient in Access Database usage |
| • Proficient in creating and maintaining production schedules | Proficient in PowerPoint, Publisher and Internet Explorer |
| • Experience with Quark & Adobe Photoshop | Experience in maintaining website pages |
| • 8 years' experience as a TESOL Instructor | Completed BUCEC Courses in Project Management, Access Database and Web Design |
| • Cultural Sensitivity | |

Experience

JAN. 2018 – PRESENT

College & Career Navigator / Adult Learning Center, Nashua, NH

As the College and Career Navigator I work with Adult Learning Center students and Nashua Community College students to guide them in selecting appropriate remedial courses in Math and English when necessary. Administer/proctor Accuplacer tests, as well as proctor TABE tests and HiSet tests. Act as liaison between Adult Learning Center and Nashua Community College staff members to coordinate class schedules; register students; track test scores and attendance, and collect course fees. Also act as a liaison between students, Adult Learning Center instructors, and NCC admissions, disability services, instructors, and advising offices when needed.

SEPT. 2009 - PRESENT

P/T ESOL Instructor / Adult Learning Center, Nashua, NH

Educate Literacy/Basic Beginner Level English Language Learners in basics of English grammar, phonics, reading, pronunciation and conversational speaking. Coordinate communication between students and administration to create an effective and culturally-sensitive learning environment. Teach a curriculum designed to improve students' conversational abilities. Develop and teach summer school program emphasizing vocabulary, pronunciation, reading comprehension and survival skills English. Administer and grade assignments and tests to evaluate student progress. Attended workshops related to student motivation and developing engaging learning activities. Average class size: 20 students. Provide computer training and use technology to augment student learning process. Assist with Registration and Enrollment process and attend at least 12 hours of professional development programs on a yearly basis. (Note: between 2016-Present, completed over 131 hours of professional development training).

AUG. 1999 – AUG. 2009

Asst. to Director of Institutional Advancement & Public Relations / Academy of Notre Dame, Tyngsboro, MA

Interface with faculty and administration to obtain materials suitable for publication. Create, write and manage production of school related marketing materials including: Annual Giving Report, Gateway (alumnae newsletter), PR Express, advertisements, special event programs and brochures, and weekly press releases. Work with Director of Institutional Advancement/Alumnae Relations to coordinate programs such as: Annual Golf Tournament, Car Raffle, Annual Auction, 150th Gala Celebration, Alumnae Mass, Tea and Reception, and other events as required. Track and maintain database information related to project costs. Responsible for photography of special events. Chairperson of the Mission Committee for the NEASC accreditation process. Served as member of the Golf Committee, Auction Committee, 150th Anniversary Gala Committee, Marketing Long Range Planning Committee and the Vision Committee. Served as liaison between Advancement Office and IT Department on various web-related projects. Proficient use of Microsoft XP programs, Adobe Photoshop Elements, and Microsoft Front Page. Completed coursework in Grant-writing in Fall 2004.

MARCH 1995 – AUG. 1999

Marketing Project Manager / Boston University Corp. Educ. Center, Tyngsboro, MA

Interfaced with Corporate Education Center Program directors in the design and production of direct mail pieces including: catalogs, brochures, show-guides, postcards and lead generators. Targeted, selected and coded mailing lists for specific mailing and provided post-mailing list analysis to better target specific markets for BUCEC programs. Worked with departmental employees and vendors to ensure timely and accurate information related to direct mail campaigns from inception to registration. Coordinated advertisement placement in newspapers, magazines and targeted trade journals. Used Microsoft Access to track advertising costs and profit center budget information. Provided Director of Marketing with quarterly reports including: Marketing Co-op Fund Reports, Profit Center monthly and quarterly budget reports, postal reconciliation reports, and forecasted quarterly and yearly budgets for profit centers. Budgetary responsibility for three profit centers totaled \$1.3 million dollars/year.

Education

OCT. 2016 – OCT. 2018

M.S. Curriculum & Instruction/ Western Governors University, Salt Lake City, UT (online program)

JULY-AUGUST 2009

TESOL/TEFL Certification/ Oxford Seminars, Boston, MA

MAY 1978

B.A. English / Chestnut Hill College, Philadelphia, PA

Samba C. Halkose

QUALIFICATIONS SUMMARY

Highly qualified Adult Education Counselor, experienced in Human Services working in a broad range of service agencies across multiple work environments. Well organized self-starter with strong interpersonal skills and proven track record working with people from diverse backgrounds. Fluent in English, French, Swahili and Lingala. Demonstrated facility for multitasking and prioritizing in fast-paced environments.

- Adult Education Counselor
- Community Organizer
- Public Relations and Community Outreach
- Multi-Cultural/Multi-lingual Interpreter
- Health Educator
- Residential Counselor
- Employment Support Specialist
- Case Worker

EXPERIENCE

Adult Education Counselor – Adult Learning Center Jan. 2017- up date

- Remove educational barriers for adult students by referring them to community resources
- Counsel individuals to help them understand and overcome personal social, or behavioral issues affecting their educational and/or family situation
- Collaborate with other professionals and organizations promote the Adult Learning Center mission

Education & Employment Specialist: - Ascentria Care Alliance Nov. 2015- Dec. 2016

- Provide assistance to New Americans in developing an employment plan
- Follow up with employed refugees to support job retention
- Evaluate clients' aptitudes, interests, work skills, work experience, education, and / or degree of limitations to find opportunities and challenges to employment
- Research employment opportunities through networking and developing relationships with potential employers
- Educate employers about the benefits of hiring refugees

Case Worker: - Ascentria Care Alliance Sept. 2014 – Nov. 2015

- Provides appropriate assistance to New Americans during the resettlement and case management contractual period
- Responsible for the continuance of the orientation process, employment plan, and monitoring; and overseeing client's participation in refugee program
- The goal is to assist New American to live as self-sufficiently as possible and to integrate into the community; this must be done within the compliance of the refugee programs contracts

- Helping with school registration & conduct school orientation, testing, and in-take for the New American Students

Medical Interpreter: - Lutheran Social Services

April 2014 – Sept.2014

- Facilitate communication between patients with limited English proficiency (LEP) and their physicians, nurses, lab technicians and other healthcare providers

Employment Support Specialist: - Southern NH Services

2012 - 2013

- Establish and maintain a cooperative working relationship with local agencies and business organizations with translation, e.g., immigration, hospital, government offices.
- Assist clients in completing job applications and other job search and readiness requirements.
- Work to provide and maintain job workshop for program participants.
- Develop new resources and identify existing resources to create new work sites and resources.
- Assist New Americans with filling applications for SSA, Food Stamps, Medicaid and other benefits.
- Connect New Americans children to community service agencies and ESL services as appropriate in Manchester.

Refugee Coordinator/Family Liaison – Nashua School District

2008 – 2012

- Register all newly arrived refugees students and ensure they are oriented to school before their first day
- Work with the schools and families to access interpretation and transportation for school meetings and events
- Inform new arrived families about American school culture, school related policies regarding absences, field trips, and classroom rules and teachers expectations
- Recognize and promote mentorship opportunities between refugee and immigrant students and their normal counterparts

Reach Program/Office assistant – Administrations: NH Minority Health Coalition

2001 - 2003

- Provide support to the Office Manager to support the Executive Director. Account payable clerk.
- Educating providers and empowering consumers to understand the African Culture.
- Bilingual Administrative Assistant, utilizing language and administrative skills to ensure effective and efficient communication in the work place.

Residential Counselor – Easter Seals NH

2002 - 2011

- Instruct, supervise and assist residents with disability in their activities of daily living through daily routines and to carry out scheduled activities of the programs
- Perform tasks under supervision of Program manager, and Assistant Program Manager in agreement with well-known center policies and procedures

VOLUNTEER / COMMUNITY SERVICE

Board of Directors, Manchester Community Health Center, Manchester, NH

2002 – 2003

Chief Leader of the Congolese Women Community in Manchester, NH.

2003 -- 2005

Celebration of Excellence Award, Manchester Community College	2007
Organize and implement social community activities.	
After School program, Summer Vacation with Women for Women Coalition	2013
Migrant and Refugee Leadership Academy	2016

EDUCATION

Certificate in medical interpretation	2001
Certificate in Licensed Nurse Assistant at Careers, LLC.	2004
Bachelor of Science, Business Studies with concentration in Human Resources	2010
Medical Terminology Certificate	2014

LINDA BELIVEAU

OBJECTIVE

Linda Beliveau is currently an educator at the Adult Learning Center in Nashua. She has excellent intrapersonal skills and can collaborate nicely with coworkers and students. She has excellent technology skills with a variety of software and hardware.

EXPERIENCE

2017~currently employed Adult Learning Center Nashua, NH

- *Technology Specialist*
- IT Coordinator

2017, 2019 Benchmark Senior Living Salem, NH

- Assists in the development and implementation of daily programs for residents.
- Supports, encourages, and directs independent activity pursuits.
- Shows an ability to relate to and perform job functions for the elderly in a positive and efficient manner.

2015~2017 Pelham School District Pelham, NH

Assistive Technology Integrator

- Collaborated with various stakeholders in the school district to identify student needs and design systemic implementation policy.
- Provide accurate information in a timely manner to educational teams as part of decision-making.
- Provided training to staff and student on assistive technology for education.

2006~2017 Crotched Mountain ATECH Services Concord, NH

Technology Integrator

- Provided consultative services to individuals and groups.
- Managed a variety of special projects to increase awareness on assistive technology.

- Multi-tasked with multiple priorities; report writing, customer service, service delivery, product exploration and fabrication.
- Provided oral and written communication to ensure clear understanding by a broad range of socioeconomic, cultural, and cognitively diverse population.
- Collaborated with clinicians and director to ensure the values and mission of the nonprofit was at the forefront of the workload.

2000~2006 Goffstown School District Goffstown, NH

Educational Paraprofessional

- Supported teachers and students K~12
- Implemented accommodations as part of an Individualized Education Plan
- Provided classroom supports academically and emotionally.

1998~2000 JC Penny Mall of NH Manchester, NH

Sales Associate

- Fine jewelry sales associate who successfully met monthly quotas.

1991~1993 George Lussier Ent.

Manchester, NH

Office Clerk

- Office support multi-tasker: customer service, accounts receivables, account payables.

1982~1987 Activities Director Marmoth Nursing Home

Activities Director

- Provide engaging and motivating recreational activities for all the residents in a small nursing home. Comply with all state requirements, keep detailed records of client progress, and manage the budget to run the program.

1982~1987 John Danais Co

Manchester, NH

Office Clerk

- Customer service, accounts receivables and inside sales.

EDUCATION

2017 Reena Rehabilitative Engineering and Assistive
Technology Association of New England Arlington, Va

- Assistive Technology Professional Certificate

2006 Franklin Pierce University Rindge, NH

- Associate of Arts

INTERESTS

Learning in The 21st Century

Gardening and the Environment

Musical Theatre


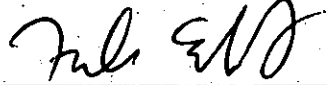
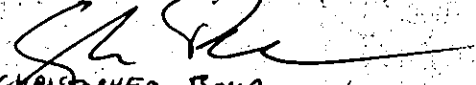
German Shepherds

Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name Department of Education, Bureau of Adult Education		1.2 State Agency Address 21 South Fruit Street, Suite 20 Concord, NH 03301	
1.3 Contractor Name North Country Education Services Agency		1.4 Contractor Address 300 Gorham Hill Road Gorham, NH 03581	
1.5 Contractor Phone Number (603) 466-5437	1.6 Account Number See Exhibit C	1.7 Completion Date June 30, 2023	1.8 Price Limitation \$ 289,745.12
1.9 Contracting Officer for State Agency Sarah Bennett		1.10 State Agency Telephone Number (603) 271-6701	
1.11 Contractor Signature  Date: 5/13/20		1.12 Name and Title of Contractor Signatory Lori Langlois, Executive Director	
1.13 State Agency Signature  Date: 5-19-20		1.14 Name and Title of State Agency Signatory Frank Edelblut, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/23/20 CHRISTOPHER BOND			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

2. **SERVICES TO BE PERFORMED.** The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. **EFFECTIVE DATE/COMPLETION OF SERVICES.**

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including, without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. **CONDITIONAL NATURE OF AGREEMENT.**

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. **CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.**

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. **COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.**

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations, and orders, and the covenants, terms and conditions of this Agreement.

7. **PERSONNEL.**

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed, and otherwise authorized to do so, under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default; treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3 No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. **CONTRACTOR'S RELATION TO THE STATE.** In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. **INDEMNIFICATION.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from the requirements of N.H. RSA chapter 281-A ("Workers' Compensation").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. **SPECIAL PROVISIONS.** Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. **SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

**EXHIBIT A
SPECIAL PROVISIONS**

1. The Contractor must comply with the following provisions:

- Exhibit D: Contractor Obligations
- Exhibit E: Federal Debarment and Suspension
- Exhibit F: Anti-Lobbying
- Exhibit G: Rights to Inventions Made Under a Contract, Copy Rights and Confidentiality
- Exhibit H: Compliance with the provisions of the US Code of Federal Regulations 34 CFR 364 and the following US Circular if applicable: Office of Management and Budget (OBM) Circular A-110 "Uniform Administrative Non-Profit Organizations"
- Exhibit I: Attestation for the US Department of Education General Education Provisions Act (GEPA)
- Exhibit J: Buy American Statement in accordance with Section 502 of the Workforce Innovation and Opportunity Act of 2014

2. The Contractor must sign annual General Assurances from the NH Department of Education, Bureau of Federal Compliance and the Program Assurances included in Exhibit B: Scope of Services.

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EXHIBIT B SCOPE OF SERVICES

The vision for Adult Education and Literacy Services in New Hampshire is a regional system of providers providing comprehensive services below the secondary level including adult basic education, high school equivalency preparation and English as a second language in order to prepare adults to transition successfully into postsecondary education, training and/or employment.

North Country Education Services in Berlin, NH will provide the following services:

Responsiveness to Regional Need

- The Contractor is responsible for identifying the educational needs of the region by using data from US Census's American Community Survey to target, recruit, and serve individuals without a high school diploma and English language learners.
- The Contractor is responsible for using NH Employment Security data and State Workforce Board Sector-Based Initiatives to identify regional economic needs and to incorporate preparation of individuals for sector initiatives, assisting individuals with transition into economic stability through employment and participation in the development of career pathways.
- The Contractor is responsible for using local resources to identify the social and cultural needs of the region and include programming to address the diverse needs of the population, provide soft skills training and foster the development of cultural competence.
- The Contractor is responsible for coordinating services between other adult education centers and community organizations to ensure the non-duplication of services; the capacity to serve the local need; the seamless transition of participants between educational levels; and the transition of participants into postsecondary education, training and/or employment.

Serving the Most in Need

- The Contractor is responsible for identifying, recruiting, and serving students who are most in need of adult education including individuals with low levels of literacy skills and English language learners, including those who may be above the Advanced ESL level, but still eligible for adult basic or secondary education activities.
- The Contractor is responsible for serving the needs of individuals with disabilities including physical, emotional, social, and learning disabilities.
- The Contractor is responsible for serving the needs of individuals with barriers to employment including displaced homemakers, low-income individuals, ex-offenders, and others.
- The Contractor must promote concurrent enrollment in programs and activities under WIOA Title I, Title III and Title IV.
- The Contractor will provide staff, or access to services provided by another adult education center through a formal agreement, for the following duties:
 - Program Director – general administration, budgeting, serve as the WIOA representative, liaison with local employers and other adult education centers.

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- Counselor – assist participants with barriers to attendance, liaison with community organizations, provide career counseling and transition planning services
- Intake & Assessment Specialist – assist participant with the intake process, administer assessments in accordance with the publisher requirements, report assessment results
- Data Entry Specialist – enter all intake, enrollment, assessment data, check for validity and accuracy, produce ad hoc reports and required quarterly/annual reports, serve as a local expert for the data system
- Coordinator of Volunteers – recruit and train volunteers, match volunteer tutors with participants unable to attend classes, orient and monitor participants including the development of an individual learning plan, provide instructional materials for participants/tutors, coordinate with local communities to provide space for tutoring outside of the center, coordinate volunteers in the classroom
- Distance Learning Coordinator – assign and monitor participant who are unable to attend classes, assist instructors and tutors with distance learning, produce reports as needed, enter attendance data, provide training on contracted software to local staff and participants
- The Contractor must identify whether the region has a demonstrated need for additional English language acquisition and civics education programs.

Service Delivery Format and Schedules

- The Contractor must have a delivery method, location(s), and schedule that enable individuals to attend and complete the program including access to year-round programming.
- Open enrollment or managed enrollment and flexible scheduling are highly encouraged.
- The Contractor must be able to provide outreach/satellite services, or arrange access to, tutorial services for individuals in the region who are unable to attend regularly scheduled classes. Tutorial services should be provided through appropriately trained volunteers.
- The Contractor must have a plan for handling waiting lists.

Proposed Curricula and Contextualized Instruction

- The Contractor is required to provide a standards-based curriculum that is aligned with the College & Career Readiness Standards for Adult Education and/or the English Language Proficiency Standards published by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE).
- The Contractor is required to provide contextualized instruction that includes the use of occupationally relevant materials.
- The Contractor, its officers, employees, agents or members, may assume full political, religious, and citizenship responsibilities, but shall refrain from exploiting the instructional responsibility of his/her professional position. Material presented to students shall be relevant to the course and appropriate to the maturity and achievement level of the students. The Contractor, its officers, employees, agents or members will at all times strive to promote tolerance for the views and opinions of others and for the right of individuals to form and hold differing views and opinions. The Contractor, its officers, employees, agents or members, will encourage the student to study varying points of view and respect his/her right to form his/her own judgment.

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Alignment with the State Workforce Plan

- The Contractor is required to align its program with the goals and mission of the State Workforce Plan and contribute to the strategies outlined in the Plan including the use of data to inform program decisions and improve program performance.
- The Contractor is required to participate in state leadership activities including participation in adult education committees or advisory boards, membership in regional/national education consortia, and through attending professional development activities.
- The Contractor is required to coordinate with other local NH Works partners including participation or representation in partner meetings; establishing referral procedures; ensuring direct access to adult education services; and contributing to the development of career pathways.
- The Contractor must provide instruction delivered by well-trained instructors which may include evaluation through the OCTAE Teacher Effectiveness model and the Adult Education Teacher Competencies.

Intensity, Quality and Best Practices

- The Contractor must define sufficient intensity and quality and have a plan for how the program will meet that standard to enable participants to achieve substantial learning gains. The Bureau of Adult Education has established a full-time equivalent (FTE) as 60 hours of instruction per year.
- The Contractor must use instructional practices that include the essential components of reading at all levels.
- The Contractor must integrate workforce preparation activities for all students.
- The Contractor must base its instruction on best practices derived from the most rigorous research available and appropriate, including scientifically valid research and effective educational practice.

Integration of Technology Services and Digital Systems

- The Contractor must incorporate digital literacy instruction for all students at all levels.
- The Contractor must include distance learning options, including technology-enhanced curricula, as a part of its delivery system including a policy for selecting appropriate students, facilitating distance learning, and a plan for how distance learning will be used.
- The Contractor must incorporate the use of a variety of technology services in the classroom.

Meeting Program Outcomes

- The Contractor must pretest 100% of all enrolled students using a National Reporting System-approved assessment within 12 hours of enrollment.
- The Contractor must posttest a minimum of 68% of all enrolled students after an appropriate number of instructional hours as defined in the NH Assessment and Data Policy.
- The Contractor must conduct follow up surveys with all enrolled participants for whom data matching is unavailable as required by the National Reporting System to collect performance indicator data and measurable skills gains in accordance with National Reporting System requirements. A minimum of a 75% response rate is required.

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- The Contractor must set program target rates and assess progress toward those targets on a quarterly basis in order to assist the State with meeting the performance outcomes set by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE) as indicated below:

Primary Indicators of Performance	2020-2021*	2021-2022	2022-2023**
Employment in the Second Quarter after Exit	21%	22%	TBA
Employment in the Fourth Quarter after Exit	23%	24%	TBA
Median Earnings in the Second Quarter after Exit	\$5,239	\$5,250	TBA
Credential Attainment Rate	18%	19%	
Measurable Skill Gains			TBA
For Adult Basic Education	29%	30%	TBA
For English as a Second Language	29%	30%	TBA

* Targets may be adjusted due to the COVID-19 disruption to instruction. The Contractor will be required to contribute to any revised state performance targets as negotiated.

**To be based on State negotiations with OCTAE in the spring of 2022.

Reporting

- The Contractor is required to use the data system provided by the NH Bureau of Adult Education to collect data for federal reporting in accordance with the NH Data and Assessment Policy:
- A designated representative from the Contractor must be trained to use the data system. All data must be entered on a bi-weekly basis.
- The Contractor must analyze its program data on a quarterly basis, as well as provide an annual self-assessment summary, to inform program decisions and set goals for improvement.
- The Contractor must request social security numbers, in accordance with 5 U.S.C. § 552a, for all participants over the age of 18. The Contractor will aid students, who do not possess a social security number, in applying for a social security number. Students who fail to provide a social security number will be indicated in the data system in order to assist with National Reporting System (NRS) for Adult Education requirements such as student outcome follow and data matching purposes for federal Workforce Innovation and Opportunity Act employment measures.

Event of Default

- Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"): failure to perform the Services satisfactorily or on schedule (to include failure to provide; failure to submit any report required hereunder; and/or failure to perform any other covenant, term or condition of this Agreement. Upon the occurrence of any Event of Default, the new Hampshire Department of Education may take any one, or more, or all, of the following actions: give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied,

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terminate this Agreement, effective two (2) days after giving the Contractor notice of termination; give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor; set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

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**EXHIBIT C
METHOD OF PAYMENT**

Estimated Budget

This contract is funded with Federal Funds from the US Department of Education made available under the Workforce Innovation and Opportunity Act (WIOA) of 2014, Title II for the purpose of the delivery of adult education and literacy services and State General Funds under Adult Education.

The following table includes an estimated budget for adult education and literacy activities:

	FY21	FY22	FY23	Total
Salaries	\$41,394.56	\$42,636.40	\$43,915.49	\$127,946.45
Benefits	\$26,345.63	\$27,136.00	\$27,950.08	\$81,431.71
Professional Services	\$1,000.00	\$1,030.00	\$1,060.90	\$3,090.90
Purchase Property Services	\$11,100.00	\$11,433.00	\$11,775.99	\$34,308.99
Other Purchased Property Service	\$3,835.92	\$3,951.99	\$4,069.53	\$11,857.44
Supplies	\$3,637.96	\$3,747.10	\$3,859.51	\$11,244.57
Other Objects	\$25.00	\$25.75	\$26.52	\$77.27
Indirect Costs	\$6,401.95	\$6,594.01	\$6,791.83	\$19,787.79
Total	\$93,741.02	\$96,554.25	\$99,449.85	\$289,745.12

1. Annual funding amounts disbursed through this contract agreement shall be determined based on actual WIOA federal awards for the delivery of adult education and literacy services and state funds received for the program year covered under this agreement, which may be less or more than estimated but may not exceed in the aggregate the total maximum amount authorized via this contract agreement.
2. The DOE reserves the right to increase and/or decrease contract funds subject to continued availability of Federal Funds, satisfactory performance of services, and approval by the Governor and Executive Council.
3. The Contractor must have written authorization from the DOE prior to using contract funds to purchase any property or equipment with a cost in excess of \$250.00 and with a useful life beyond one-year, and shall maintain an inventory of property and equipment either purchased or leased with funds made available through this contract.
4. The Bureau of Adult Education reserves the right to request ad hoc financial and/or participant status reports in the event further information is needed to evaluate program effectiveness as deemed reasonable and necessary by the DOE and/or the State of New Hampshire.
5. The Contractor is solely responsible for paying to the DOE any disallowed costs associated with the misappropriation of Federal Funds and/or costs expended on individuals.

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who were erroneously determined to be eligible for WIOA services. Disallowed costs may not be paid with Federal Funds, regardless of the funding source.

6. Line items in this budget may be adjusted, one to the other, of the indicated amount but in no instance can the total budget exceed the price limitation. The Contractor must receive Department of Education approval prior to transferring from one line to another.

Limitation on Price: This Contract will not exceed \$289,745.12 without written modification signed by the parties of this agreement and approved by the Governor and Council.

Source of Funding: Funding for this contract is 65% State Funds from the account titled 4039 Adult Education Match Funds, and 35% Federal Funds from the account titled 4037 Adult Education Federal Funds, as follows:

Account Numbers: 06-56-56-562010-40390000-601
06-56-56-562010-40370000-072

Acct	Class	Name	FY21	FY22	FY23	Total
4039	601	Adult Education State Match	\$60,931.66	\$62,760.26	\$64,642.40	\$188,334.32
4037	72	Adult Education Federal Funds	\$32,809.36	\$33,793.99	\$34,807.45	\$101,410.80
		TOTALS	\$93,741.02	\$96,554.25	\$99,449.85	\$289,745.12

The Contractor is also required to provide a 25% local match as follows:

	FY21	FY22	FY23	Total
Local Match	\$23,435.26	\$24,138.31	\$24,862.46	\$72,436.03

Method of Payment:

The Contractor shall be paid on a monthly basis through the NH Department of Education's Grants Management System.

1. Payments for services under this contract are limited to reimbursement for actual expenses incurred in the fulfillment of this agreement during the contract period. Reimbursement for expenses incurred after June 30, 2023, shall not be accepted for payment.
2. A final payment request shall be submitted no later than forty-five (45) days after the contract ends. Failure to submit the invoice by this date could result in non-payment.
3. The Contractor shall maintain sufficient documentation on file in their offices to support invoices, and make such documentation available for review by authorized NH DOE, Bureau of Adult Education and/or its auditors.
4. The Contractor shall adhere to all cash management policies and procedures stipulated in the body of this agreement, and all other applicable WIOA federal, State, and the DOE cash management regulations and policies, including monthly accrual reporting.

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EXHIBIT D

Contractor Obligations

Contracts in excess of the simplified acquisition threshold (currently set at \$250,000) must address administrative, contractual, or legal remedies in instances where the contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. Reference: 2 C.F.R. § 200.326 and 2 C.F.R. 200, Appendix II, required contract clauses.

The Contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the contractor's actions pertaining to this contract.

The Contractor certifies and affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

Breach

A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

Fraud and False Statements

The Contractor understands that, if the project which is the subject of this Contract is financed in whole or in part by federal funds, that if the undersigned, the company that the Contractor represents, or any employee or agent thereof, knowingly makes any false statement, representation, report or claim as to the character, quality, quantity, or cost of material used or to be used, or quantity or quality work performed or to be performed, or makes any false statement or representation of a material fact in any statement, certificate, or report, the Contractor and any company that the Contractor represents may be subject to prosecution under the provision of 18 USC § 1001 and § 1020.

Environmental Protection

(This clause is applicable if this Contract exceeds \$150,000. It applies to Federal-aid contracts only.)

The Contractor is required to comply with all applicable standards, orders or requirements issued under Section 306 of the Clean Air Act (42 U.S.C. 1857 (h)), Section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency (EPA) regulations (40 CFR Part 15) which prohibit the use under non-exempt Federal contracts, grants or loans of facilities included on the EPA List of Violating Facilities. Violations shall be reported to the FHWA and to the U.S. EPA Assistant Administrator for Enforcement.

Procurement of Recovered Materials

In accordance with Section 6002 of the Solid Waste Disposal Act (42 U.S.C. § 6962), State agencies and agencies of a political subdivision of a state that are using appropriated Federal funds for procurement must procure items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired in the preceding fiscal year exceeded \$10,000; must procure solid waste management services in a manner that maximizes energy and resource recovery; and must have established an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

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Exhibit E

Federal Debarment and Suspension

- a. By signature on this Contract, the Contractor certifies its compliance, and the compliance of its Sub-Contractors, present or future, by stating that any person associated therewith in the capacity of owner, partner, director, officer, principal investor, project director, manager, auditor, or any position of authority involving federal funds:
1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any Federal Agency;
 2. Does not have a proposed debarment pending;
 3. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any Federal Agency within the past three (3) years; and
 4. Has not been indicted, convicted, or had a civil judgment rendered against the firm by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.
- b. Where the Contractor or its Sub-Contractor is unable to certify to the statement in Section a.1. above, the Contractor or its Sub-Contractor shall be declared ineligible to enter into Contract or participate in the project.
- c. Where the Contractor or Sub-Contractor is unable to certify to any of the statements as listed in Sections a.2., a.3., or a.4., above, the Contractor or its Sub-Contractor shall submit a written explanation to the DOE. The certification or explanation shall be considered in connection with the DOE's determination whether to enter into Contract.
- d. The Contractor shall provide immediate written notice to the DOE if, at any time, the Contractor or its Sub-Contractor, learn that its Debarment and Suspension certification has become erroneous by reason of changed circumstances.

Contractor Initials

[Signature]
Date 5/13/20

Exhibit F

Anti-Lobbying

The Contractor agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, execute the following Certification:

The Contractor certifies, by signing and submitting this contract, to the best of his/her knowledge and belief, that:

- a. No federal appropriated funds have been paid or shall be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence any officer or employee of any State or Federal Agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any Federal contract, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract grant, loan, or cooperative agreement.
- b. If any funds other than federally appropriated funds have been paid or shall be paid to any person for influencing or attempting to influence an officer or employee of any Federal Agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit the "Disclosure of Lobbying Activities" form in accordance with its instructions (<http://www.whitehouse.gov/omb/grants/sfillin.pdf>).
- c. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making and entering into this transaction imposed by Section 1352, Title 31 and U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.
- d. The Contractor also agrees, by signing this contract that it shall require that the language of this certification be included in subcontracts with all Sub-Contractor(s) and lower-tier Sub-Contractors which exceed \$100,000 and that all such Sub-Contractors and lower-tier Sub-Contractors shall certify and disclose accordingly.
- e. The DOE shall keep the firm's certification on file as part of its original contract. The Contractor shall keep individual certifications from all Sub-Contractors and lower-tier Sub-Contractors on file. Certification shall be retained for three (3) years following completion and acceptance of any given project.

Contractor Initials

Date 5/13/20

Exhibit G

Rights to Inventions Made Under a Contract, Copy Rights and

Confidentiality Rights to Inventions Made Under a Contract or Agreement

Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the DOE.

Any discovery or invention that arises during the course of the contract shall be reported to the DOE. The Contractor is required to disclose inventions promptly to the contracting officer (within 2 months) after the inventor discloses it in writing to contractor personnel responsible for patent matters. The awarding agency shall determine how rights in the invention/discovery shall be allocated consistent with "Government Patent Policy" and Title 37 C.F.R. § 401.

Confidentiality

All Written and oral information and materials disclosed or provided by the DOE under this agreement constitutes Confidential Information, regardless of whether such information was provided before or after the date on this agreement or how it was provided.

The Contractor and representatives thereof, acknowledge that by making use of, acquiring or adding to information about matters and data related to this agreement, which are confidential to the DOE and its partners, must remain the exclusive property of the DOE.

Confidential information means all data and information related to the business and operation of the DOE, including but not limited to all school and student data contained in NH Title XV, Education, Chapters 186-200.

Confidential information includes but is not limited to, student and school district data, revenue and cost information, the source code for computer software and hardware products owned in part or in whole by the DOE, financial information, partner information (including the identity of DOE partners), Contractor and supplier information, (including the identity of DOE Contractors and suppliers), and any information that has been marked "confidential" or "proprietary", or with the like designation. During the term of this contract the Contractor agrees to abide by such rules as may be adopted from time to time by the DOE to maintain the security of all confidential information. The Contractor further agrees that it will always regard and preserve as confidential information/data received during the performance of this contract. The Contractor will not use, copy, make notes, or use excerpts of any confidential information, nor will it give, disclose, provide access to, or otherwise make available any confidential information to any person not employed or contracted by the DOE or subcontracted with the Contractor.

Ownership of Intellectual Property

The DOE shall retain ownership of all source data and other intellectual property of the DOE provided to the Contractor in order to complete the services of this agreement. As well the DOE will retain copyright ownership for any and all materials, patents and intellectual property produced, including, but not limited to, brochures, resource directories, protocols, guidelines, posters, or reports. The Contractor shall not reproduce any materials for purposes other than use for the terms under the contract without prior written approval from the DOE.

Contractor Initials

Date 5/13/20

EXHIBIT H

STATEMENT of ACCEPTANCE of Special Provisions

The organization will comply with the provisions of the US Code of Federal Regulations 34 CFR 364 and the following US Circular, if applicable: Office of Management and Budget (OBM) Circular A-110, "Uniform Administrative Non-Profit Organizations."

Superintendent of Schools or
Chief Officer of Agency:

Signature

Jon Jangbols

Local Director of Project:

Signature

Wayne M. Heberge

Date Signed: 5/13/20

Contractor Initials: *SH*

Date 5/13/20

EXHIBIT I

**GENERAL EDUCATION PROVISIONS ACT (GEPA) Sec. 427 Attestation –
WORKFORCE INVESTMENT ACT, TITLE II – ADULT EDUCATION AND FAMILY
LITERACY**

This attestation outlines the steps that North Country Education Services will ensure be taken should the Adult Education application be funded.

The purpose of this requirement is to assist the United States Department of Education in implementing its mission to ensure equal access to education and to promote educational excellence.

If funded, the following steps will be taken to ensure equitable access to and equitable participation in the project or activity to be conducted with federal adult education assistance by addressing the access needs of students, teachers, and other program beneficiaries in order to overcome barriers to equitable participation, including barriers based on gender, race, color, national origin, disability and age.

The Act highlights six types of barriers that can impede equitable access or participation: gender, race, national origin, color, disability, or age. Based on local circumstances, determine whether these or other barriers may prevent students, teachers, etc., from such access or participation in the federally-funded project or activity. Please describe the steps to be taken to comply with the GEPA requirements.

Adult Learner Services, as a program of North Country Education Services, follows the non-discrimination policy of the organization. NCES is an equal opportunity employer and provider and does not discriminate on the basis of race, color, religion, national origin, sex, age, veteran or marital status, sexual orientation, physical or mental disability, ancestry, political affiliation, personal appearance, family responsibilities, matriculation, gender identity, gender expression or any other status protected under federal, state or local law.

In order to ensure equity and access to services provided through Adult Learner Services, the project will, as the budget allows, make available resource materials and/or tutors to accommodate adults with limited English proficiency, provide audio tape or braille materials to the visually impaired, and offer home-site tutoring for the physically impaired as long as health and safety of employees can be ensured.

Project Director: (Name and Title): Gayle Theberge, Coos Adult Learner Services Coordinator

Signature of Project Director: Gayle M. Theberge

Date: 5/13/20

Contractor Initials JS

Date 5/13/20

EXHIBIT J

BUY AMERICA ACT

PURCHASE OF AMERICAN-MADE EQUIPMENT AND PRODUCTS.— In the case of any equipment or product that may be authorized to be purchased with financial assistance provided using funds made available under title I or II or under the Wagner-Peyser Act (29 U.S.C. 49 et seq.), it is the sense of Congress that entities receiving the assistance should, in expending the assistance, purchase only American-made equipment and products.

This statement is provided in accordance with Section 502 of the Workforce Innovation and Opportunities Act of 2014.

Contractor Initials JD
Date 5/13/20

State of New Hampshire

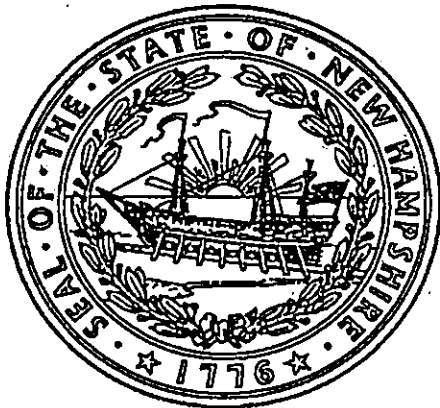
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that NORTH COUNTRY EDUCATION SERVICES AGENCY is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 29, 1971. 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: 66448

Certificate Number: 0004912805



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 12th day of May A.D. 2020.

A handwritten signature in black ink, appearing to read "Wm Gardner".

William M. Gardner
Secretary of State

CERTIFICATE OF VOTE

I, Kathleen Kelley, do hereby certify that:

(Name of the elected Officer of the Agency; cannot be contract signatory)

(1) I am the duly elected Officer of North Country Education Services Agency.
(Agency Name)

(2) The following is a true copy of the resolution duly adopted at a meeting of the Board of Directors of the Agency duly held on June 18, 2013:
(Date)

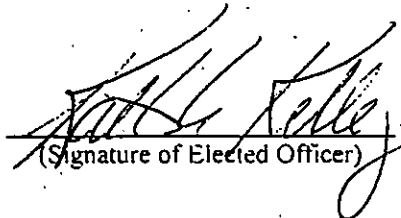
RESOLVED: That the Executive Director

(Title of Contract Signatory)

is hereby authorized on behalf of this Agency to enter into the said contract with the State and to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, as she may deem necessary, desirable or appropriate.

(3) The foregoing resolutions have not been amended or revoked, and remain in full force and effect as of the 13 day of May, 2020.
(Date Contract Signed)

(4) Lori Langlois is the duly elected Executive Director of the Agency.
(Name of Contract Signatory) (Title of Contract Signatory)


(Signature of Elected Officer)

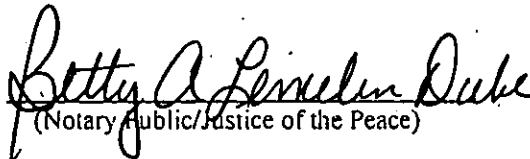
STATE OF NEW HAMPSHIRE

County of Coos

The foregoing instrument was acknowledged before me this 13 day of May, 2020.

By Kathleen Kelley
(Name of Elected Officer of Agency)

(Notary Seal)


(Notary Public/Justice of the Peace)

Commission Expires: BETTY A. LEMELIN-DUBE, Notary Public
My Commission Expires October 21, 2020



EXECUTIVE BOARD

MINUTES

Tuesday, June 18, 2013

9:30 a.m.

<input checked="" type="checkbox"/>	C. Baker (PSU)
<input type="checkbox"/>	R. Bell (DOE Liaison)
<input checked="" type="checkbox"/>	R. Bellavance (MAL)
<input checked="" type="checkbox"/>	P. Bousquet (20)
<input checked="" type="checkbox"/>	C. Cascadden (3)-VP
<input type="checkbox"/>	G. Corrigan (20 Rep)
<input checked="" type="checkbox"/>	B. Dube (NCES)
<input checked="" type="checkbox"/>	H. Fensom (36)
<input checked="" type="checkbox"/>	R. Healey (NCES)
<input checked="" type="checkbox"/>	B. Keenan (MAL)
<input checked="" type="checkbox"/>	B. Labs (23)
<input checked="" type="checkbox"/>	C. Ladd (58)
<input checked="" type="checkbox"/>	L. Langlois (NCES)
<input checked="" type="checkbox"/>	P. MacMillan (35) PRES
<input checked="" type="checkbox"/>	J. McGann (68)
<input type="checkbox"/>	T. McGuire (77)
<input checked="" type="checkbox"/>	R. Mills (7)
<input type="checkbox"/>	R. Pike (SU 57)
<input checked="" type="checkbox"/>	K. Pfeifer (84)
<input type="checkbox"/>	G. Placy (SAU 7)
<input checked="" type="checkbox"/>	A. Platt (MAL) - Treas
<input type="checkbox"/>	K. Shyne (MAL)
<input checked="" type="checkbox"/>	K. Soucy (MAL)
<input type="checkbox"/>	D. Stewart (WMCC)
<input checked="" type="checkbox"/>	M. Treamer (NCES) (in building)
<input checked="" type="checkbox"/>	L. Blais (Admin.Asst.)

I. Call to Order-Welcome New Members and Guests

P. MacMillan called the meeting to order at 9:28 am. A round-table introduction was done for Pierre Couture, incoming SAU 35 Superintendent.

II. Introduction of New Executive Director

R. Healey said it is his pleasure to introduce Lori Langlois as the new Executive Director of NCES. He said she has done an outstanding job as Associate Director.

III. Collaboration Project Summary-Final Report-Wayne Gersen

R. Healey said that he has asked Dr. Gersen to give a final report on the Collaboration Tillotson Project. Wayne Gersen dispersed two handouts. He briefly discussed what was projected from the grant which started in 2011. He touched on a few important items: CCSS, Smarter Balanced Assessment, technology software and hardware, CIA, USDOE waiver, collaboration and supporting NCES. R. Healey thanked W. Gersen for all his time and effort over the last two years.

IV. Consent Agenda

- Board Minutes of May 21, 2013
- Finance/Personnel Minutes of May 21, 2013
- Policy Minutes of May 21, 2013

Motion: to accept the Consent Agenda by K. Pfeifer.

Seconded by P. Bousquet.

Motion Carried: all in favor; none opposed.

V. May 2013 Financial Summary

B. Dube said the Finance Summary begins on page 9 of the packet; asked if there were any questions. None were asked.

VI. Executive Director's Report

- **Collaboration Grant Evaluation:** R. Healey said that Kathleen Norris is scheduled to complete the second phase evaluation of the Collaboration Grant. He feels she did a great job the first time. He is planning to meet with her soon. C. Ladd asked if L. Langlois will be at this meeting. R. Healey said it was not planned; but will update her when he returns.

K. Pfeifer asked if the Wormeli reading circles were still happening. R. Healey said that at the last two meetings, other items have evolved. K. Pfeifer said we committed to the reading

circles so the districts would be prepared for the Wormeli presentation. R. Healey is proposing that the Board decide what to do with any excess money (from the Commissioner) that is left once the Wormeli presentation is paid. Discussion ensued. P. MacMillan asked that this be put on September's Board Agenda for discussion. P. Bousquet suggested reviewing the minutes from the last three months.

- **Tillotson Grant Proposal Update:** L. Langlois received a call from Tillotson; said they are prepared to send NCES a check for \$70,000 this month. NCES needs to apply for the second half. L. Langlois explained that in order to begin the second cohort of NISL, NCES needs to know if the grant is guaranteed. Tillotson said they will invite NCES back and a decision will be made at the beginning of September.
- **Position Openings Update:** R. Healey said that based on district needs; NCES is looking to fill some positions; Speech and language Therapist, Occupational Therapist and School Psychologist.

VI. Professional Development Reports

L. Langlois update the Board on the following: Tillotson Application (already discussed); 2014 North Country Middle School Film Festival; the upcoming Intel Math class this summer; USDA video conferencing units are being installed; and Gale Reference Library Consortium. R. Healey mentioned that M. Treameer is in the building, but not in the meeting due to the NISL workshop taking place downstairs.

VII. Other Business

- **NH DOE Liaison Update:** R. Bell was not in attendance this month; recovering from an operation. C. Ladd said he will be up next month to meet with Lori and Matt. R. Healey added that he feels NCES is in good hands with having R. Bell as the liaison, he has been helpful.
- **Signing Authorization; Lori and Matt:** P. MacMillan asked for two motions from the Board to allow L. Langlois and M. Treameer (as back up) to authorize new contracts and agreements.

Motion: to certify, as of July 1, 2013, L. Langlois, Executive Director of North Country Education Services, to sign all forms and enter into any contracts or agreements as outlined in the ByLaws, including contracts and agreements with the State of New Hampshire and Department of Education by P. Bousquet.

Seconded by B. Keenan.

Motion Carried: most in favor; one opposed (K. Pfeifer).

Motion: to certify, as of July 1, 2013, M. Treameer, Associate Director of North Country Education Services, to sign all forms and enter into any contracts or agreements as outlined in the ByLaws, including contracts and agreements with the State of New Hampshire and Department of Education by C. Ladd.

Seconded by C. Baker.

Motion Carried: all in favor; none opposed.

- **Non-Public Session:** Before going into non-public session, R. Healey wanted to thank the Board for their help over the last three years. P. MacMillan presented R. Healey with a plaque for his dedication and leadership. R. Healey also thanked P. MacMillan for his time as President and wished him best on his retirement.

Motion: to enter into non-public session at 10:35 am by J. McGann.

Seconded by C. Cascadden.

Motion Carried: all in favor; none opposed.

Motion: to return to public session at 10:44 am by P. Bousquet.

Seconded by C. Ladd.

Motion Carried: all in favor; none opposed.

During the non-public session, the Executive Board supported the Policy Committee's and R. Healey's recommendation to award B. Dube five days paid vacation.

VIII. Next meeting: Tuesday, September 17, 2013 at 9:30am.

IX. Adjournment

Motion: to adjourn the Executive Board meeting at 10:50 am by B. Keenan.

Seconded by C. Cascadden.

Motion carried: all in favor; none opposed.

Respectfully submitted by:



Lisa M Blais, Administrative Assistant

CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex³) is organized under the New Hampshire Revised Statutes Annotated, Chapter 5-B, Pooled Risk Management Programs. In accordance with those statutes, its Trust Agreement and bylaws, Primex³ is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex³ is entitled to the categories of coverage set forth below. In addition, Primex³ may extend the same coverage to non-members. However, any coverage extended to a non-member is subject to all of the terms, conditions, exclusions, amendments, rules, policies and procedures that are applicable to the members of Primex³, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex³ Board of Trustees. The Additional Covered Party's per occurrence limit shall be deemed included in the Member's per occurrence limit, and therefore shall reduce the Member's limit of liability as set forth by the Coverage Documents and Declarations. The limit shown may have been reduced by claims paid on behalf of the member. General Liability coverage is limited to Coverage A (Personal Injury Liability) and Coverage B (Property Damage Liability) only. Coverage's C (Public Officials Errors and Omissions), D (Unfair Employment Practices), E (Employee Benefit Liability) and F (Educator's Legal Liability Claims-Made Coverage) are excluded from this provision of coverage.

The below named entity is a member in good standing of the New Hampshire Public Risk Management Exchange. The coverage provided may, however, be revised at any time by the actions of Primex³. As of the date this certificate is issued, the information set out below accurately reflects the categories of coverage established for the current coverage year.

This Certificate is issued as a matter of information only and confers no rights upon the certificate holder. This certificate does not amend, extend, or alter the coverage afforded by the coverage categories listed below.

Participating Member:		Member Number:	Company Affording Coverage:	
North Country Education Services Agency 300 Gorham Hill Road Gorham, NH 03581		953	NH Public Risk Management Exchange - Primex ³ Bow Brook Place 46 Donovan Street Concord, NH 03301-2624	

Type of Coverage	Effective Date (mm/dd/yyyy)	Expiration Date (mm/dd/yyyy)	Limits: NH Statutory Limits May Apply, If Not	
<input checked="" type="checkbox"/> General Liability (Occurrence Form) Professional Liability (describe) <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence	7/1/2020	7/1/2021	Each Occurrence	\$ 5,000,000
			General Aggregate	\$ 5,000,000
			Fire Damage (Any one fire)	
			Med Exp (Any one person)	
<input checked="" type="checkbox"/> Automobile Liability Deductible Comp and Coll: <input type="checkbox"/> Any auto	7/1/2020	7/1/2021	Combined Single Limit (Each Accident)	\$ 5,000,000
			Aggregate	\$ 5,000,000
<input checked="" type="checkbox"/> Workers' Compensation & Employers' Liability	7/1/2020	7/1/2021	<input checked="" type="checkbox"/> Statutory	\$ 2,000,000
			Each Accident	\$ 2,000,000
			Disease -- Each Employee	
			Disease -- Policy Limit	
<input checked="" type="checkbox"/> Property (Special Risk Includes Fire and Theft)	7/1/2020	7/1/2021	Blanket Limit, Replacement Cost (unless otherwise stated)	Deductible: \$1,000

Description: Proof of Primex Member coverage only.

CERTIFICATE HOLDER:	Additional Covered Party	Loss Payee	Primex³ - NH Public Risk Management Exchange
			By: <i>Mary Beth Purcell</i>
			Date: 5/12/2020 mpurcell@nhprimex.org
State of New Hampshire Department of Education 101 Pleasant Street Concord, NH 03301			Please direct Inquires to: Primex ³ Claims/Coverage Services 603-225-2841 phone 603-228-3833 fax

Mission Statement

NCES collaborates with public schools and community partners to support excellent and equitable educational opportunities throughout the North Country.

**NORTH COUNTRY EDUCATION SERVICES AGENCY
FINANCIAL STATEMENTS
With Independent Auditor's Report Thereon**

June 30, 2019 and 2018

NORTH COUNTRY EDUCATION SERVICES AGENCY

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June 30, 2019 and 2018

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The Mercier Group

a professional corporation

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

To the Members of the Board of Directors and Management
North Country Education Services Agency

Report on the Financial Statements: We have audited the accompanying financial statements of the North Country Education Services Agency (a non-profit corporation) as listed in the table of contents, which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses and cash flows for the years then ended and the related notes to the financial statements.

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

Auditor's Responsibility: Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance auditing standards that are generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluation the overall presentation of the consolidated financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion: In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the North Country Education Services Agency, as of June 30, 2019 and 2018, 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.

Report on Supplementary Schedule: Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. We have applied certain limited procedures to the supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing it for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Paul J. Mercier, Jr. CPA

The Mercier Group, a professional corporation
Grantham, New Hampshire
December 11, 2019

Financial Statements

Exhibit A
NORTH COUNTRY EDUCATION SERVICES AGENCY
Statements of Financial Position
June 30, 2019 and 2018

All numbers are expressed in USA Dollars

	2019	2018
ASSETS		
CURRENT ASSETS		
Cash	15,806	116,674
Investments	694,303	641,108
Accounts receivable	123,814	95,831
Grants receivable	28,815	23,050
Prepaid expenses	1,050	994
	<u>863,788</u>	<u>877,657</u>
PROPERTY AND EQUIPMENT		
Land	35,000	35,000
Buildings	609,967	609,967
Equipment	23,082	27,854
Less: accumulated depreciation	(517,060)	(501,544)
	<u>150,989</u>	<u>171,277</u>
	<u>1,014,777</u>	<u>1,048,934</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Current:		
Accounts payable	1,071	968
Deferred revenues	18,295	173
	<u>19,366</u>	<u>1,141</u>
Long-term, <i>less current maturities</i>		
Contingency for unfunded pension & OPEB obligations:		
Agency share of NHRS net pension liabilities,		
deferred inflows and outflows of resources	1,288,207	1,350,995
Agency share of NHRS net OPEB liabilities,		
deferred inflows and outflows of resources	98,862	-
	<u>1,387,069</u>	<u>1,350,995</u>
	<u>1,406,435</u>	<u>1,352,136</u>
NET ASSETS		
Without donor restrictions:		
Board designated for building improvements	64,056	41,448
Net investment in property & equipment	150,989	171,277
Available to operations	465,840	534,451
Deficit related to unfunded pension obligations	(1,387,069)	(1,350,995)
	<u>(706,184)</u>	<u>(603,819)</u>
With donor restrictions:		
Program purposes	314,526	300,617
	<u>(391,658)</u>	<u>(303,202)</u>
	<u>1,014,777</u>	<u>1,048,934</u>

The accompanying notes are and integral part of these financial statements.

Exhibit B
NORTH COUNTRY EDUCATION SERVICES AGENCY
Statements of Activities
For the Fiscal Years Ending June 30, 2019 and 2018:

All amounts are expressed in USA Dollars.

	2019			2018		
	Without Donor	With Donor	Total	Without Donor	With Donor	Total
	Restrictions	Restrictions		Restrictions	Restrictions	
OPERATING REVENUES						
Federal grants		275,113	275,113		249,288	249,288
State grants		271,417	271,417		291,058	291,058
Local government agencies		126,037	126,037		278,297	278,297
Other non-profit agencies		347,236	347,236		224,284	224,284
Donations	676	11,269	11,945	200	2,259	2,459
Program service revenue	865,375		865,375	917,090		917,090
	866,051	1,031,072	1,897,123	917,290	1,045,186	1,962,476
OPERATING EXPENSES						
Program Services:						
NCES Programs		721,242	721,242		719,728	719,728
Substance Misuse Prevention		159,093	159,093		162,038	162,038
Adult Learner Services		142,814	142,814		137,154	137,154
Coos County Director's Network		129,902	129,902		91,265	91,265
NHCTA		123,295	123,295		128,684	128,684
SAP		92,000	92,000		92,000	92,000
Migrant		74,416	74,416		74,409	74,409
USDA Equipment		58,185	58,185		142,394	142,394
Jane's Trust		52,088	52,088		12,389	12,389
NHH Foundation		27,778	27,778		-	-
Tillotson - Trauma		27,778	27,778		-	-
FFCLA CTSO		14,142	14,142		-	-
Endowment for health		12,122	12,122		-	-
TSA CTSO		10,733	10,733		-	-
ECERS CDN		6,740	6,740		2,151	2,151
NHCF - Operating support		5,851	5,851		17,785	17,785
NHCF - Computer science		-	-		50,000	50,000
NHCF - Administration		5,000	5,000		1,000	1,000
SUAV		4,264	4,264		-	-
Tillotson - No. of the 44th		192	192		6,335	6,335
Tillotson - Hi.SET		65	65		5,156	5,156
STEM		-	-		-	-
				54,865		54,865

Exhibit B
NORTH COUNTRY EDUCATION SERVICES AGENCY
Statements of Activities
For the Fiscal Years Ending June 30, 2019 and 2018

All amounts are expressed in USA Dollars

	2019			2018		
	Without Donor	With Donor	Total	Without Donor	With Donor	Total
	Restrictions	Restrictions		Restrictions	Restrictions	
Distance Learning	-	-	-	33,906	-	33,906
ECEP	-	-	-	13,135	-	13,135
NH Center for Learning	-	-	-	6,700	-	6,700
	<u>1,667,700</u>	<u>-</u>	<u>1,667,700</u>	<u>1,751,094</u>	<u>-</u>	<u>1,751,094</u>
Supporting activities:						
Management and general	379,130	-	379,130	375,195	-	375,195
	<u>2,046,830</u>	<u>-</u>	<u>2,046,830</u>	<u>2,126,289</u>	<u>-</u>	<u>2,126,289</u>
NET OPERATING INCOME (LOSS)	(1,180,779)	1,031,072	(149,707)	(1,208,999)	1,045,186	(163,813)
NONOPERATING INCOME AND TRANSFERS AND RECLASSIFICATIONS						
Investment income	56,851	-	56,851	99,026	-	99,026
Unrelated business income - garage rent	4,400	-	4,400	3,900	-	3,900
Net assets released from restrictions	1,017,163	(1,017,163)	-	1,074,614	(1,074,614)	-
	<u>1,078,414</u>	<u>(1,017,163)</u>	<u>61,251</u>	<u>1,177,540</u>	<u>(1,074,614)</u>	<u>102,926</u>
CHANGE IN FINANCIAL POSITION	(102,365)	13,909	(88,456)	(31,459)	(29,428)	(60,887)
NET ASSETS (DEFICIT) - BEGINNING, as restated	(603,819)	300,617	(303,202)	(572,360)	330,045	(242,315)
NET ASSETS (DEFICIT) - ENDING	(706,184)	314,526	(391,658)	(603,819)	300,617	(303,202)

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

Exhibit C
NORTH COUNTRY EDUCATION SERVICES AGENCY
Statements of Functional Expenses
For the Fiscal Years Ending June 30, 2019 and 2018

All amounts are expressed in USA Dollars.

	2019			2018		
	Regular Educational Programs	Management and General	Total	Regular Educational Programs	Management and General	Total
Salaries and other compensation	557,159	231,301	788,460	592,293	227,967	820,260
Pension expense	65,945	30,733	96,678	98,952	37,752	136,704
Other Employee benefits	121,206	49,730	170,936	141,545	53,235	194,780
Payroll taxes	36,163	18,485	54,648	39,984	17,752	57,736
Staff development	20,111	3,298	23,409	30,761	3,300	34,061
Contracted services	306,170	6,800	312,970	455,134	6,500	461,634
Occupancy	49,963	8,223	58,186	46,650	8,084	54,734
Administrative expenses	23,709	7,679	31,388	20,029	7,087	27,116
Travel	45,074	4,566	49,640	40,071	5,130	45,201
Materials & supplies	392,366		392,366	263,685		263,685
Insurance	10,144	1,122	11,266	8,000		8,000
Depreciation	15,216	5,072	20,288	13,973	8,013	21,986
Interest				17		17
Decrease in estimated net pension liabilities (NHRS)	(42,068)	(20,720)	(62,788)			
Increase in estimated net OPEB obligations (NHRS)	66,542	32,320	98,862			
Tax on unrelated business income		521	521		375	375
	1,667,700	379,130	2,046,830	1,751,094	375,195	2,126,289

The accompanying notes are and integral part of these financial statements.

Exhibit D
NORTH COUNTRY EDUCATION SERVICES AGENCY
Statements of Cash Flows
For the Fiscal Years Ending June 30, 2019 and 2018

All amounts are expressed in USA Dollars

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Net operating income(loss)	(149,707)	(163,813)
<i>Adjustments to reconcile to net cash provided by (used in) operating activities:</i>		
Depreciation Expense	20,288	21,986
Difference between pension & OPEB expenses and NHRS plan contributions	36,074	31,317
Change in assets and liabilities:		
(Increase) decrease in assets:		
Accounts receivable	(27,983)	(7,948)
Grants receivable	(5,765)	4,594
Prepaid expenses	(56)	2,006
Increase (decrease) in liabilities:		
Accounts payable	103	(1,146)
Deferred revenues	18,122	(52,627)
	<u>(108,924)</u>	<u>(165,631)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Unrelated business income - garage rent	4,400	3,900
Earnings on investments	56,851	99,026
Purchase of Investments	(53,195)	(96,454)
	<u>8,056</u>	<u>6,472</u>
NET INCREASE (DECREASE) IN CASH	<u>(100,868)</u>	<u>(159,159)</u>
CASH - BEGINNING	<u>116,674</u>	<u>275,833</u>
CASH - ENDING	<u>15,806</u>	<u>116,674</u>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Cash payments for interest	-	17

The accompanying notes are and integral part of these financial statements.

NORTH COUNTRY EDUCATION SERVICES AGENCY

Notes to Financial Statements

June 30, 2019 and 2018

NATURE OF OPERATIONS

North Country Education Services Agency is a voluntary, not-for-profit corporation, incorporated under the laws of the State of New Hampshire (RSA 292) organized exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1954, as amended. Its purpose is to provide member organizations and the persons served thereby, directly and indirectly, with educational, administrative and technological services, courses, facilities, and equipment generally and including, without thereby limiting such generality, educational consulting services and the coordination of services supplied by others, administrative and technological assistance, counselor and other specialized personnel, and specialized instruments, facilities and equipment. The degree of participation in and subscription to the services of the Agency by districts of the School Administrative Unit are determined by them individually. Membership in the organization is currently comprised of the eleven school administrative units and supervisory unions listed below. The management and controls of the affairs of this corporation are vested in and exercised by a Board of Directors consisting of eleven (11) superintendents, or their designee, of the New Hampshire School Administrative Units 3, 7, 9, 20, 35, 36, 58, 68, 77, 84, and members at large appointed by a majority of the board who are individuals or representatives from organizations who are committed to the betterment of education and the betterment of North Country Education Services Agency.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Statement Presentation. The financial statements have been prepared in accordance with U.S. generally accepted accounting principles (GAAP), which require the Agency to report information regarding its financial position and activities according to the following net asset classifications:

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

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. The donor restrictions are temporary in nature; those restrictions will be met by certain actions or by the passage of time.

Basis of Accounting. The Agency presents its financial statements on the accrual basis of accounting. Under this basis, exchange revenues and related accounts receivables are recognized when earned. Non-exchange revenues (grants, contributions, donations, etc.) are recognized when received. Expenses and related payables are recognized when title to goods and services passes to the Agency.

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

NORTH COUNTRY EDUCATION SERVICES AGENCY

Notes to Financial Statements

June 30, 2019 and 2018

Cash and cash equivalents. Cash consists of bank deposits held in checking and savings accounts. For purposes of reporting the statements of cash flows, if any, all highly liquid debt instruments purchased with a maturity of three months or less are considered to be cash equivalents.

Investments. Investments are accounted for according to Statement of Financial Accounting Standard (SFAS) No. 124, *Accounting for Certain Investments Held by Not-for-Profit Organizations*. Under SFAS No. 124, investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair values in the statements of financial position. Unrealized gains and losses are included in the change in net assets.

Concentrations of credit and market risk. Financial instruments that potentially expose the Agency to *credit risk* consist primarily of bank deposits and investments in participation units of the New Hampshire Public Deposit Investment Pool. It is the Agency's policy to deposit monies in high quality financial institutions and to limit risk by maintaining deposits within the Federal Depository Insurance Limits (FDIC) whenever possible. The Agency has not experienced any losses on its cash deposits during FY2019 or FY2018. *Market risk* is limited to fluctuations in the prices of mutual funds. Management monitors investments in high quality mutual funds and believes it is not exposed to significant market risk on those amounts. Each participation unit of the Pool is valued at one-dollar and the price there of does not fluctuate with the market values of underlying investments.

Public Support and Revenues. Substantially, all revenue is derived from contract fees from member school districts and grants awarded by government agencies. Revenues from service fees are recognized on a monthly basis as services are invoiced. Some grants received from governments, private foundations and other not-for-profit entities require that eligible expenditures be made in order to recognize the revenue. Revenues from those sources are recognized in the period in which eligible expenditures are made. Secondary support is obtained from the rental of facilities, private donations, interest, dividends and capital gains on investments.

Contributions. Contributions received are recorded as increases in net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Contributed Services. From time to time, the Agency may receive donated services in carrying out the mission and fund raising activities of the Agency. Such donations meet the criteria for revenue recognition when all of the following conditions are met:

- Special skills are required
- The work is done by volunteers who have these skills
- The services would otherwise have to be purchased

The value of volunteer services is also recorded when the services create or improve upon a non-

NORTH COUNTRY EDUCATION SERVICES AGENCY

Notes to Financial Statements

June 30, 2019 and 2018

financial asset. In those cases, revenue is recognized in the amount of the value of the hours contributed or via the change in fair value of the altered asset. The Agency received no reportable donated services during FY2019 or 2018.

Deferred Revenues and Refundable Advances. Service charges received in advance of the year to which they apply are reported as *deferred revenue* in the statement of financial position. Amounts received from grants in advance of the year to which relating eligible expenses have been incurred are reported as *refundable advances*.

Functional Allocation of Expenses. The costs of providing program services and supporting activities have been summarized on a functional basis in the *Statements of Activities*. Expenses are charged to program services based on direct costs incurred or estimated usage (for indirect costs). Any expenses not directly chargeable are allocated to functions based on the direct charges. Annually, an indirect cost rate is established by the Agency and approved by the State of New Hampshire Department of Education for this purpose.

Prepaid Expenses. Disbursements made in advance of the receipt of goods and services are recorded as prepaid expenses in the statement of financial position.

Property and Equipment. All costs of property and equipment, and the fair value of donated assets value in excess of \$1,000 and an initial economic useful life of greater than one accounting period, are capitalized. Depreciation is computed by the straight-line method, beginning in the month of acquisition at rates based on the following estimated useful lives:

	<u>Years</u>
Buildings	30
Equipment	5

Accumulated Unpaid Vacation and Sick Pay. Vacation time is granted to full-time employees in amounts of 5 to 20 days per year, depending on positions held. Such vacation time must be used prior to September 1 of the following year. Sick leave is accumulated at the rate of 1 work day earned for every 20 days worked, not to exceed 12 days annually; total accumulation of sick leave may not exceed 70 days. Accumulated unpaid vacation and sick pay is not accrued by the Agency. However, estimated accumulation does not exceed a normal year's allowance.

Income Taxes. The Agency is organized exclusively for tax-exempt charitable and educational purposes within the meaning of Section 501(a) and Section 501(c)(3) of the Internal Revenue Code of 1954, as amended. The Agency is not a private Agency within the meaning of Internal Revenue Code Section 509(a). During the years ended April 30, 2019 and 2018, the Agency had unrelated business income for the rental of facilities; the income taxes on which is made in the accompanying financial statements. Contributions to the Agency are deductible as allowed under Section 170(b)(1)(A)(vi) of the Code.

New Accounting Pronouncement – On August 18, 2016, FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. Accordingly, the Agency has adjusted the presentation of these statements and has applied this ASU retrospectively to 2018.

NORTH COUNTRY EDUCATION SERVICES AGENCY

Notes to Financial Statements

June 30, 2019 and 2018

Reclassifications – Certain prior year amounts have been reclassified to conform to the current year presentation.

ASSETS

Deposits. All bank deposits as of June 30, 2019 and 2018, and substantially throughout the fiscal years then ended were fully insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized with securities held by the pledging institution.

Cash Equivalents. Short-term investments at December 31, 2019 and 2018, and throughout the fiscal years then ended consisted of participation units in the New Hampshire Public Deposit Investment Pool (NHPDIP). Governmental Accounting Standards consider these investments unclassified since underlying investments are not fixed by individual investor. At this time, the Pool's investments are limited to short-term U.S. Treasury and U.S. Government Agency obligations, State of New Hampshire municipal obligations, certificates of deposit from A/P-rated banks, money market mutual funds (maximum of 20% of portfolio), overnight to 30-day repurchase agreements and reverse overnight repurchase agreements with primary dealers or dealer banks.

Investments. Investments, the fair value of which is measured at quoted prices in active markets for identical investments as of June 30, 2019 and 2018, include the following:

	2019	2018
Mutual Funds	\$ 694,303	\$ 641,108

The composition of investment return in the statement of activities for the years ended December 31, 2019 and 2018 were as follows:

	2019	2018
Interest and dividends	\$ 3,656	\$ 2,571
Capital gain distributions	53,195	96,455
	\$ 56,851	\$ 99,026

Accounts Receivable. Accounts Receivable at June 30, 2019 and 2018 include service fees due from member school districts or program participants. All are considered to be collectible and no reserve for uncollected accounts has been established.

Grants Receivable. Grants Receivable at June 30, 2019 and 2018 include amounts due from the Federal Government, the State of New Hampshire, other political subdivisions or private contributors for eligible costs expended on various grant programs. All are considered to be collectible and no reserve for uncollected accounts has been established.

Property and Equipment. A summary of changes in property and equipment for the fiscal years ended June 30, 2019 and 2018 are as follows:

NORTH COUNTRY EDUCATION SERVICES AGENCY

Notes to Financial Statements

June 30, 2019 and 2018

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
Land	\$ 35,000	\$ -	\$ -	\$ 35,000
Buildings	609,967	-	-	609,967
Equipment & Furnishings	27,854	-	4,772	23,082
	672,821	-	4,772	668,049
Less: Accumulated Depreciation	(501,544)	(20,288)	(4,772)	(517,060)
	<u>\$ 171,277</u>	<u>\$ (20,288)</u>	<u>\$ -</u>	<u>\$ 150,989</u>

	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
Land	\$ 35,000	\$ -	\$ -	\$ 35,000
Buildings	609,967	-	-	609,967
Equipment & Furnishings	27,854	-	-	27,854
	672,821	-	-	672,821
Less: Accumulated Depreciation	(479,558)	(21,986)	-	(501,544)
	<u>\$ 193,263</u>	<u>\$ (21,986)</u>	<u>\$ -</u>	<u>\$ 171,277</u>

Risk Management. The Agency is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; and natural disasters. During the fiscal year, the Agency was a member of the following public-entity risk pools, currently operating as a common risk management and insurance programs for member school districts, school administrative units and similar government-supported agencies.

The *New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and P/C GROUP* are pooled risk management programs under RSA 5-B and RSA 281-A. The coverage period runs from July 1, 2018 to July 1, 2019. The pool's board has determined to retain risks based on the aggregate exposure and has allocated resources based on actuarial analysis for that purpose. A summary of coverages provided during the fiscal year by *Primex³*, deductibles, contributions, claims paid and credits or balances due are available from the Agency upon request.

- Estimated net contribution billed for the year ending July 1, 2019 are as follows:

- Property/Liability	\$ 11,266
- Workers' Compensation	\$ 1,379

The Member Participation Agreement permits *Primex³* to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time management understands that *Primex³* foresees no likelihood of an additional assessment for this or any prior year. Claims have not exceeded insurance coverage in any of the past years.

LIABILITIES

Line of Credit. During fiscal years ended June 30, 2019 and 2018, the organization had available a \$100,000 line of credit secured by substantially all business property other than real estate. The note includes a variable interest rate equal to the Wall Street Journal Prime Rate plus 2%. Outstanding balances at June 30, 2019 and 2018 were zero.

Cost-Sharing Defined Benefit Pension Plan. Full-time employees participate in the State of New

NORTH COUNTRY EDUCATION SERVICES AGENCY

Notes to Financial Statements

June 30, 2019 and 2018

Hampshire Retirement System (NHRS), a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan) and four separate cost-sharing multiple-employer postemployment medical subsidy healthcare plans. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. Full-time employees of political subdivisions, including counties, municipalities and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

NHRS is divided into two membership groups. By statute, Group I (employee and teacher) members contribute 7% of their salary to NHRS. Group II (police & fire) members contribute 11.5% and 11.8% respectively. While member rates are set by statute, employer rates are set by the NHRS Board of Trustees every two years after a biennial actuarial valuation is conducted using the *Entry Age Normal* actuarial method. Employer contributions are assessed at five different rates, one each for state employees, political subdivisions employees, teachers, police and fire. NHRS employers are required by the New Hampshire Constitution to pay 100% of the actuarial sound employer contribution rate as certified by the NHRS Board of Trustees to fully fund the pension plan and to pay down the retirement system's unfunded actuarial accrued liability over a closed amortization period. Currently, employer contribution rates for the period July 1, 2018 through June 30, 2019 are as follows:

	Group I		
	Pension	Medical Subsidy	Total
Employees	11.08%	0.30%	11.38%
Teachers	15.70%	1.66%	17.36%

For reporting purposes, the Agency follows the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*—an amendment of GASB Statement No. 27, which requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense. Estimated collective amounts have been allocated by NHRS based on employer contributions during the respective fiscal years. Contributions to the plan are recognized when legally due, based on statutory requirements. This information along with significant assumptions and inputs for total pension liabilities, the NHRS's fiduciary net position and current year sources of changes to net pension liabilities are available for the plan as a whole as well as audited cost-sharing schedules by individual members in the System's Comprehensive Annual Financial Report and other annual reports are available from the NHRS located at Regional Drive ~ Concord, NH 03301-8509 or on its web site at: <https://www.nhrs.org>, and <https://www.nhrs.org/employers/employer-resources/gasb/gasb-reports>.

Benefit amounts and eligibility requirements for the cost-sharing multiple-employer postemployment medical subsidy plan (OPEB Plan) are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and group I, State Employees. The OPEB Plan provides a medical

NORTH COUNTRY EDUCATION SERVICES AGENCY

Notes to Financial Statements

June 30, 2019 and 2018

insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants. Maximum medical subsidy rates paid during fiscal years 2018 (the most recently available valuation dates) were as follows:

- For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.
- For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

For reporting purposes, the Agency follows the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, which requires the Agency to recognize their proportionate share of collective OPEB liability, deferred outflows of resources, deferred inflows of resources and OPEB expense. However, those amounts were not available for inclusion in this report. As provided in the reports above, collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions to the plan are recognized when legally due, based on statutory requirements. This information along with significant assumptions and inputs for total OPEB liabilities, the NHRS's fiduciary net position and current year sources of changes to net pension liabilities are available for the plan as a whole as well as audited cost-sharing schedules by individual members in the System's Comprehensive Annual Financial Report and other annual reports are available from the NHRS located at Regional Drive ~ Concord, NH 03301-8509 or on its web site at: <https://www.nhrs.org> and <https://www.nhrs.org/employers/employer-resources/gasb/gasb-reports>

NET ASSETS

Board Designated Net Asset. During FY2018, the board established an allowance for building repairs and improvements and is funding it monthly based on prior loan payment amounts of \$1,884. Balances of the reserve account and available for that purpose as of June 30, 2019 and 2018 were \$64,056 and \$41,448 respectively.

Temporarily Restricted Net Assets:

Restricted For Program Purposes. Net assets restricted by grantors for program purposes include the following:

NORTH COUNTRY EDUCATION SERVICES AGENCY

Notes to Financial Statements

June 30, 2019 and 2018

	2019	2018
Distance Learning/Follet	\$ -	\$ 2,924
Coos County Director's Network	93,108	86,629
Jane's Trust	43,745	-
NHCF Operating Support	14,149	-
Tillotson - Hi SET	435	-
Tillotson - North of the 44th	-	192
NHCTA	163,089	170,211
USDA	-	32,038
CDN ECERS 2017	-	2,036
CDN ECERS 2018	-	6,587
	<u>\$ 314,526</u>	<u>\$ 300,617</u>

SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Grants. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally State oversight agencies or the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the Agency. The amount which may be disallowed by the grantor cannot be determined at this time although the Agency expects such amounts, if any, to be immaterial.

Supplementary Schedules

Schedule I
NORTH COUNTRY EDUCATION SERVICES AGENCY
Comparative Schedule of Pension Obligations
As of June 30, 2019

All amounts are expressed in USA Dollars

Estimated future pension obligations - New Hampshire Retirement System (NHRS): Selected comparative information from NHRS's audited financial statements and cost-sharing schedules that is specific to the Agency is as follows:

	Valuation as of June 30,					
	2013	2014	2015	2016	2017	2018
Proportionate share	0.03138606%	0.03000652%	0.02908921%	0.02839177%	0.02942595%	0.02299710%
Employer contribution	\$ 78,043	\$ 97,348	\$ 97,590	\$ 101,665	\$ 107,800	\$ 97,199
Net Pension Liability	\$ 1,350,788	\$ 1,126,320	\$ 1,152,377	\$ 1,509,759	\$ 1,447,166	\$ 1,107,357
Deferred outflows of resources:						
Differences between expected and actual	base year	-	-	4,196	3,281	8,839
Net difference between projected and actual						
investment earnings on pension plan investments	base year	-	-	94,458	145,315	-
Changes of assumptions	base year	-	-	185,803	36,237	76,635
Changes in proportion	base year	-	-	-	-	27,148
<i>Total deferred outflows of resources</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 284,457</u>	<u>\$ 184,833</u>	<u>\$ 112,622</u>
Deferred inflows of resources:						
Differences between expected and actual	base year	-	25,288	19,065	18,418	8,966
Net difference between projected and actual						
investment earnings on pension plan investments	base year	144,114	30,799	-	18,430	25,625
Changes of assumptions	base year	-	-	-	-	-
Changes in proportion	base year	48,784	69,834	75,311	51,814	258,881
<i>Total deferred inflows of resources</i>	<u>\$ -</u>	<u>\$ 192,898</u>	<u>\$ 125,921</u>	<u>\$ 94,376</u>	<u>\$ 88,662</u>	<u>\$ 293,472</u>
Pension expense:						
Proportionate share of plan pension expense	base year	76,366	74,458	166,542	153,526	110,012
Net amortization of deferred amounts from changes						
in proportion	base year	(10,588)	(17,788)	(23,497)	(14,409)	(75,601)
<i>Total employer pension expense</i>	<u>\$ -</u>	<u>\$ 65,778</u>	<u>\$ 56,670</u>	<u>\$ 143,045</u>	<u>\$ 139,117</u>	<u>\$ 34,411</u>

This information should be read in conjunction with the audited actuarial reports presented by the NHRS. This information along with significant assumptions and inputs for total pension liabilities, the NHRS's fiduciary net position and current year sources of changes to net pension liabilities are available for the plan as a whole as well as audited cost-sharing schedules by individual members in the System's Comprehensive Annual Financial Report and other annual reports are available from the NHRS located at Regional Drive ~ Concord, NH 03301-8509 or on its web site at <https://www.nhrs.org/funding-and-investments/reports-valuations/annual-report-archive> and <https://www.nhrs.org/employers/gasb/gasb-67-68-reports>. As noted therein, the preparation of those reports requires management to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature and uncertainty of those estimates, actual results could differ, and the differences could be material. As of June 30, 2019, the Agency has recognized all statutorily required contributions to the plan. Unless additional assessments are imposed by the NHRS Board due to insolvency or some other circumstances, all future obligations to the plan will become due as a percentage of qualifying wages as they are paid by the Agency. At this time, management understands that the NHRS foresees no likelihood of additional assessment beyond normal contribution rates, which are established every two years by a statutorily-governed rate-setting process. All future obligations of the Agency to the NHRS will be paid from

Schedule 2
NORTH COUNTRY EDUCATION SERVICES AGENCY
Comparative Schedule of Other Post-Employment Benefit (OPEB) Obligations
As of June 30, 2019

All amounts are expressed in USA Dollars

Estimated future OPEB obligations - New Hampshire Retirement System (NHRS). Selected comparative information from NHRS's audited financial statements and cost-sharing schedules that is specific to the School District is as follows:

	Valuation as of June 30,		
	2016	2017	2018
Proportionate share	0.03170407%	0.0325286%	0.00185088%
Employer contribution	\$ 18,422	\$ 19,709	\$ 8,187
Net OPEB Liability	\$ 153,481	\$ 152,043	\$ 84,742
Deferred outflows of resources:			
Differences between expected and actual	base year	-	497
Net difference between projected and actual			
investment earnings on OPEB plan investments	base year	-	-
Changes of assumptions	base year	-	-
Changes in proportion	base year	2,253	-
<i>Total deferred outflows of resources</i>	<i>\$ -</i>	<i>\$ 2,253</i>	<i>\$ 497</i>
Deferred inflows of resources:			
Differences between expected and actual	base year	-	-
Net difference between projected and actual			
investment earnings on OPEB plan investments	base year	480	269
Changes of assumptions	base year	-	-
Changes in proportion	base year	-	14,348
<i>Total deferred inflows of resources</i>	<i>\$ -</i>	<i>\$ 480</i>	<i>\$ 14,617</i>
OPEB expense:			
Proportionate share of plan OPEB expense	base year	11,253	7,805
Net amortization of deferred amounts from changes			
in proportion	base year	5,245	(51,026)
<i>Total employer OPEB expense</i>	<i>\$ -</i>	<i>\$ 16,498</i>	<i>\$ (43,221)</i>

This information should be read in conjunction with the audited actuarial reports presented by the NHRS. This information along with significant assumptions and inputs for total OPEB liabilities, the NHRS's fiduciary net position and current year sources of changes to net OPEB liabilities are available for the plan as a whole as well as audited cost-sharing schedules by individual members in the System's Comprehensive Annual Financial Report and other annual reports are available from the NHRS located at Regional Drive - Concord, NH 03301-8509 or on its web site at:

<https://www.nhrs.org/employers/employer-resources/gasb/gasb-reports>

As noted there in, the preparation of those reports requires management to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature and uncertainty of those estimates, actual results could differ, and the differences could be material. As of June 30, 2019, the Agency has recognized all statutorily required contributions to the plan. Unless additional assessments are imposed by the NHRS Board due to insolvency or some other circumstances, all future obligations to the plan will become due as a percentage of qualifying wages as they are paid by the Agency. At this time, management understands that the NHRS foresees no likelihood of additional assessment beyond normal contribution rates, which are established every two years by a statutorily-governed rate-setting process. All future obligations of the Agency to the NHRS will be paid by current appropriations as they become due.



**BOARD OF DIRECTORS
FY 2019 – 2020**

Dr. Marion Anastasia
Superintendent SAU 36
14 King Square
Whitefield, NH 03598-3302
837-9363 PH / 837-2326 FX
manastasia@sau36.org

Dr. Cheryl Baker
Member at Large
Board VP, Policy Member
18 Serenity Lane
Meredith, NH 03253
cbaker@plymouth.edu

Bruce Beasley
Superintendent SAU 7
21 Academy Street
Colebrook NH 03576
237-5571 ext 15
bbeasley@sau7.org

Randy Bell
Member at Large, Policy
4 Cabot Lane
Bedford, NH 03110
bellp@comcast.net

David Backler
Finance Member
Superintendent SAU 20
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466-3632 PH ext 5 / 466-3870 FX
david.backler@sau20.org

Ronna Cadarette
Superintendent SAU 58
15 Preble Street
Groveton, NH 03582-4135
636-1437 PH / 636-6102 FX
R_cadarette@sau58.org

Pierre Couture
Board President, Finance Member
Superintendent SAU 35
260 Cottage Street Ste C
Littleton, NH 03561-4143
444-3925 PH / 444-6299 FX
p.couture@sau35.org

Doug Earick
Member at Large
Holmes Center for School
Partnerships and Education Prep
Plymouth State University
dlearick@plymouth.edu

Julie King
Personnel & Policy Member
Superintendent SAU 3
183 Hillside Avenue
Berlin, NH 03570-1817
752-6500 PH/ 752-2528 FX
jking@sau3.org

Bernard Keenan
Member at Large
Personnel Member
127 Glen Road
Gorham, NH 03581-1347
466-2972
lilysky@ncia.net

Kathleen Kelley
Treasurer, Member at Large
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Randolph, NH 03593
603-723-9734
kukelley@me.com

William Lander
Superintendent SAU 77
PO Box 130
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638-2800 PH/ 638-2031 FX
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Judith McGann
Policy Member
Superintendent SAU 68
PO Box 97
Lincoln, NH 03251-0097
745-2051 PH / 745-2352 FX
jmcgann@lin-wood.org

Robert Mills
Member at Large, Finance Committee
rcmills@myfairpoint.net

Dr. Corinne Cascadden
Interim Superintendent SAU 84
102 School St.
Littleton, NH 03561
444-5215 PH/444-3015 FX
snilhas@littletonschools.org

Randall Pilotte
Member at Large
CFO, Tri-County CAP
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Berlin, NH 03570
603-752-7001
rpilotte@tccap.org

Robin Scott
Member at Large, Personnel
Professor of Education, WMCC-Berlin
2020 Riverside Drive
Berlin, NH 03570-3717
752-1113
rscott@ccsnh.edu

Pamela Stimpson
Superintendent Designee SAU 9
Director of Special Services SAU 9
176A Main Street, Conway, NH 03818
447-8368, Fax: (603) 447-8497
p_stimpson@sau9.org

SAU 23 – Vacant/In-Active

GAYLE THEBERGE

EXPERIENCE

2018-2019

COORDINATOR, COOS ADULT LEARNER SERVICES

- Supervision of staff in three locations county wide
- Scheduling and monitoring of classes
- Ensure course alignment with state standards
- Teach all five subjects as required per the state
- College Transition and Workplace Success/Accuplacer
- WIQA standards
- Schedule meetings and attending at the state office
- Provide workshops in and out of office
- Evaluations of staff
- Maintains budget and referendums as required
- Coordinate official HISET testing center
- Monitor testing sessions
- Register students for the official HISET
- Coordinate official Northstar Computer Literacy Center

2008 - 2018

ASSISTANT COORDINATOR, COOS ADULT LEARNER SERVICES

1997-2008

CASE MANAGER, ON-CALL CLINICIAN, NORTHERN HUMAN SERVICES

EDUCATION

1997

ASSOCIATES IN HUMAN SERVICES, WHITE MOUNTAINS COMMUNITY COLLEGE

2009-2020

PARAPROFESSIONAL II CERTIFICATION, DEPARTMENT OF EDUCATION

RELATED TRAINING

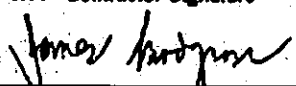
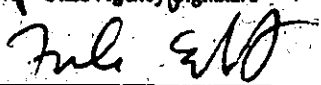
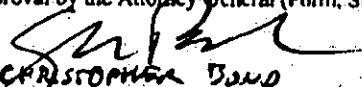
April 2019	COABE - 10 Reading Strategies that Support Comprehension
April 2019	COABE - Teaching Reading 1, 2, 3 - The Order Matters
Dec 2018	COABE - Work Ready or Not Here They Come: A Collaborative Effort to Prepare Out-Of-School Youth for the Workplace
Jan 19	COABE - Be the Key That Opens the Door For Your Students—Career Pathways Are Lifelines For Them!
Jul 18	COABE - Overcoming Math Anxiety
May 19	COABE - Another Option: Competency-Based High School Diploma for Adults
Nov 18	COABE - Basic Adult Education Structure and Activities
Nov 18	COABE - Teaching the Right Thing: Integrating Language and Content to Improve Outcomes for English Language Learners
8/21/2018	Director Boot Camp
9/7/2018	ALS Coordinator Meeting
9/24/2018	Advanced LACES
10/2/2018	Program Director's Meeting
10/29/2018	Tabé
11/13/2018	Advanced Plato
12/14/2018	ALS Coordinator Meeting
1/17/2019	Program Director's Meeting
1/17/2019	TABE Live Training
1/28/2019	Aztec Orientation and Training for Administrators
1/29/2019	NRS Tables 1, 2, 3, 6 - Demographic Data
1/30/2019	Distance Learning Implementation Plan: Administrator Session
2/11/2019	ALS Self Evaluation Technical Assistance Webinar
2/12/2019	NRS Tables 4, 4B, 4C - Attendance and Assessment Data
2/26/2019	NRS Tables 5, 5A - Employment and Credential Data
3/5/2019	Distance Learning Implementation Follow Up Webinar: Administrator Session
3/9/2019	Spring Conference - Distance Learning/Integration of Technology
3/12/2019	NRS Table 7 - Staff and Tutor Data
3/15/2019	ALS Coordinator Meeting
4/9/2019	Budget FY20 Contracts, Budgets, Updates
5/3/2019	ALS Coordinator Meeting
5/8/2019	Program Director's Meeting
5/16/2019	Collecting and Protecting SSN
5/28/2019	HSE Prep for Under 18 Discussion
6/4/2019	End of Year Processes WIOA Adult Programs

Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS**I. IDENTIFICATION.**

1.1 State Agency Name Department of Education, Bureau of Adult Education		1.2 State Agency Address 21 South Fruit Street, Suite 20 Concord, NH 03301	
1.3 Contractor Name Second Start		1.4 Contractor Address 17 Knight Street Concord, NH 03301	
1.5 Contractor Phone Number (603) 228-1341	1.6 Account Number See Exhibit C	1.7 Completion Date June 30, 2023	1.8 Price Limitation \$ 1,179,948.23
1.9 Contracting Officer for State Agency Sarah Bennett		1.10 State Agency Telephone Number (603) 271-6701	
1.11 Contractor Signature  Date: 5/13/2020		1.12 Name and Title of Contractor Signatory James Snodgrass, Executive Director	
1.13 State Agency Signature  Date: 5-19-20		1.14 Name and Title of State Agency Signatory Frank Edelblut, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/26/20			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

In May 13, 2020, James Snodgrass appeared before me and signed box 1.11
Dorothy Fournier

DOROTHY FOURNIER
Notary Public - New Hampshire
My Commission Expires September 12, 2022

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

[Signature]
5/13/20

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

JSB
5/13/20

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("Workers' Compensation").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. **SPECIAL PROVISIONS.** Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. **SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

**EXHIBIT A
SPECIAL PROVISIONS**

1. The Contractor must comply with the following provisions:

- Exhibit D: Contractor Obligations
- Exhibit E: Federal Debarment and Suspension
- Exhibit F: Anti-Lobbying
- Exhibit G: Rights to Inventions Made Under a Contract, Copy Rights and Confidentiality
- Exhibit H: Compliance with the provisions of the US Code of Federal Regulations 34 CFR 364 and the following US Circular if applicable: Office of Management and Budget (OBM) Circular A-110 "Uniform Administrative Non-Profit Organizations"
- Exhibit I: Attestation for the US Department of Education General Education Provisions Act (GEPA)
- Exhibit J: Buy American Statement in accordance with Section 502 of the Workforce Innovation and Opportunity Act of 2014

2. The Contractor must sign annual General Assurances from the NH Department of Education, Bureau of Federal Compliance and the Program Assurances included in Exhibit B: Scope of Services.

Contractor Initials

Date

AB1
5/13/20

EXHIBIT B SCOPE OF SERVICES

The vision for Adult Education and Literacy Services in New Hampshire is a regional system of providers providing comprehensive services below the secondary level including English as a second language in order to prepare adults to transition successfully into postsecondary education, training and/or employment.

Second Start, Concord, NH will provide the following services:

Project 1: Adult Education & Literacy Activities including services at Merrimack County Department of Corrections

Responsiveness to Regional Need

- The Contractor is responsible for identifying the educational needs of the region by using data from US Census's American Community Survey to target, recruit, and serve individuals without a high school diploma and English language learners.
- The Contractor is responsible for using NH Employment Security data and State Workforce Board Sector-Based Initiatives to identify regional economic needs and to incorporate preparation of individuals for sector initiatives, assisting individuals with transition into economic stability through employment and participation in the development of career pathways.
- The Contractor is responsible for using local resources to identify the social and cultural needs of the region and include programming to address the diverse needs of the population, provide soft skills training and foster the development of cultural competence.
- The Contractor is responsible for coordinating services between other adult education centers and community organizations to ensure the non-duplication of services; the capacity to serve the local need; the seamless transition of participants between educational levels; and the transition of participants into postsecondary education, training and/or employment.

Serving the Most in Need

- The Contractor is responsible for identifying, recruiting, and serving students who are most in need of adult education including individuals with low levels of literacy skills and English language learners, including those who may be above the Advanced ESL level, but still eligible for adult basic or secondary education activities.
- The Contractor is responsible for serving the needs of individuals with disabilities including physical, emotional, social, and learning disabilities.
- The Contractor is responsible for serving the needs of individuals with barriers to employment including displaced homemakers, low-income individuals, ex-offenders, and others.
- The Contractor must promote concurrent enrollment in programs and activities under WIOA Title I, Title III and Title IV.
- The Contractor will provide staff, or access to services provided by another adult education center through a formal agreement, for the following duties:
 - Program Director – general administration, budgeting, serve as the WIOA representative, liaison with local employers and other adult education centers

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- Counselor – assist participants with barriers to attendance, liaison with community organizations, provide career counseling and transition planning services
- Intake & Assessment Specialist – assist participant with the intake process, administer assessments in accordance with the publisher requirements, report assessment results
- Data Entry Specialist – enter all intake, enrollment, assessment data, check for validity and accuracy, produce ad hoc reports and required quarterly/annual reports, serve as a local expert for the data system
- Coordinator of Volunteers – recruit and train volunteers, match volunteer tutors with participants unable to attend classes, orient and monitor participants including the development of an individual learning plan, provide instructional materials for participants/tutors, coordinate with local communities to provide space for tutoring outside of the center, coordinate volunteers in the classroom
- Distance Learning Coordinator – assign and monitor participant who are unable to attend classes, assist instructors and tutors with distance learning, produce reports as needed, enter attendance data, provide training on contracted software to local staff and participants
- The Contractor must identify whether the region has a demonstrated need for additional English language acquisition and civics education programs.

Service Delivery Format and Schedules

- The Contractor must have a delivery method, location(s), and schedule that enable individuals to attend and complete the program including access to year-round programming.
- Open enrollment or managed enrollment and flexible scheduling are highly encouraged.
- The Contractor must be able to provide outreach/satellite services, or arrange access to, tutorial services for individuals in the region who are unable to attend regularly scheduled classes. Tutorial services should be provided through appropriately trained volunteers.
- The Contractor must have a plan for handling waiting lists.

Proposed Curricula and Contextualized Instruction

- The Contractor is required to provide a standards-based curriculum that is aligned with the College & Career Readiness Standards for Adult Education and/or the English Language Proficiency Standards published by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE).
- The Contractor is required to provide contextualized instruction that includes the use of occupationally relevant materials.
- The Contractor, its officers, employees, agents or members, may assume full political, religious, and citizenship responsibilities, but shall refrain from exploiting the instructional responsibility of his/her professional position. Material presented to students shall be relevant to the course and appropriate to the maturity and achievement level of the students. The Contractor, its officers, employees, agents or members will at all times strive to promote tolerance for the views and opinions of others and for the right of individuals to form and hold differing views and opinions. The Contractor, its officers, employees, agents or members, will encourage the student to study varying points of view and respect his/her right to form his/her own judgment.

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Alignment with the State Workforce Plan

- The Contractor is required to align its program with the goals and mission of the State Workforce Plan and contribute to the strategies outlined in the Plan including the use of data to inform program decisions and improve program performance.
- The Contractor is required to participate in state leadership activities including participation in adult education committees or advisory boards, membership in regional/national education consortia, and through attending professional development activities.
- The Contractor is required to coordinate with other local NH Works partners including participation or representation in partner meetings; establishing referral procedures; ensuring direct access to adult education services; and contributing to the development of career pathways.
- The Contractor must provide instruction delivered by well-trained instructors which may include evaluation through the OCTAE Teacher Effectiveness model and the Adult Education Teacher Competencies.

Intensity, Quality and Best Practices

- The Contractor must define sufficient intensity and quality and have a plan for how the program will meet that standard to enable participants to achieve substantial learning gains. The Bureau of Adult Education has established a full-time equivalent (FTE) as 60 hours of instruction per year.
- The Contractor must use instructional practices that include the essential components of reading at all levels.
- The Contractor must integrate workforce preparation activities for all students.
- The Contractor must base its instruction on best practices derived from the most rigorous research available and appropriate, including scientifically valid research and effective educational practice.

Integration of Technology Services and Digital Systems

- The Contractor must incorporate digital literacy instruction for all students at all levels.
- The Contractor must include distance learning options, including technology-enhanced curricula, as a part of its delivery system including a policy for selecting appropriate students, facilitating distance learning, and a plan for how distance learning will be used.
- The Contractor must incorporate the use of a variety of technology services in the classroom.

Meeting Program Outcomes

- The Contractor must pretest 100% of all enrolled students using a National Reporting System-approved assessment within 12 hours of enrollment.
- The Contractor must posttest all eligible students after an appropriate number of instructional hours as defined in the NH Assessment and Data Policy.
- The Contractor must conduct follow up surveys with all enrolled participants for whom data matching is unavailable as required by the National Reporting System to collect performance indicator data and measurable skills gains in accordance with National Reporting System requirements. A minimum of a 75% response rate is required.
- The Contractor must set program target rates and assess progress toward those targets on a quarterly basis in order to assist the State with meeting the performance outcomes set

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by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE) as indicated below:

Primary Indicators of Performance	2020-2021*	2021-2022	2022-2023**
Employment in the Second Quarter after Exit	21%	22%	TBA
Employment in the Fourth Quarter after Exit	23%	24%	TBA
Median Earnings in the Second Quarter after Exit	\$5,239	\$5,250	TBA
Credential Attainment Rate	18%	19%	
Measurable Skill Gains			TBA
For Adult Basic Education	29%	30%	TBA
For English as a Second Language	29%	30%	TBA

** Targets may be adjusted due to the COVID-19 disruption to instruction. The Contractor will be required to contribute to any revised state performance targets as negotiated.*

***To be based on State negotiations with OCTAE in the spring of 2022.*

Reporting

- The Contractor is required to use the data system provided by the NH Bureau of Adult Education to collect data for federal reporting in accordance with the NH Data and Assessment Policy.
- A designated representative from the Contractor must be trained to use the data system. All data must be entered on a bi-weekly basis.
- The Contractor must analyze its program data on a quarterly basis, as well as provide an annual self-assessment summary, to inform program decisions and set goals for improvement.
- The Contractor must request social security numbers, in accordance with 5 U.S.C. § 552a, for all participants over the age of 18. The Contractor will aid students, who do not possess a social security number, in applying for a social security number. Students who fail to provide a social security number will be indicated in the data system in order to assist with National Reporting System (NRS) for Adult Education requirements such as student outcome follow and data matching purposes for federal Workforce Innovation and Opportunity Act employment measures.

Corrections Specific Requirements

- The Contractor will give priority to individuals who are likely to leave the correctional institution with five (5) years of participation in the program.
- Participants who remain incarcerated after exit are excluded from the primary indicators of performance.
- The Contractor must report on the relative rate for recidivism for the criminal offenders served.

Event of Default

- Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"): failure to perform the Services satisfactorily or on schedule (to include failure to provide; failure to submit any report

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required hereunder; and/or failure to perform any other covenant, term or condition of this Agreement. Upon the occurrence of any Event of Default, the new Hampshire Department of Education may take any one, or more, or all, of the following actions: give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination; give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor; set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

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EXHIBIT C
METHOD OF PAYMENT

Estimated Budget

This contract is funded with Federal Funds from the US Department of Education made available under the Workforce Innovation and Opportunity Act (WIOA) of 2014, Title II for the purpose of the delivery of adult education and literacy services and State General Funds under Adult Education.

The following table includes an estimated budget:

Estimated Budget Project 1: AEL	FY21	FY22	FY23	Total
Salaries	\$249,692.07	\$257,182.83	\$264,898.31	\$771,773.21
Benefits	\$30,933.38	\$31,861.38	\$32,817.22	\$95,611.98
Professional Services	\$8,648.40	\$8,907.85	\$9,175.09	\$26,731.34
Purchase Property Services	\$11,034.94	\$11,365.99	\$11,706.97	\$34,107.90
Other Purchased Property Service	\$11,145.52	\$11,479.89	\$11,824.29	\$34,449.69
Supplies	\$14,977.74	\$15,427.07	\$15,889.88	\$46,294.70
Property	\$20,382.18	\$20,993.65	\$21,623.45	\$62,999.28
Other Objects	\$230.39	\$237.30	\$244.42	\$712.11
Indirect Costs	\$34,704.46	\$35,745.60	\$36,817.96	\$107,268.02
Total	\$381,749.08	\$393,201.56	\$404,997.59	\$1,179,948.23

1. Annual funding amounts disbursed through this contract agreement shall be determined based on actual WIOA federal awards for the delivery of adult education and literacy services and state funds received for the program year covered under this agreement, which may be less or more than estimated but may not exceed in the aggregate the total maximum amount authorized via this contract agreement.
2. The DOE reserves the right to increase and/or decrease contract funds subject to continued availability of Federal Funds, satisfactory performance of services, and approval by the Governor and Executive Council.
3. The Contractor must have written authorization from the DOE prior to using contract funds to purchase any property or equipment with a cost in excess of \$250.00 and with a useful life beyond one-year, and shall maintain an inventory of property and equipment either purchased or leased with funds made available through this contract.
4. The Bureau of Adult Education reserves the right to request ad hoc financial and/or participant status reports in the event further information is needed to evaluate program effectiveness as deemed reasonable and necessary by the DOE and/or the State of New Hampshire.

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5. The Contractor is solely responsible for paying to the DOE any disallowed costs associated with the misappropriation of Federal Funds and/or costs expended on individuals who were erroneously determined to be eligible for WIOA services. Disallowed costs may not be paid with Federal Funds, regardless of the funding source.

6. Line items in this budget may be adjusted, one to the other, of the indicated amount but in no instance can the total budget exceed the price limitation. The Contractor must receive Department of Education approval prior to transferring from one line to another.

Limitation on Price: This Contract will not exceed **\$1,179,948.23** without written modification signed by the parties of this agreement and approved by the Governor and Council.

Source of Funding: Funding for this contract is 65% State Funds from the account titled 4039 Adult Education Match Funds and 35% Federal Funds from the account titled 4037 Adult Education Federal Funds, as follows:

Account Numbers: 06-56-56-562010-40390000-601
06-56-56-562010-40370000-072

Acct	Class	Name	FY21	FY22	FY23	Total
4039	601	Adult Education State Match	\$248,136.90	\$255,581.01	\$263,248.44	\$766,966.35
4037	72	Adult Education Federal Funds	\$133,612.18	\$137,620.54	\$141,749.16	\$412,981.88
		TOTALS	\$381,749.08	\$393,201.55	\$404,997.60	\$1,179,948.23

The Contractor is also required to provide a 25% local match as follows:

	FY21	FY22	FY23	Total
Local Match	\$95,437.27	\$98,300.39	\$101,249.40	\$294,987.06

Method of Payment:

The Contractor shall be paid on a monthly basis through the NH Department of Education's Grants Management System.

1. Payments for services under this contract are limited to reimbursement for actual expenses incurred in the fulfillment of this agreement during the contract period. Reimbursement for expenses incurred after June 30, 2023 shall not be accepted for payment.
2. A final payment request shall be submitted no later than forty-five (45) days after the contract ends. Failure to submit the invoice by this date could result in non-payment.
3. The Contractor shall maintain sufficient documentation on file in their offices to support invoices, and make such documentation available for review by authorized NH DOE, Bureau of Adult Education and/or its auditors.
4. The Contractor shall adhere to all cash management policies and procedures stipulated in the body of this agreement, and all other applicable WIOA federal, State, and the DOE cash management regulations and policies, including monthly accrual reporting.

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EXHIBIT D

Contractor Obligations

Contracts in excess of the simplified acquisition threshold (currently set at \$250,000) must address **administrative, contractual, or legal remedies** in instances where the contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. Reference: 2 C.F.R. § 200.326 and 2 C.F.R. 200, Appendix II, required contract clauses.

The contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the contractor's actions pertaining to this contract.

The Contractor, certifies and affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

Breach

A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

Fraud and False Statements

The Contractor understands that, if the project which is the subject of this Contract is financed in whole or in part by federal funds, that if the undersigned, the company that the Contractor represents, or any employee or agent thereof, knowingly makes any false statement, representation, report or claim as to the character, quality, quantity, or cost of material used or to be used, or quantity of quality work performed or to be performed, or makes any false statement or representation of a material fact in any statement, certificate, or report, the Contractor and any company that the Contractor represents may be subject to prosecution under the provision of 18 USC § 1001 and § 1020.

Environmental Protection

(This clause is applicable if this Contract exceeds \$150,000. It applies to Federal-aid contracts only.)

The Contractor is required to comply with all applicable standards, orders or requirements issued under Section 306 of the Clean Air Act (42 U.S.C. 1857 (h)), Section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency (EPA) regulations (40 CFR Part 15) which prohibit the use under non-exempt Federal contracts, grants or loans of facilities included on the EPA List of Violating Facilities. Violations shall be reported to the FHWA and to the U.S. EPA Assistant Administrator for Enforcement.

Procurement of Recovered Materials

In accordance with Section 6002 of the Solid Waste Disposal Act (42 U.S.C. § 6962), State agencies and agencies of a political subdivision of a state that are using appropriated Federal funds for procurement must procure items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired in the preceding fiscal year exceeded \$10,000; must procure solid waste management services in a manner that maximizes energy and resource recovery; and must have established an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

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Exhibit E

Federal Debarment and Suspension

- a. By signature on this Contract, the Contractor certifies its compliance, and the compliance of its Sub-Contractors, present or future, by stating that any person associated therewith in the capacity of owner, partner, director, officer, principal investor, project director, manager, auditor, or any position of authority involving federal funds:
1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any Federal Agency;
 2. Does not have a proposed debarment pending;
 3. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any Federal Agency within the past three (3) years; and
 4. Has not been indicted, convicted, or had a civil judgment rendered against the firm by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.
- b. Where the Contractor or its Sub-Contractor is unable to certify to the statement in Section a.1. above, the Contractor or its Sub-Contractor shall be declared ineligible to enter into Contract or participate in the project.
- c. Where the Contractor or Sub-Contractor is unable to certify to any of the statements as listed in Sections a.2., a.3., or a.4., above, the Contractor or its Sub-Contractor shall submit a written explanation to the DOE. The certification or explanation shall be considered in connection with the DOE's determination whether to enter into Contract.
- d. The Contractor shall provide immediate written notice to the DOE if, at any time, the Contractor or its Sub-Contractor, learn that its Debarment and Suspension certification has become erroneous by reason of changed circumstances.

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Exhibit F

Anti-Lobbying

The Contractor agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, execute the following Certification:

The Contractor certifies, by signing and submitting this contract, to the best of his/her knowledge and belief, that:

- a. No federal appropriated funds have been paid or shall be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence any officer or employee of any State or Federal Agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any Federal contract, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal amendment, or modification of any Federal contract grant, loan, or cooperative agreement.
- b. If any funds other than federally appropriated funds have been paid or shall be paid to any person for influencing or attempting to influence an officer or employee of any Federal Agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit the "Disclosure of Lobbying Activities" form in accordance with its instructions (<http://www.whitehouse.gov/omb/grants/sfillin.pdf>).
- c. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making and entering into this transaction imposed by Section 1352, Title 31 and U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.
- d. The Contractor also agrees, by signing this contract that it shall require that the language of this certification be included in subcontracts with all Sub-Contractor(s) and lower-tier Sub-Contractors which exceed \$100,000 and that all such Sub-Contractors and lower-tier Sub-Contractors shall certify and disclose accordingly.
- e. The DOE shall keep the firm's certification on file as part of its original contract. The Contractor shall keep individual certifications from all Sub-Contractors and lower-tier Sub-Contractors on file. Certification shall be retained for three (3) years following completion and acceptance of any given project.

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Exhibit G

Rights to Inventions Made Under a Contract, Copy Rights and

Confidentiality Rights to Inventions Made Under a Contract or Agreement

Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the DOE.

Any discovery or invention that arises during the course of the contract shall be reported to the DOE. The Contractor is required to disclose inventions promptly to the contracting officer (within 2 months) after the inventor discloses it in writing to contractor personnel responsible for patent matters. The awarding agency shall determine how rights in the invention/discovery shall be allocated consistent with "Government Patent Policy" and Title 37 C.F.R. § 401.

Confidentiality

All Written and oral information and materials disclosed or provided by the DOE under this agreement constitutes Confidential Information, regardless of whether such information was provided before or after the date on this agreement or how it was provided.

The Contractor and representatives thereof, acknowledge that by making use of, acquiring or adding to information about matters and data related to this agreement, which are confidential to the DOE and its partners, must remain the exclusive property of the DOE.

Confidential information means all data and information related to the business and operation of the DOE, including but not limited to all school and student data contained in NH Title XV, Education, Chapters 186-200.

Confidential information includes but is not limited to, student and school district data, revenue and cost information, the source code for computer software and hardware products owned in part or in whole by the DOE, financial information, partner information (including the identity of DOE partners), Contractor and supplier information, (including the identity of DOE Contractors and suppliers), and any information that has been marked "confidential" or "proprietary", or with the like designation. During the term of this contract the Contractor agrees to abide by such rules as may be adopted from time to time by the DOE to maintain the security of all confidential information. The Contractor further agrees that it will always regard and preserve as confidential information/data received during the performance of this contract. The Contractor will not use, copy, make notes, or use excerpts of any confidential information, nor will it give, disclose, provide access to, or otherwise make available any confidential information to any person not employed or contracted by the DOE or subcontracted with the Contractor.

Ownership of Intellectual Property

The DOE shall retain ownership of all source data and other intellectual property of the DOE provided to the Contractor in order to complete the services of this agreement. As well the DOE will retain copyright ownership for any and all materials, patents and intellectual property produced, including, but not limited to, brochures, resource directories, protocols, guidelines, posters, or reports. The Contractor shall not reproduce any materials for purposes other than use for the terms under the contract without prior written approval from the DOE.

Contractor Initials

Date

APJ
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EXHIBIT H

STATEMENT of ACCEPTANCE of Special Provisions

The organization will comply with the provisions of the US Code of Federal Regulations 34 CFR 364 and the following US Circular, if applicable: Office of Management and Budget (OMB) Circular A-110 "Uniform Administrative Non-Profit Organizations."

Superintendent of Schools or
Chief Officer of Agency:

Signature

Local Director of Project:

Signature

Date Signed:

May 13, 2020

Contractor Initials

Date

5/13/20

EXHIBIT I

**GENERAL EDUCATION PROVISIONS ACT (GEPA) Sec. 427 Attestation -
WORKFORCE INVESTMENT ACT, TITLE II - ADULT EDUCATION AND FAMILY
LITERACY**

This attestation outlines the steps that Second Start will ensure be taken should the Adult Education application be funded.

The purpose of this requirement is to assist the United States Department of Education in implementing its mission to ensure equal access to education and to promote educational excellence.

If funded, the following steps will be taken to ensure equitable access to and equitable participation in the project or activity to be conducted with federal adult education assistance by addressing the access needs of students, teachers, and other program beneficiaries in order to overcome barriers to equitable participation, including barriers based on gender, race, color, national origin, disability and age.

The Act highlights six types of barriers that can impede equitable access or participation: gender, race, national origin, color, disability, or age. Based on local circumstances, determine whether these or other barriers may prevent students, teachers, etc., from such access or participation in the federally-funded project or activity. Please describe the steps to be taken to comply with the GEPA requirements.

The Second Start AEL grant will provided classes and support to students with identified barriers to their educational progress. This includes the barriers of gender, race, national origin, color, disability and age.

Project Director: (Name and Title) JAMES B. SNODGRASS

Signature of Project Director: James B. Snodgrass

Date: 5/13/20

Contractor Initials JS

Date 5/13/20

EXHIBIT J

BUY AMERICA ACT

PURCHASE OF AMERICAN-MADE EQUIPMENT AND PRODUCTS.— In the case of any equipment or product that may be authorized to be purchased with financial assistance provided using funds made available under title I or II or under the Wagner-Peyser Act (29 U.S.C. 49 et seq.), it is the sense of Congress that entities receiving the assistance should, in expending the assistance, purchase only American-made equipment and products.

This statement is provided in accordance with Section 502 of the Workforce Innovation and Opportunities Act of 2014.

Contractor Initials

Date

WJ
5/13/20

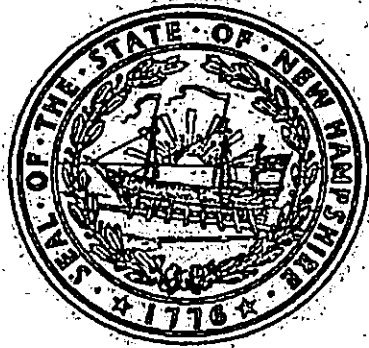
State of New Hampshire
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that SECOND START is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 03, 1971. 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: 65173

Certificate Number: 0004879169



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. 2020.

A handwritten signature in cursive script, appearing to read "Wm Gardner".

William M. Gardner
Secretary of State

Certificate of Authority

I, Nat Morse, Clerk/Secretary of Second Start do hereby certify that:

- (1) I maintain and have custody of and am familiar with the seal and minute books of the corporation;
- (2) I am authorized to issue certificates with respect to the contents of such books and to affix such seal to such certificate;
- (3) The following is a true and complete copy of the resolutions voted by the Board of Directors of Second Start on May 4, 2020. The vote is in accordance with the law of New Hampshire and the by-laws of the corporation:

Second Start will enter into a contract with the NH Department of Education to provide Adult Education and Literacy. This resolution shall remain in effect until specifically revoked.

Second Start's Board of Directors has named James Snodgrass as having authority to sign the contract with the New Hampshire Department of Education.

- (4) The foregoing resolutions are in full force and effect, unamended, as of the date hereof; and
- (5) The following persons lawfully occupy the offices indicated below:

Matt Nadeau, President

James Snodgrass, Executive Director

Tom Painchaud, Vice President

Nat Morse, Secretary

Ashley Kinville, Treasurer

IN WITNESS WHEREOF, I have hereunto set my hand as the Clerk/Secretary of the Corporation this 4th day of May, 2020.

(Corporate Seal if any)



Clerk/Secretary

(If the corporation has no seal, the Clerk/Secretary shall acknowledge the certificate before an authorized officer below)

STATE OF NEW HAMPSHIRE

COUNTY OF _____

On _____, 20____, before the undersigned officer personally appeared the person identified in the foregoing certificate, know to me (or satisfactorily proven) to be the Clerk/Secretary of the corporation identified in the foregoing certificate, and acknowledge that he executed the foregoing certificate.

In witness whereof I hereunto set my hand and official seal.

Notary Public/Justice of the Peace



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
04/13/2020

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 E & S Insurance Services LLC 21 Meadowbrook Lane P O Box 7425 Gilford NH 03247-7425		CONTACT NAME: Eleanor Spinnazzola PHONE (A/C, No, Ext): (803) 293-2791 FAX (A/C, No): (803) 293-7188 EMAIL ADDRESS: Eleanor.spinnazzola@esinsurance.net	
INSURED Second Start 17 Knight Street Concord NH 03301		INSURER(S) AFFORDING COVERAGE: INSURER A: AmTrust Financial Services, Inc. INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	

COVERAGES

CERTIFICATE NUMBER: 2020

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD	WYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			TPP123981101	12/31/2019	12/31/2020	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 - COMPROP AGG \$ 3,000,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRE AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY			TPP123981101	12/31/2019	12/31/2020	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Uninsured motorist \$ 1,000,000
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000 OCCUR CLAIMS-MADE			WUM168853201	12/31/2019	12/31/2020	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000
	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				PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

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

CERTIFICATE HOLDER

State of NH Department of Education
101 Pleasant St
Concord NH 03301

CANCELLATION

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
Finley Kennedy



Granite State Healthcare
and Human Service Trust

PO Box 4197
Concord, NH 03302-4197

Issue Date 04/13/2020

This certificate is issued as a matter of information only and confers no rights upon the certificate holder. This certificate does not amend, extend or alter the coverage afforded by the policies below.

Certificate Of Insurance

CERTIFICATE HOLDER

State of NH
Department of Education
101 Pleasant St
Concord, NH 03301

Companies Affording Coverage

COMPANY LETTER A	The Granite State Healthcare And Human Services Self-Insured Group Trust
COMPANY LETTER B	Midwest Employers Casualty Corp.

This policy is effective on 2/1/2020 12:00 AM, and will expire on 2/1/2021 12:00 AM. This policy will automatically be renewed unless notified by either party by October 1st of any fund year.

COVERAGES

This is to certify that the Workers' Compensation and Employer's Liability Insurance has 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.

Type of Insurance/Carrier	Policy Number	Policy Effective	Policy Expiration	LIMITS	
<u>Workers' Compensation & Employer's Liability</u> The Granite State Healthcare And Human Services Self-Insured Group Trust	HCHS20200000250	2/1/2020 12:00 AM	2/1/2021 12:00 AM	W/C Statutory Limits E.L. Each Accident E.L. Disease - Pol Limit E.L. Disease - Each Emp	\$1,000,000 \$1,000,000 \$1,000,000
<u>Excess Insurance</u> Midwest Employers Casualty Corp	EWCo09477	2/1/2020 12:00 AM	2/1/2021 12:00 AM	Workers' Compensation Employer's Liability	Statutory \$1,000,000

Description of Operations:

Covering operations of the insured during the policy term. Per NH Law, additional insured and waiver of subrogation are not allowed on workers' comp. COIs.

☐ Excluded Officer

MEMBER

Second Start
17 Knight Street
Concord, NH 03301

CANCELLATION

Should any of the above described policies be canceled before the expiration date thereof, the issuing company will endeavor to mail 30 days written notice to the certificate holder named to the left, but failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents or representatives.

Authorized Representative

04/13/2020

Date

Mission Statement

Our mission is to help people become more productive workers, family members and community citizens. We provide supportive, affordable and effective educational programs, including: adult basic education, job training and career counseling, education and training for at-risk youth and child care services.

SECOND START

AUDITED FINANCIAL STATEMENTS

***FOR THE YEARS ENDED
JUNE 30, 2019 AND 2018***

INDEX TO FINANCIAL STATEMENTS

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WWW.MASONRICH.COM

100 Beacon Hill Square, Concord, New Hampshire 03301

P: 603.224.2000 F: 603.224.2613



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Second Start
Concord, New Hampshire

We have audited the accompanying financial statements of Second Start (a nonprofit organization), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Second Start as of June 30, 2019 and 2018, 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.

NUMBERS TALK WE TRANSLATE.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of support and revenues, expenses and changes in net assets on pages 17 and 18 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Very truly yours,

Mason + Rich, P.A.

MASON + RICH PROFESSIONAL ASSOCIATION
Certified Public Accountants

September 16, 2019

SECOND START
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2019 AND 2018

ASSETS

	2019	2018
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 419,052	\$ 237,398
Accounts Receivable	49,637	54,800
Grants Receivable	113,563	198,950
Unconditional Promises to Give	20,000	23,000
Prepaid Expenses	12,286	43,563
Total Current Assets	<u>614,538</u>	<u>557,711</u>
PROPERTY AND EQUIPMENT		
Property and Equipment	3,291,348	3,236,950
Less Accumulated Depreciation	(1,676,433)	(1,601,727)
Net Property and Equipment	<u>1,614,915</u>	<u>1,635,223</u>
TOTAL ASSETS	<u>\$ 2,229,453</u>	<u>\$ 2,192,934</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts Payable	\$ 58,236	\$ 24,362
Accrued Expenses	188,814	171,164
Deferred Revenue	33,545	8,310
TOTAL LIABILITIES	<u>280,595</u>	<u>203,836</u>
NET ASSETS		
Net Assets Without Donor Restrictions	1,907,814	1,937,598
Net Assets With Donor Restrictions	41,044	51,500
TOTAL NET ASSETS	<u>1,948,858</u>	<u>1,989,098</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,229,453</u>	<u>\$ 2,192,934</u>

The Accompanying Notes are an Integral Part of These Financial Statements

SECOND START
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
SUPPORT AND REVENUE		
Grants from Governmental Agencies	\$ 1,146,636	\$ 1,076,256
Private Fees	922,240	915,953
Fees from Governmental Agencies	919,901	861,902
Miscellaneous Income	44,868	25,021
Contributions	16,912	8,376
United Way	12,034	12,159
Interest Income	122	39
Total Support and Revenue	<u>3,062,713</u>	<u>2,899,706</u>
NET ASSETS RELEASED FROM RESTRICTIONS		
Satisfaction of Program Restrictions	29,956	20,000
Expiration of Time Restrictions	23,000	30,000
Total Net Assets Released From Restrictions	<u>52,956</u>	<u>50,000</u>
TOTAL SUPPORT, REVENUE, AND OTHER NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>3,115,669</u>	<u>2,949,706</u>
FUNCTIONAL EXPENSES AND LOSSES		
Functional Expenses		
Program Services	2,745,743	2,666,379
Management and General	397,596	372,812
Total Functional Expenses	<u>3,143,339</u>	<u>3,039,191</u>
Other Expenses		
Loss on Disposal of Property and Equipment	2,114	-
TOTAL FUNCTIONAL EXPENSES AND LOSSES	<u>3,145,453</u>	<u>3,039,191</u>
DECREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	(29,784)	(89,485)
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Donor Restricted Support and Revenue	42,500	51,500
Net Assets Released from Restrictions	(52,956)	(50,000)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	<u>(10,456)</u>	<u>1,500</u>
DECREASE IN TOTAL NET ASSETS	(40,240)	(87,985)
NET ASSETS, BEGINNING OF YEAR	<u>1,989,098</u>	<u>2,077,083</u>
NET ASSETS, END OF YEAR	<u>\$ 1,948,858</u>	<u>\$ 1,989,098</u>

The Accompanying Notes are an Integral Part of These Financial Statements

SECOND START
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Advertising Expense	\$ 4,774	\$ 330	\$ -	\$ 5,104
Conference and Meeting Expenses	30,171	-	-	30,171
Depreciation Expense	85,262	38,202	-	123,464
Dues and Subscriptions	8,192	6,160	-	14,352
Employee Benefits	206,931	25,723	-	232,654
Information Technology	14,508	6,487	-	20,995
Instructional Materials	6,741	-	-	6,741
Insurance Expense	36,463	3,143	-	39,606
Miscellaneous Expense	9,624	184	-	9,808
Occupancy Expense	82,803	27,131	-	109,934
Office Expense	8,558	4,182	-	12,740
Payroll Taxes	137,913	18,296	-	156,209
Professional Fees	128,789	15,385	-	144,174
Salaries and Wages	1,829,843	249,569	-	2,079,412
Staff Development	8,112	-	-	8,112
Stipends and Discounts	8,767	-	-	8,767
Supplies Expense	108,531	2,602	-	111,133
Travel Expense	29,761	202	-	29,963
Total Functional Expenses	\$ 2,745,743	\$ 397,596	\$ -	\$ 3,143,339

The Accompanying Notes are an Integral Part of These Financial Statements

Page 5

SECOND START
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Advertising Expense	\$ 8,203	\$ 25	\$ -	\$ 8,228
Conference and Meeting Expenses	22,030	-	-	22,030
Depreciation Expense	82,852	38,090	-	120,942
Dues and Subscriptions	12,484	5,162	-	17,646
Employee Benefits	195,781	23,289	-	219,070
Information Technology	15,636	7,632	-	23,268
Instructional Materials	16,021	-	-	16,021
Insurance Expense	33,607	2,913	-	36,520
Interest Expense	-	459	-	459
Legal Fees	-	5,000	-	5,000
Miscellaneous Expense	11,680	2,107	-	13,787
Occupancy Expense	90,010	29,789	-	119,799
Office Expense	8,448	3,167	-	11,615
Payroll Taxes	128,426	15,105	-	143,531
Professional Fees	152,928	14,958	-	167,886
Salaries and Wages	1,748,481	221,633	-	1,970,114
Staff Development	5,297	172	-	5,469
Stipends and Discounts	12,877	-	-	12,877
Supplies Expense	92,963	3,268	-	96,231
Travel Expense	28,655	43	-	28,698
Total Functional Expenses	\$ 2,666,379	\$ 372,812	\$ -	\$3,039,191

The Accompanying Notes are an Integral Part of These Financial Statements

SECOND START
STATEMENTS OF CASH FLOWS
FOR YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Decrease in Net Assets	\$ (40,240)	\$ (87,985)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by (Used in) Operating Activities:		
Depreciation Expense	123,464	120,942
Loss on Disposal of Property	2,114	-
(Increase) Decrease in Operating Assets:		
Accounts Receivable	5,162	19,809
Grants Receivable	85,388	(76,347)
Unconditional Promises to Give	3,000	7,000
Prepaid Expenses	31,277	(15,587)
Increase (Decrease) in Operating Liabilities:		
Accounts Payable	33,874	(29,147)
Accrued Expenses	17,650	17,208
Deferred Revenue	25,235	(6,045)
Total Adjustments	327,164	37,833
Net Cash Provided by (Used in) Operating Activities	286,924	(50,152)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment	(105,270)	(31,101)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of Long-Term Debt	-	(42,339)
NET INCREASE (DECREASE) IN CASH	181,654	(123,592)
Cash and Cash Equivalents, Beginning of Year	237,398	360,990
Cash and Cash Equivalents, End of Year	\$ 419,052	\$ 237,398
Supplemental Disclosure of Cash Flow Information		
Cash Paid During the Year For:		
Interest	\$ -	\$ 459

The Accompanying Notes are an Integral Part of These Financial Statements

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SECOND START

NOTES TO THE FINANCIAL STATEMENTS

A | NATURE OF ACTIVITIES

Second Start (the "Organization") is a private nonprofit education corporation which has been in existence since 1970. Second Start is committed to improving the economic and educational wellbeing of New Hampshire residents. Its goal is to help people become more productive workers, family members, and community citizens. Within these opportunities, the Organization offers a variety of programs, each serving participants in ways that meet their needs.

The programs available at Second Start are as follows:

Special Education – The Special Education Program was established in 1979 and accounts for the proceeds of an education program that serves coded special needs students ages 14-21 from local school districts in the greater Concord area.

Transitional Employment Training Program (TET) – The TET Program was established in 1984 and accounts for proceeds and expenses used to provide a vocationally oriented program designed to develop personal and social responsibility, workforce readiness, and provide experiential training and coursework for adolescents.

Alternative High School – The Alternative High School Program was established in 1976 and accounts for the proceeds and expenses of an alternative academic program for adolescents previously unsuccessful in public high school programs. Students are not coded for special education services.

Student Assistance Program (SAP) – The Student Assistance Program is a drug education, prevention, and early identification program designed for public school students. The Student Assistance Program was started in 1984 and accounts for the proceeds and expenses associated with the student assistance services for the local school districts as well as programs for the Second Start Alternative High School and special education students.

Adult Basic Education (ABE) – The Adult Basic Education Program was established in 1971 and accounts for the proceeds and expenses for providing remedial academic programs for adults from the most basic levels through preparation for the High School Equivalency Exam (HiSET) as well as English as a second language classes. The program also includes academic and vocational counseling for students. The program includes fees and expenses for providing HiSET Testing services and administering staff development for ABE/ESL teachers statewide.

Adult Learner Services (ALS) – The Adult Learner Services Program, formerly the Adult Tutorial Program, was established in 1983 and accounts for proceeds and expenses used to help adults increase their reading and math skills through the aid of volunteer tutors. This program also includes services to foreign-speaking and refugee students to increase their English skills.

Day Care Program – The Day Care Program was established in 1973 and accounts for proceeds and expenses used to care for children (ages 6 weeks to 12 years) of the general community while their parents are in classes, training programs, or working during the day. This program also includes services to protective custody referrals from the New Hampshire Department of Health and Human Services.

(Continued on next page)

SECOND START

NOTES TO THE FINANCIAL STATEMENTS

Welcoming Concord – The Welcoming Concord program was established in 2015 and accounts for proceeds and expenses used to increase social inclusion and integration of immigrants and refugees in targeted New Hampshire communities.

B | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the Organization is presented to assist in understanding these financial statements. The financial statements and notes are the representations of the Organization's management who is responsible for their integrity and objectivity. These accounting policies confirm to generally accepted accounting principles (GAAP) in the United States of America and have been consistently applied in the preparation of the financial statements.

Basis of Accounting

The Organization uses the accrual basis of accounting in its financial statements. Under this basis, revenue is recognized when earned rather than when payment is received, and expenses and purchases of assets are recognized when the obligation is incurred rather than when the cash is disbursed.

Use of Estimates

The preparation of financial statements and related disclosures in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain amounts reported in the financial statements and accompanying notes. Actual results experienced by the Organization may differ from management's estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash includes cash on hand, funds on deposit with financial institutions, and investments with original maturities of three months or less.

Accounts Receivable

Accounts receivable consists of private fees due from the daycare program and revenue from school districts for various programs. Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management considers accounts to be delinquent based on the date of unpaid invoices. Past due receivables are written off at management's discretion using the direct write off method; this is not considered a departure from accounting principles generally accepted in the United States because of the effects of the direct write off method approximate those of the allowance method. All accounts are considered to be collectible. The Organization does not accrue interest on past due accounts receivable.

Grants Receivable

Grants receivable are amounts due for reimbursement from various grant agencies. No allowance is recorded because all amounts are expected to be fully reimbursed by the federal and state governments. Interest is not allowed and is not accrued on any past due grants receivable balances.

(Continued on next page)

SECOND START

NOTES TO THE FINANCIAL STATEMENTS

Unconditional Pledges Receivable

Unconditional promises to give are stated at the amount management expects to collect from outstanding balances. Management evaluates the collectability of customer accounts by considering factors such as historical experience, the age of the promise to give, and current economic conditions that may affect a customer's ability to pay. Past due promises to give are written off at management's discretion using the direct write off method; this is not considered a departure from accounting principles generally accepted in the United States because the effects of the direct write off method approximate those of the allowance method. The Organization does not charge interest on past due promises to give.

Property and Equipment

The Organization's property and equipment policy is to capitalize individual purchases, renewals and betterments in excess of \$1,000. Maintenance, repairs and minor renewals are charged to expense as incurred. Periodically, management evaluates property and equipment for impairment when events or changes in circumstances indicate that the carrying amount of such assets may not be recoverable. When items of property and equipment are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is included in the statement of income. These items are depreciated using the straight-line method over their estimated useful lives as follows:

Furniture and Equipment	5 years
Leasehold Improvements	5 - 30 years
Building	40 years

Net Assets

The Organization reports its net assets as required by Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Under ASU 2016-14, the Organization is required to report information regarding its financial position and activities accounting to the following classes: net assets without donor restrictions and net assets with donor restrictions. Descriptions of the net asset categories included in the Organization's financial statements are as follows:

Net assets without donor restrictions include revenues and expenses and contributions which are not subject to any donor imposed restrictions. Unrestricted net assets can be designated by the Board of Directors for special projects and expenditures.

Net assets with donor restrictions include contributions for which time restrictions or donor-imposed restrictions have not yet been met. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restriction. Net assets with donor restrictions also include gifts which require, by donor restriction, that the corpus be invested in perpetuity and only the income or portion thereof (excluding gains restricted by state statute) be made available for program operations in accordance with donor restrictions.

(Continued on next page)

SECOND START

NOTES TO THE FINANCIAL STATEMENTS

Contributions and Promises to Give

Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any donor restrictions. Contributions are recognized when the donor makes an unconditional promise to give to the Organization. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restriction expires in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases with net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Functional Allocation of Expenses

The costs of providing the Organization's program and other activities have been summarized on the functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Salaries and related expenses are allocated to the various program and supporting services based on actual or estimated time employees spend on each function. The remaining expenses are specifically allocated whenever practical, and depreciation is allocated based on space utilization. General administrative expenses are allocated to each program based on the direct expenses incurred for each program or estimated usage based on time spent on each function of the staff.

Donated Materials and Services

Contributed goods and services are reported at their fair value if such goods or services create or enhance non-financial assets, or would have been purchased if not provided by contribution, and for services which are provided by individuals possessing specialized skills. A number of volunteers have made contributions of their time and talent, or contributed goods to develop the Organization's programs. However, these services do not meet the criteria for recognition as contributed services and, therefore, are not reflected in the financial statements.

Contributed property and equipment is recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulation, contributions of property and equipment are recorded as unrestricted support. The Organization received no contributed property for the years ended June 30, 2019 and 2018.

Advertising

The Organization conducts non-direct response advertising. These costs are expensed as incurred. Advertising costs was \$5,104 and \$8,228 for the year ended June 30, 2019 and 2018, respectively.

Income Taxes

Management evaluates its tax position in accordance with FASB Accounting Standards Codification (ASC) 740-10, *Accounting for Uncertain Tax Positions*, which prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return and also provides guidance on various related matters such as de-recognition, interest, penalties, and disclosures required. The Organization's policy is to recognize interest and penalties related to unrecognized tax benefits as tax expense.

(Continued on next page)

SECOND START

NOTES TO THE FINANCIAL STATEMENTS

C | CHANGE IN ACCOUNTING PRINCIPLE

On August 18, 2016 FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. The Organization has adjusted the presentation of its financial statements accordingly, applying the changes retrospectively to the comparative period presented. The new standards change the following aspects of the Organization's financial statements:

- The temporarily restricted and permanently restricted net asset classes have been combined into a single net asset class called net assets with donor restrictions.
- The unrestricted net asset class has been renamed *net assets without donor restrictions*.
- The financial statements include a new disclosure about liquidity and availability of financial assets (Note K).

The changes have the following effect on net assets at June 30, 2018:

Net Asset Class	As Originally Presented	After Adoption of ASU 2016-14
Unrestricted Net Assets	\$ 1,937,598	\$ -
Temporarily Restricted Net Assets	51,500	-
Net Assets Without Donor Restrictions	-	1,937,598
Net Assets With Donor Restrictions	-	51,500
Total Net Assets	<u>\$ 1,989,098</u>	<u>\$ 1,989,098</u>

D | PROPERTY AND EQUIPMENT

Property and equipment consists of the following at June 30:

	2019	2018
Building and Improvements	\$ 1,663,349	\$ 1,623,459
Leasehold Improvements	964,675	948,353
Land	210,000	210,000
Furniture and Equipment	<u>453,324</u>	<u>455,138</u>
Total Property and Equipment	3,291,348	3,236,950
Less Accumulated Depreciation	<u>(1,676,433)</u>	<u>(1,601,727)</u>
Net Property and Equipment	<u>\$ 1,614,915</u>	<u>\$ 1,635,223</u>

Depreciation expense was \$123,464 and \$120,942 for the years ended June 30, 2019 and 2018, respectively.

(Continued on next page)

SECOND START
NOTES TO THE FINANCIAL STATEMENTS

E | LINE OF CREDIT

The Organization maintains a revolving line of credit agreement with a local bank, which provides that it may borrow up to \$600,000 at June 30, 2019 and 2018. The interest rate formula is based at 0.50% over the Wall Street Journal prime rate, which was 6.00% and 5.00% at June 30, 2019 and 2018, respectively. The agreement is collateralized by all business assets of the Organization. The Organization had no outstanding balance as of June 30, 2019 and 2018.

F | CORPORATE ORGANIZATION

The Corporation is a voluntary organization under Chapter 292 of the New Hampshire Revised Statutes Annotated and therefore has no capital stock.

G | NET ASSETS

The total net-assets with donor restrictions for the year ended June 30, 2019 consisted of United Way funding for 2020 in the amount of \$20,000 and other private grants of \$21,044. Additionally, there were \$61,010 of Board Designated Funds set aside for capital and other repairs and maintenance projects at June 30, 2019.

The total net assets with donor restrictions for the year ended June 30, 2018 consisted of United Way funding for 2019 in the amount of \$23,000 and other private grants of \$28,500. Additionally, there were \$85,888 of Board Designated Funds set aside for capital and other repairs and maintenance projects at June 30, 2018.

H | LEASE AGREEMENTS

The Organization has entered into a long-term lease agreement for property located at 450 North State Street whereby the Organization has use of the building in return for its upkeep and maintenance. The improvements were capitalized with a five to thirty-year depreciable life. Depreciation expense was \$9,823 and \$9,165 for the years ended June 30, 2019 and 2018, respectively.

I | INCOME TAXES

The Organization is exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3). The Organization has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions.

(Continued on next page)

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SECOND START
NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2019 and 2018, management has evaluated its tax position in accordance with FASB ASC 740-10 and does not believe they have taken uncertain tax positions, therefore, a liability for income taxes associated with uncertain tax positions has not been recognized. Additionally, the Organization did not recognize interest or penalties resulting from tax liabilities associated with recognizing uncertain tax positions for the years ended June 30, 2019 and 2018.

The Organization is a non-profit organization, as a result it files a federal Form 990, *Return of Organization Exempt from Income Tax*, and a New Hampshire Annual Report. In the normal course of business, the Organization is subject to examination by taxing authorities. With limited exceptions, the Organization is no longer subject to federal or State of New Hampshire examinations for their federal Form 990 or New Hampshire Annual Report for the years before 2015.

J | RETIREMENT PLAN

The Organization maintains a retirement plan under the Internal Revenue Code Section 403(b) for its employees through a third party. Eligible participants over twenty-one years of age and working more than 1,000 hours per year may elect to make a voluntary pre-tax salary deferral each year, not to exceed the maximum allowed by law. The Organization may contribute to the employee's retirement fund at the Board's discretion. There were no contributions paid by the Organization for the years ended June 30, 2019 and 2018.

K | LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization's financial assets available within one year from the statement of financial position date for general operating expenses are as follows:

Cash and Cash Equivalents	\$ 419,052
Accounts Receivable	49,637
Grants Receivable	113,563
Unconditional Promises to Give	20,000
Prepaid Expenses	<u>12,286</u>
Financial assets, at year end	614,538
Less those unavailable for general expenditures within one year due to:	
Donor-imposed restrictions	(41,044)
Board designated funds	<u>(61,010)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 512,484</u>

(Continued on next page)

SECOND START

NOTES TO THE FINANCIAL STATEMENTS

The Organization has financial assets on hand equal to approximately 2 months of operating expenses, which totaled approximately \$3,145,450 for the year ended June 30, 2019. At times, the Board of Directors may designate a portion of any operating surplus to its liquidity reserve for future expenditures. At June 30, 2019, there was \$61,010 of Board Designated Funds set aside for capital and other repairs and maintenance projects. A significant portion of the Organization's funding is derived from cost reimbursement grants from federal and state agencies, therefore, the Organization believes its liquid financial assets are sufficient to fund unanticipated liquidity needs that may arise. Additionally, the Organization has a line of credit which allows for borrowings up to \$600,000.

L | COMMITMENTS AND CONTINGENCIES

Energy Efficiency Initiative

In fiscal year 2010, the Organization began an initiative to improve the energy efficiency of both 450 North State Street and the 17 Knight Street building in Concord, New Hampshire. The initiative includes energy improvements, including insulation, new windows, new daycare ceilings, ventilation and lighting, boiler replacement, conversion to electronic thermostats, and appliance replacement at an estimated total cost of \$681,265.

Financial support for the energy efficiency initiative included a Community Development Finance Authority (CDFA) grant of \$343,000. Additional funding was obtained from a Community Development Block Grant (CDBG) in the amount of \$313,265 through the City of Concord, New Hampshire and \$15,000 in cash donations. These grants were completed in 2011. Both grants are restricted to the Organization's energy efficiency initiative. Additionally, in the event the Organization ceases to use the buildings in providing services to low to moderate income populations, both grants will require repayment of a portion of the proceeds. This contingency continues through 2020 and 2030 for the CDFA and CDBG grants, respectively.

Grant Compliance

The Organization received funds under various grants. Under the terms of the grants the Organization is required to use the funds within a certain period and for purposes specified by governing laws and regulations. If expenditures were found not to have been made in compliance with laws and regulations, the Organization might be required to repay the funds.

Contingencies

In fiscal year 2016, the County of Merrimack awarded the Organization a CDBG grant in the amount of \$300,000 to be used for building improvements at the Garrison facility. The improvements include roof replacement, exterior façade mortar repairs, exterior painting, solar panels, and additional insulation at its 17 Knight Street, Concord, New Hampshire facility. The grant requires that at least 77% of the persons served by the project be low and moderate income. In the event of default, the grant may require repayment of the funds already distributed. This contingency continues through the year 2036.

(Continued on next page)

SECOND START
NOTES TO THE FINANCIAL STATEMENTS

M | CONCENTRATIONS OF RISK

The Organization maintains cash balances at a local financial institution that, at times, may exceed the Federal Deposit Insurance Corporation (FDIC) secured limit of \$250,000. At June 30, 2019 and 2018, the Organization had uninsured balances of \$191,607 and \$40,481, respectively.

N | RECLASSIFICATIONS

Certain amounts in the 2018 financial statements have been reclassified to conform to the 2019 presentation. These reclassifications had no effect on the reported results of previously reported net assets.

O | SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 16, 2019, the date which the financial statements were available to be issued, and has not evaluated subsequent events after that date. The Organization did not identify any subsequent events that would require disclosure in the financial statements.

SECOND START
SCHEDULE OF SUPPORT AND REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2019

	<u>General & Building</u>	<u>Special Education</u>	<u>T.E.T. Program</u>	<u>Alternative High School</u>	<u>Student Assistance</u>	<u>Adult Basic Education</u>	<u>Adult Learner</u>	<u>Welcoming Concord</u>	<u>Daycare</u>	<u>Total</u>
SUPPORT AND REVENUES										
Grants from Governmental Agencies	\$ -	\$ -	\$ -	\$ -	\$ 198,240	\$ 617,721	\$ 112,314	\$ -	\$ 218,361	\$1,146,636
Private Fees	-	-	-	-	-	-	-	-	922,240	922,240
Fees from Governmental Agencies	-	165,322	237,673	289,875	181,957	45,074	-	-	-	919,901
Miscellaneous Income	22,272	-	-	67	-	10,061	-	10,290	2,178	44,868
United Way	-	-	-	-	22,743	9,291	-	-	-	32,034
Grants-Private	-	-	-	-	12,500	-	-	10,000	-	22,500
Contributions	9,806	-	688	688	5,232	318	50	-	130	16,912
Interest Income	122	-	-	-	-	-	-	-	-	122
Total Support and Revenues	32,200	165,322	238,361	290,630	420,672	682,465	112,364	20,290	1,142,909	3,103,213
EXPENSES										
Program Services										
Instruction and Student Activities	7,910	249,045	105,802	122,220	382,497	355,956	82,620	17,942	850,890	2,174,882
Staff Development and Professional Fees	-	4,340	1,307	3,601	2,934	151,496	468	-	17,428	181,574
Other Program Costs	7,155	19,069	12,787	12,541	9,926	51,073	11,769	3,480	97,429	225,229
Occupancy	-	8,075	4,037	8,075	-	20,859	3,022	-	34,727	78,795
Direct Depreciation	-	7,786	2,596	7,316	298	21,036	4,403	867	40,961	85,263
Total Program Services	15,065	288,315	126,529	153,753	395,655	600,420	102,282	22,289	1,041,435	2,745,743
Support Services										
General Administrative	-	44,716	20,444	24,540	56,752	86,273	13,696	3,334	147,841	397,596
Loss on Disposal of Equipment	2,114	-	-	-	-	-	-	-	-	2,114
Total Support Services	2,114	44,716	20,444	24,540	56,752	86,273	13,696	3,334	147,841	399,710
Total Expenses	17,179	333,031	146,973	178,293	452,407	686,693	115,978	25,623	1,189,276	3,145,453
Excess (Deficiency) of Support and Revenues Over Expenses	15,021	(167,709)	91,388	112,337	(31,735)	(4,228)	(3,614)	(5,333)	(46,367)	(40,240)
Net Assets, Beginning of Year	1,280,506	(695,018)	99,237	686,038	(35,848)	65,579	(71,348)	30,290	629,662	1,989,098
Net Assets, End of Year	\$1,295,527	\$ (162,727)	\$ 190,625	\$ 798,375	\$ (67,583)	\$ 61,351	\$ (74,962)	\$ 24,957	\$ 583,295	\$1,948,858

See Independent Auditor's Report

SECOND START
SCHEDULE OF SUPPORT AND REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2018

	<i>General & Building</i>	<i>Special Education</i>	<i>T.E.T Program</i>	<i>Alternative High School</i>	<i>Student Assistance</i>	<i>Adult Basic Education</i>	<i>Adult Learner</i>	<i>Welcoming Concord</i>	<i>Daycare</i>	<i>Total</i>
SUPPORT AND REVENUES										
Grants from Governmental Agencies	\$ -	\$ -	\$ -	\$ -	\$ 226,272	\$ 522,640	\$ 106,637	\$ -	\$ 220,707	\$1,076,256
Private Fees	-	-	-	-	-	-	-	-	915,953	915,953
Fees from Governmental Agencies	-	239,402	164,530	246,019	160,626	51,325	-	-	-	861,902
United Way	-	-	-	4,984	10,802	15,871	2,736	-	766	35,159
Miscellaneous Income	4,310	-	-	5,688	400	9,939	-	-	4,684	25,021
Grants-Private	-	-	-	-	-	-	-	20,000	-	20,000
Contributions	7,376	-	-	-	-	-	-	8,500	-	16,876
Interest Income	39	-	-	-	-	1,000	-	-	-	39
Total Support and Revenues	11,725	239,402	164,530	256,691	398,100	600,775	109,373	28,500	1,142,110	2,951,206
EXPENSES										
<i>Program Services</i>										
Instruction and Student Activities	16,511	230,866	82,907	128,734	355,491	299,330	85,927	18,371	847,362	2,065,499
Other Program Costs	6,551	18,635	13,474	20,152	7,700	51,446	9,510	4,411	98,885	230,764
Staff Development and Professional Fees	5,000	3,713	900	3,284	1,705	163,606	539	1,632	20,512	200,891
Occupancy Expense	-	9,226	4,422	9,232	180	25,378	4,191	-	33,743	86,372
Depreciation Expense	-	7,558	2,618	7,069	282	20,473	4,263	-	40,590	82,853
Total Program Services	28,062	269,998	104,321	168,471	365,358	560,233	104,430	24,414	1,041,092	2,666,379
<i>Support Services</i>										
General Administrative	-	41,089	15,436	23,788	52,871	81,470	14,318	4,102	139,738	372,812
Total Support Services	-	41,089	15,436	23,788	52,871	81,470	14,318	4,102	139,738	372,812
Total Expenses	28,062	311,087	119,757	192,259	418,229	641,703	118,748	28,516	1,180,830	3,039,191
Excess (Deficiency) of Support and Revenues Over Expenses	(16,337)	(71,685)	44,773	64,432	(20,129)	(40,928)	(9,375)	(16)	(38,720)	(87,985)
<i>Net Assets, Beginning of Year</i>	<i>1,296,843</i>	<i>(623,333)</i>	<i>54,464</i>	<i>621,606</i>	<i>(15,719)</i>	<i>106,507</i>	<i>(61,973)</i>	<i>30,306</i>	<i>668,382</i>	<i>2,077,083</i>
<i>Net Assets, End of Year</i>	<i>\$1,280,506</i>	<i>\$ (695,018)</i>	<i>\$ 99,237</i>	<i>\$ 686,038</i>	<i>\$ (35,848)</i>	<i>\$ 65,579</i>	<i>\$ (71,348)</i>	<i>\$ 30,290</i>	<i>\$ 629,662</i>	<i>\$1,919,098</i>

See Independent Auditor's Report

Second Start Board of Directors

Updated December 2019

Matt Nadeau Concord, NH	Associate Accountant Nathan Wechsler & Company 70 Commercial Street, Suite 401 Concord, NH 03301-5031 (603) 224-5357 Ext. 327 Fax: 224-3792 mnadeau@nathanwechsler.com	President Member since 2012
Tom Painchaud Concord, NH	Senior VP of Distribution Services New Hampshire Distributors 65 Regional Drive PO Box 267 Concord, NH 03302-0267 (603) 410-1823 tpainchaud@nhdist.com	Vice President Member since 2012
Ashley Kinville Auburn, NH	Supervising Senior Nathan Wechsler & Company 70 Commercial Street, Suite 401 Concord, NH 03301-5031 (603) 410-2790 Fax: 224-3792 akinville@nathanwechsler.com	Treasurer Member since 2020
Nat Morse Concord, NH	Attorney Orr & Reno, P.A. 45 South Main Street Concord, NH 03301 (603) 223-9182 Fax: (603) 223-9082 nmorse@orr-reno.com	Secretary Member since 2019
Frank Lemay Chichester, NH	President Millstone Engineering & Construction, Inc. 1 Horseshoe Pond Lane PO Box 2279 Concord, NH 03302-2279 (603) 226-3877 Fax: 226-3361 frank@milestoneengcon.com	Member since 2006
Helmut Koch Concord, NH	Retired Chairman/Director Exacom Inc. 99 Airport Road Concord, NH 03301 (603) 491-3306 helmut.koch.2001@gmail.com	Member since 2008
Will Brunkhorst Hopkinton, NH	Software Consultant 542 Putney Hill Road Hopkinton, NH 03229 (603) 746-5175 will.brunkhorst@gmail.com	Member since 2008

Maria del Mar Acebron Bow, NH	Senior Teller Merrimack County Savings Bank Business Center 190 North Main Street Concord, NH 03301 (603) 545-6030 mdelmaracebron@themerrimack.com	Member since 2012
Dodd Griffith Concord, NH	Attorney Gallagher, Callahan & Gartrell 214 North Main Street PO Box 1415 Concord, NH 03302 (603) 545-3610 Fax: 228-8396 griffith@gcqlaw.com	Member since 2014
Andrew Grosvenor Concord, NH	Attorney Merritt, Merritt, and Moulton 60 Lake Street Burlington, VT 05401 (802) 658-7830 drewgrosvenor@gmail.com	Member since 2016
Caroline Brown Contoocook, NH	Attorney Tarbell & Brodich, PA 45 Centre Street Concord, NH 03301 (603) 226-3900 cbrown@tarbellpa.com	Member since 2017
Joseph Shoemaker Concord, NH	Division Director State of NH – Office of Professional Licensure & Certification Division of Technical Professions 121 South Fruit Street, Suite 201 Concord, NH 03301 (603) 271-2532 joejshoemaker@gmail.com joseph.shoemaker@oplc.nh.gov	Member since 2019
Clement Senga Kigugu Concord, NH	Executive Director Overcomers Support Services 90 Airport Road, Room 25 P.O. Box 2941 Concord, NH 03302 (603) 715-0844 sengakigugu@yahoo.fr ckigugu.ossnh@gmail.com	Member since 2019
Betsy Peabody Concord, NH	Guidance Concord High School 170 Warren Street Concord, NH 03301 (603) 225-0800 epabody@sau8.org	Member since 2020

Marianne Helen Philbrick

EXPERIENCE

Adult Education Director, Second Start Adult Education, Concord, NH

2018--2020

- Main responsibilities include Program Administration, WIOA Representation, Chief HiSET Examiner

Adult Education Coordinator, School-to-Career Coordinator - Bedford High School, Bedford, NH, 2010 - 2016

- Established and directed the Bedford School District Adult High School Diploma Program and the Bedford School District Community Enrichment Program.
- Collaborated with district and high school leadership to develop Adult Education policy.
- Planned for Adult High School Diploma and Community Enrichment course offerings and course enrollment. Promoted programs, hired and supervised Adult Education staff.
- Prepared and managed Adult Education grant and budget.
- Maintained NH DOE Adult Education Grants Management System and NRS Data Reporting System.
- Case management of Adult High School Diploma student population. Advised students, planned course of study and monitored progress, collaborated with faculty, administrators, counselors, parents to ensure student success.
- Directed the Bedford High School-to-Career Program. Built and maintained a business contact network, facilitated opportunities for career exploration, and provided career and post-secondary transitions counseling.
- Managed the Bedford High School Real World Learning curriculum, a whole community effort to engage students in experiential learning activities related to democracy, service, careers, and culture.
- Managed enrollment and advised students dually enrolled at the Manchester School of Technology.
- Teacher for Internship class and Senior Project class.

Health Education Teacher - Souhegan High School, Amherst, NH, 2007 - 2011, Manchester West High School, Manchester, NH, 2004 - 2006, Miles River Middle School, Hamilton, MA, 1998 - 2000

- Designed a skill based curriculum to advance student understanding of core concepts in health education and use of health promoting behaviors. Developed a "Self and Society" alternative health education/life skills class to support at risk students. Teaching practice incorporated differentiated instruction, cooperative and project based learning strategies, and essential question based unit planning.

**Health Promotion Advisor III - New Hampshire Department of Health and Human Services,
Concord, NH, 2004**

- Worked in conjunction with school administrators, district superintendents, community school boards, and NH Tobacco Prevention and Control and Centers for Disease Control Epidemiologists, to develop and implement the 2004 Youth Tobacco Survey for students in 100 New Hampshire middle and high schools.

Research Consultant - Mashantucket Pequot Community Health Center, Ledyard, CT, 1994

- Designed and conducted a study of the Mashantucket Pequot community and provided tribal leadership with a community mental health assessment and recommendations for mental health care services.

Research Assistant - Rhode Island Department of Health, Providence, RI, 1993

- Assisted the Director of Health Policy and Systems Development in public health program development.

**Customer Relations Representative - Harvard Community Health Plan of New England,
Providence, RI, 1991 - 1992**

- Oriented membership to HCHP's managed health care delivery system, interpreted benefit contracts, determined solutions to members' concerns, and identified trends in consumer issues.

Financial Coordinator, Intake Coordinator - Beth Israel Hospital, Boston, MA, 1988 - 1990

- Administered clinical programs and collaborated with senior staff and faculty in determining patient care. Responsible for staff payroll, private billing, analysis of patient volume and clinical activity data. Managed the Financial Assistance Program and the Medicaid Prior Authorization process, designed policies to positively influence Psychiatry's accounts receivable and bad debt.

EDUCATION

Yale University School of Medicine, New Haven, CT
Department of Epidemiology and Public Health
Master of Public Health, 1997
Concentration in Health Policy, Resources, and Administration

University of New Hampshire, Durham, NH
Bachelor of Science, Health Administration and Planning, 1987

REFERENCES

Furnished upon request.

Linnea Chruscielski

EDUCATION:

Bachelor of Arts
College of Saint Benedict, St. Joseph, MN
Major: Peace Studies Minor: French- Studied Abroad in Cannes, France

Class of 2013
GPA: 3.57/4.0

Syracuse University, Syracuse, NY

August 2009 - May 2010

EXPERIENCE:

Second Start Program Coordinator- Adult Learner Services

April 2019-Present

- Recruit, train, assess, match, and support volunteer tutors and students
- Manage program attendance, assessments, and other information in LACES database
- Provide introductory tutor orientation and training in methods of reading, writing, ESL, math
- Point of contact for all program related inquiries and current participants
- Prepare and circulate monthly newsletter promoting PD opportunities for volunteer tutors

US-Brazil Connect Manager of Operations

October 2015- September 2018

- Plan and implement Brazilian student visit
- Manage day-to-day and end of month admin and financial operations including QuickBooks and Salesforce
- Create and manage workloads for current interns working for the organization and provide feedback
- Maintain operational budget and build reports to Brazilian partners and grantors
- Research, apply for, and report on grants
- Orchestrate logistics for all organizational events and meetings
- Assist Director of Programs with any needs of the Conexão Mundo Fellowship Program
- Oversee all organizational accounts

US-Brazil Connect, Denver, CO Paraíba, Rondônia, Amapá Brazil Team Coordinator

February 2015- September 2018

- Trained, supported and led a group of US fellows to Brazil to teach English to Brazilian high school students
- Utilized Google Hangout, Facebook and other social media platforms to engage with fellows and Brazilian students
- Prepared weekly assignments and training sessions for fellows and evaluated student progress and participation
- Handled logistical details necessary to travel abroad including passports, visas, and insurance
- Coordinated with Brazilian directors on all logistical points and day-to-day operations
- Engaged students through non traditional lesson planning, games, and song lyric presentations

Spring Institute for Intercultural Learning Continuity ESL teacher

September 2015- May 2017

- Volunteered in classroom and was asked to teach my own class starting March 2016
- Facilitated English instruction in classroom setting
- Created lesson plans and activities for students
- Participated in monthly professional development meetings through the organization
- Evaluated students progress and implemented testing

African Community Center Program Assistant

September 2015- November 2015

- Instructed Commercial Food Safety and Service Training program for immigrants and refugees at Denver University
- Assisted Program Coordinator in classroom preparation
- Analyzed collected data to demonstrate program successes and areas of improvement

Colorado Veterinary Medical Association, Denver, CO Program Coordinator

October 2013 - June 2015

- Orchestrated logistical arrangements for continuing education programs of OneHealth SIM Inc and other events
- Managed the registration process for all OHS programs and was the point of contact for all participant communication
- Coordinated animal volunteers for acupuncture program including marketing, communication, and organization
- Maintained company's website back office and provided technical support for course participants
- Developed team project plans and timelines for education programs
- Oversaw selection, design, and purchasing of program apparel and merchandise
- Managed conference logistics including communication and purchasing of exhibitor services
- Networked with veterinary industry professionals and promoted OHS programs at national conferences
- Created promotional and marketing material for continuing education programs

Community Grassroots Solutions, St. Cloud, MN Assistant to the Executive Director (intern)

January 2013 - May 2013

- Assisted the Executive Director advocating for immigrant and refugee issues
- Established a network of collaboration between the refugee/immigrant community, and human/employment services
- Compiled and analyzed data in order to write a successful grant worth \$45,000
- Expanded and developed services for refugee/immigrants and their families to help them adjust to the community

United Way of Greater Duluth, Duluth MN, Intern

May 2012 - August 2012

- Managed the annual Big Red Hookshelf book drive, raising over 20,000 books for area children
- Assisted residents in disaster relief effort after a major flood in June 2012
- Worked with the volunteer database to create and assign positions during events
- Co-ordinated the largest fundraiser of the campaign season including obtaining sponsorships

TECHNICAL EXPERIENCE

- LACRS database, Quickbooks, Salesforce, Wordpress, MailChimp, Donorbox, Stripe, Square, Constant Contact, YourMembership, Yod Graph Editor, Project Libre, Redbooth, cBulde

OTHER EXPERIENCE AND ACTIVITIES

- Volunteer Troop Cookie Manager
- Volunteered at RAFT Colorado and Dumb Friend League kitten foster parent
- ESL and US Citizenship test tutor at Hands Across the World- St. Cloud, MN
- Languages- beginner Spanish, French and Portuguese
- Ice hockey, yoga, traveling, hiking, skiing, ultimate frisbee, cooking

Zanna C. Blaney

EXPERIENCE

Second Start, Concord NH- Adult Diploma Director

September 2015-present

Coordinating an adult ed. diploma program for the Concord School District. Building enrollment, recruiting teaching staff and securing resources for several classes starting in February.

Bedford High School, Bedford, NH — Dean of Student Services

2008-July 2019

After five years as a School Counselor I was promoted to Dean where I managed a staff of eleven individuals and a student body of 1,500. My duties included coordinating standardized testing, scheduling, Program of Studies, staff evaluations, counseling curriculum, school-wide programming, 504 Plan coordination, NCAA Clearinghouse, etc.

The Center for College Planning at NHHEAF, Concord, NH Senior College Counselor

2004-2008

Supported students, families and schools (public & independent, K-12) across NH in regard to college counseling and financial aid education.

Colby-Sawyer College, New London, NH — Asst. Director of Admissions

2001-2004

Traveled extensively for recruitment in New Hampshire, Cape Cod and Ohio. Collaborated with staff and faculty on various projects and events such as athletic recruitment, open houses, and overnight visits.

EDUCATION

Plymouth State University, Plymouth, NH — M. Ed. in School Counseling

Graduated May 2008

Internships at KRES at Bradford, Merrimack Valley Middle School & BHS

Colby-Sawyer College, New London, NH — Bachelor of Science in Psychology, minor in Child Development

Graduated May 2006

Internship at Kearsarge Regional High School

INITIATIVES

B.A.S.E. Camp! Co-founded a week-long summer program for rising freshmen in Bedford

Student trips Coordinated multiple trips around the country from Habitat for Humanity to surfing Maine

DCYF Initiative Developed a program with DHHS to benefit the needs of college-bound students in foster care

"Team Edies" one of four team members who represented BHS when recognized NH School of Excellence 2013

CAREER HIGHLIGHTS

Grant recipient Awarded three different grants for new programming efforts

Coaching BHS Varsity Alpine and BHS Equestrian Teams

Nominated ASCA School Counselor of the Year 2013

Presenter College Board National Forum NY, NY

Presenter NCAN National Conference, Orlando, FL

VIGDIS J. DUNN

EXPERIENCE:

Second Start

STUDENT ADVISOR/COUNSELOR

Concord NH

9/2001-present

Provide individual counseling and referrals for Adult Education Programs (GED/HISET, English as Second Language and College Transition). Serve as a student resource for employment and higher education planning, study skills and community services. Facilitate orientations, administer placement and pre-HISET exams and conduct intake interviews. Certified HISET administrator/examiner. Launched and co-taught start up College Transition Program and administered all follow-up reports and corresponding paperwork. Developed curriculum, marketing plans and intake process. Data entry and maintenance of Adult Education database (LACES).

NH Dept. Of Education- Bureau of Adult Education

7/2009-7/2010

ADULT COLLEGE TRANSITIONS (ACT) FACILITATOR

Served as the Lakes Region liaison between adult education programs and public college. Recruited, planned and facilitated regional meeting to identify existing practices and make recommendations for policy change regarding adult students transitioning into college. Reported to oversight group and participated in the development of a MOU between Community College System of NH and NH Bureau of Adult Education.

Bancroft Employment Services

1/2001-6/2001

STAFFING COORDINATOR, OUT OF SITE STAFFING

Coordinated and oversaw card/data pool for home-based employment program. Performed candidate interviews and assessments. Reviewed resumes, conducted marketing and outreach and maintained positive relationships with referring agencies and candidates. Developed assessment forms and conducted site visits. Development of systems and data entry.

COORDINATOR, PROJECTS WITH INDUSTRY PROGRAM

7/1999-1/2001

Coordinated and managed employment skills training and placement program for students with disabilities. Provided individual pre-employment exploration and skills training. Marketed program and students for appropriate job placement. Served as part of transition team for students still in school. Provided and oversaw both onsite and offsite employment support. Prepared monthly updates and presentations.

COORDINATOR/INSTRUCTOR, PROJECT ENTRY PROGRAM

8/1998-7/1999

Taught basic academic skills and pre-employment and work maturity skills to 15 students in preparation for the GED exam and gainful employment placement. Coordinated all recruitment and intake activities. Marketed and served as community liaison of services to area agencies, businesses and schools. Coordinated all mentorship placement and activities. Provided individual and group counseling on employment barriers. Performed case management duties to include monitoring of academic performance.

New Hampshire Job Training Council, Jobs for NH Graduates Program

YOUTH SPECIALIST

8/1997-6/1998

Designed and implemented school-to-work transition program at Lazonby High School. Taught employment skills and survival to 23 students with employment barriers. Provided counseling and follow up for students who have graduated or dropped out of school. Responsible for job development and marketing of program to area employers and placement of students. Performed case management: monitoring of grades, attendance, employment status and class progress.

Seminole Point Hospital

CASE MANAGER

Sunapee NH

5/1997-8/1997

Facilitated groups, educational lectures and activities at an adult in-patient substance abuse treatment facility. Developed treatment plans, provided individual counseling and facilitated family groups. Conducted intake psych-social and prepared report. Coordinated aftercare planning and completed discharge summaries.

Seaborn Hospital

PRIMARY THERAPIST

Covington NH

4/1996-5/1997

Facilitated groups and patient education on substance abuse at an in-patient treatment facility for both adolescents and adults. Developed and monitored treatment plans, provided weekly 1:1 counseling, coordinated discharge and aftercare planning. Facilitated family sessions and case conference meetings and coordinated overall case management duties to include insurance reviews and updates.

EDUCATION:


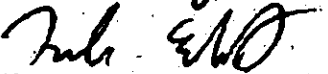
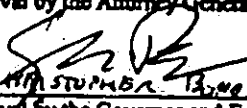
Northeastern University, Boston, MA. B.S. Psychology, minor Sociology

Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name Department of Education, Bureau of Adult Education		1.2 State Agency Address 21 South Fruit Street, Suite 20 Concord, NH 03301	
1.3 Contractor Name Southern New Hampshire Services, Inc. (Manchester)		1.4 Contractor Address 40 Pine Street Manchester, NH 03103	
1.5 Contractor Phone Number (603) 668-8010	1.6 Account Number See Exhibit C	1.7 Completion Date June 30, 2023	1.8 Price Limitation \$572,936.35
1.9 Contracting Officer for State Agency Sarah Bennett		1.10 State Agency Telephone Number (603) 271-6701	
1.11 Contractor Signature  Date: 5/13/2020		1.12 Name and Title of Contractor Signatory Donna Lee Lozano, Executive Director	
1.13 State Agency Signature  Date: 5-19-20		1.14 Name and Title of State Agency Signatory Frank Edelblut, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/26/20			
1.17 Approved by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

County of Hillsborough, ss.
State of New Hampshire
On this 13th day of May, 2020
Donna Lee Lozano
known to me or proven to be the instrument subscriber,
personally appeared before me and acknowledged that
he/she executed the foregoing instrument.
Debra D. Stumacher, Notary Public

DEBRA D. STUMACHER
Notary Public - New Hampshire
My Commission Expires November 18, 2020

Contractor Initials DL
Date 5/13/2020

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor; and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations, and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default, shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. **CONTRACTOR'S RELATION TO THE STATE.** In the performance of this Agreement the Contractor is, in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. **INDEMNIFICATION.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance, for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("Workers' Compensation").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. CHOICE OF LAW AND FORUM. This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

**EXHIBIT A
SPECIAL PROVISIONS**

1. The Contractor must comply with the following provisions:

- Exhibit D: Contractor Obligations
- Exhibit E: Federal Debarment and Suspension
- Exhibit F: Anti-Lobbying
- Exhibit G: Rights to Inventions Made Under a Contract, Copy Rights and Confidentiality
- Exhibit H: Compliance with the provisions of the US Code of Federal Regulations 34 CFR 364 and the following US Circular if applicable: Office of Management and Budget (OBM) Circular A-110 "Uniform Administrative Non-Profit Organizations"
- Exhibit I: Attestation for the US Department of Education General Education Provisions Act (GEPA)
- Exhibit J: Buy American Statement in accordance with Section 502 of the Workforce Innovation and Opportunity Act of 2014

2. The Contractor must sign annual General Assurances from the NH Department of Education, Bureau of Federal Compliance and the Program Assurances included in Exhibit B: Scope of Services.

Contractor Initials

Date

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EXHIBIT B SCOPE OF SERVICES

The vision for Adult Education and Literacy Services in New Hampshire is a regional system of providers providing comprehensive services below the secondary level including English as a second language in order to prepare adults to transition successfully into postsecondary education, training and/or employment.

Southern New Hampshire Services (Manchester), Manchester, NH will provide the following services:

Adult Education & Literacy Activities

Responsiveness to Regional Need

- The Contractor is responsible for identifying the educational needs of the region by using data from US Census's American Community Survey to target, recruit, and serve individuals without a high school diploma and English language learners.
- The Contractor is responsible for using NH Employment Security data and State Workforce Board Sector-Based Initiatives to identify regional economic needs and to incorporate preparation of individuals for sector initiatives, assisting individuals with transition into economic stability through employment and participation in the development of career pathways.
- The Contractor is responsible for using local resources to identify the social and cultural needs of the region and include programming to address the diverse needs of the population, provide soft skills training and foster the development of cultural competence.
- The Contractor is responsible for coordinating services between other adult education centers and community organizations to ensure the non-duplication of services; the capacity to serve the local need; the seamless transition of participants between educational levels; and the transition of participants into postsecondary education, training and/or employment.

Serving the Most in Need

- The Contractor is responsible for identifying, recruiting, and serving students who are most in need of adult education including individuals with low levels of literacy skills and English language learners, including those who may be above the Advanced ESL level, but still eligible for adult basic or secondary education activities.
- The Contractor is responsible for serving the needs of individuals with disabilities including physical, emotional, social, and learning disabilities.
- The Contractor is responsible for serving the needs of individuals with barriers to employment including displaced homemakers, low-income individuals, ex-offenders, and others.
- The Contractor must promote concurrent enrollment in programs and activities under WIOA Title I, Title III and Title IV.
- The Contractor will provide staff, or access to services provided by another adult education center through a formal agreement, for the following duties:

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- Program Director – general administration, budgeting, serve as the WIOA representative, liaison with local employers and other adult education centers
- Counselor – assist participants with barriers to attendance, liaison with community organizations, provide career counseling and transition planning services
- Intake & Assessment Specialist – assist participant with the intake process, administer assessments in accordance with the publisher requirements, report assessment results
- Data Entry Specialist – enter all intake, enrollment, assessment data, check for validity and accuracy, produce ad hoc reports and required quarterly/annual reports, serve as a local expert for the data system
- Coordinator of Volunteers – recruit and train volunteers, match volunteer tutors with participants unable to attend classes, orient and monitor participants, including the development of an individual learning plan, provide instructional materials for participants/tutors, coordinate with local communities to provide space for tutoring outside of the center, coordinate volunteers in the classroom
- Distance Learning Coordinator – assign and monitor participant who are unable to attend classes, assist instructors and tutors with distance learning, produce reports as needed, enter attendance data, provide training on contracted software to local staff and participants
- The Contractor must identify whether the region has a demonstrated need for additional English language acquisition and civics education programs.

Service Delivery Format and Schedules

- The Contractor must have a delivery method, location(s), and schedule that enable individuals to attend and complete the program including access to year-round programming.
- Open enrollment or managed enrollment and flexible scheduling are highly encouraged.
- The Contractor must be able to provide outreach/satellite services, or arrange access to, tutorial services for individuals in the region who are unable to attend regularly scheduled classes. Tutorial services should be provided through appropriately trained volunteers.
- The Contractor must have a plan for handling waiting lists.

Proposed Curricula and Contextualized Instruction

- The Contractor is required to provide a standards-based curriculum that is aligned with the College & Career Readiness Standards for Adult Education and/or the English Language Proficiency Standards published by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE).
- The Contractor is required to provide contextualized instruction that includes the use of occupationally relevant materials.
- The Contractor, its officers, employees, agents or members, may assume full political, religious, and citizenship responsibilities, but shall refrain from exploiting the instructional responsibility of his/her professional position. Material presented to students shall be relevant to the course and appropriate to the maturity and achievement level of the students. The Contractor, its officers, employees, agents or members will at all times strive to promote tolerance for the views and opinions of others and for the right of individuals to form and hold differing views and opinions. The Contractor, its officers,

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employees, agents or members, will encourage the student to study varying points of view and respect his/her right to form his/her own judgment.

Alignment with the State Workforce Plan

- The Contractor is required to align its program with the goals and mission of the State Workforce Plan and contribute to the strategies outlined in the Plan including the use of data to inform program decisions and improve program performance.
- The Contractor is required to participate in state leadership activities including participation in adult education committees or advisory boards, membership in regional/national education consortia, and through attending professional development activities.
- The Contractor is required to coordinate with other local NH Works partners including participation or representation in partner meetings; establishing referral procedures; ensuring direct access to adult education services; and contributing to the development of career pathways.
- The Contractor must provide instruction delivered by well-trained instructors which may include evaluation through the OCTAE Teacher Effectiveness model and the Adult Education Teacher Competencies.

Intensity, Quality and Best Practices

- The Contractor must define sufficient intensity and quality and have a plan for how the program will meet that standard to enable participants to achieve substantial learning gains. The Bureau of Adult Education has established a full-time equivalent (FTE) as 60 hours of instruction per year.
- The Contractor must use instructional practices that include the essential components of reading at all levels.
- The Contractor must integrate workforce preparation activities for all students.
- The Contractor must base its instruction on best practices derived from the most rigorous research available and appropriate, including scientifically valid research and effective educational practice.

Integration of Technology Services and Digital Systems

- The Contractor must incorporate digital literacy instruction for all students at all levels.
- The Contractor must include distance learning options, including technology-enhanced curricula, as a part of its delivery system including a policy for selecting appropriate students, facilitating distance learning, and a plan for how distance learning will be used.
- The Contractor must incorporate the use of a variety of technology services in the classroom.

Meeting Program Outcomes

- The Contractor must pretest 100% of all enrolled students using a National Reporting System-approved assessment within 12 hours of enrollment.
- The Contractor must posttest all eligible students after an appropriate number of instructional hours as defined in the NH Assessment and Data Policy.
- The Contractor must conduct follow up surveys with all enrolled participants for whom data matching is unavailable as required by the National Reporting System to collect

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performance indicator data and measurable skills gains in accordance with National Reporting System requirements. A minimum of a 75% response rate is required.

- The Contractor must set program target rates and assess progress toward those targets on a quarterly basis in order to assist the State with meeting the performance outcomes set by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE) as indicated below:

Primary Indicators of Performance	2020-2021*	2021-2022	2022-2023**
Employment in the Second Quarter after Exit	21%	22%	TBA
Employment in the Fourth Quarter after Exit	23%	24%	TBA
Median Earnings in the Second Quarter after Exit	\$5,239	\$5,250	TBA
Credential Attainment Rate	18%	19%	
Measurable Skill Gains			TBA
For Adult Basic Education	29%	30%	TBA
For English as a Second Language	29%	30%	TBA

** Targets may be adjusted due to the COVID-19 disruption to instruction. The Contractor will be required to contribute to any revised state performance targets as negotiated.*

***To be based on State negotiations with OCTAE in the spring of 2022.*

Reporting

- The Contractor is required to use the data system provided by the NH Bureau of Adult Education to collect data for federal reporting in accordance with the NH Data and Assessment Policy.
- A designated representative from the Contractor must be trained to use the data system. All data must be entered on a bi-weekly basis.
- The Contractor must analyze its program data on a quarterly basis, as well as provide an annual self-assessment summary, to inform program decisions and set goals for improvement.
- The Contractor must request social security numbers, in accordance with 5 U.S.C. § 552a, for all participants over the age of 18. The Contractor will aid students, who do not possess a social security number, in applying for a social security number. Students who fail to provide a social security number will be indicated in the data system in order to assist with National Reporting System (NRS) for Adult Education requirements such as student outcome follow and data matching purposes for federal Workforce Innovation and Opportunity Act employment measures.

Event of Default

- Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"): failure to perform the Services satisfactorily or on schedule (to include failure to provide; failure to submit any report required hereunder; and/or failure to perform any other covenant, term or condition of this Agreement. Upon the occurrence of any Event of Default, the new Hampshire Department of Education may take any one, or more, or all, of the following actions: give the Contractor a written notice specifying the Event of Default and requiring it to be

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Date *5/13/2020*

remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination; give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor; set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

Contractor Initials

Date

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5/13/2020

**EXHIBIT C
METHOD OF PAYMENT**

Estimated Budget

This contract is funded with Federal Funds from the US Department of Education made available under the Workforce Innovation and Opportunity Act (WIOA) of 2014, Title II for the purpose of the delivery of adult education and literacy services and State General Funds under Adult Education.

The following table includes an estimated budget for adult education and literacy activities:

	FY21	FY22	FY23	Total
Salaries	\$137,050.99	\$141,162.52	\$145,397.38	\$423,610.89
Benefits	\$12,518.89	\$12,894.46	\$13,281.29	\$38,694.64
Purchase Property Services	\$7,200.00	\$7,416.00	\$7,638.48	\$22,254.48
Other Purchased Property Service	\$5,571.25	\$5,738.39	\$5,910.54	\$17,220.18
Supplies	\$6,477.00	\$6,671.31	\$6,871.45	\$20,019.76
Indirect Costs	\$16,544.18	\$17,040.50	\$17,551.72	\$51,136.40
Total	\$185,362.31	\$190,923.18	\$196,650.86	\$572,936.35

1. Annual funding amounts disbursed through this contract agreement shall be determined based on actual WIOA federal awards for the delivery of adult education and literacy services and state funds received for the program year covered under this agreement, which may be less or more than estimated but may not exceed in the aggregate the total maximum amount authorized via this contract agreement.
2. The DOE reserves the right to increase and/or decrease contract funds subject to continued availability of Federal Funds, satisfactory performance of services, and approval by the Governor and Executive Council.
3. The Contractor must have written authorization from the DOE prior to using contract funds to purchase any property or equipment with a cost in excess of \$250.00 and with a useful life beyond one-year, and shall maintain an inventory of property and equipment either purchased or leased with funds made available through this contract.
4. The Bureau of Adult Education reserves the right to request ad hoc financial and/or participant status reports in the event further information is needed to evaluate program effectiveness as deemed reasonable and necessary by the DOE and/or the State of New Hampshire.
5. The Contractor is solely responsible for paying to the DOE any disallowed costs associated with the misappropriation of Federal Funds and/or costs expended on individuals who were erroneously determined to be eligible for WIOA services. Disallowed costs may not be paid with Federal Funds, regardless of the funding source.

Contractor Initials

Date

h
5/13/2020

6. Line items in this budget may be adjusted, one to the other, of the indicated amount but in no instance can the total budget exceed the price limitation. The Contractor must receive Department of Education approval prior to transferring from one line to another.

Limitation on Price: This Contract will not exceed \$572,936.35 without written modification signed by the parties of this agreement and approved by the Governor and Council.

Source of Funding: Funding for this contract is 65% State Funds from the account titled 4039 Adult Education Match Funds and 35% Federal Funds from the account titled 4037 Adult Education Federal Funds, as follows:

Account Numbers: 06-56-56-562010-40390000-601
06-56-56-562010-40370000-072

Acct:	Class	Name	FY21	FY22	FY23	Total
4039	601	Adult Education State Match	\$120,485.50	\$124,100.06	\$127,823.07	\$372,408.63
4037	72	Adult Education Federal Funds	\$64,876.81	\$66,823.11	\$68,827.80	\$200,527.72
		TOTALS	\$185,362.31	\$190,923.17	\$196,650.87	\$572,936.35

The Contractor is also required to provide a 25% local match as follows:

	FY21	FY22	FY23	Total
Local Match	\$46,340.58	\$47,730.79	\$49,162.72	\$143,234.09

Method of Payment:

The Contractor shall be paid on a monthly basis through the NH Department of Education's Grants Management System.

1. Payments for services under this contract are limited to reimbursement for actual expenses incurred in the fulfillment of this agreement during the contract period. Reimbursement for expenses incurred after June 30, 2023 shall not be accepted for payment.
2. A final payment request shall be submitted no later than forty-five (45) days after the contract ends. Failure to submit the invoice by this date could result in non-payment.
3. The Contractor shall maintain sufficient documentation on file in their offices to support invoices, and make such documentation available for review by authorized NH DOE, Bureau of Adult Education and/or its auditors.
4. The Contractor shall adhere to all cash management policies and procedures stipulated in the body of this agreement, and all other applicable WIOA federal, State, and the DOE cash management regulations and policies, including monthly accrual reporting.

Contractor Initials: 

Date: 5/13/2020

EXHIBIT D

Contractor Obligations

Contracts in excess of the simplified acquisition threshold (currently set at \$250,000) must address **administrative, contractual, or legal remedies** in instances where the contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. Reference: 2 C.F.R. § 200.326 and 2 C.F.R. 200, Appendix II, required contract clauses.

The contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the contractor's actions pertaining to this contract.

The Contractor, certifies and affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

Breach

A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

Fraud and False Statements

The Contractor understands that, if the project which is the subject of this Contract is financed in whole or in part by federal funds, that if the undersigned, the company that the Contractor represents, or any employee or agent thereof, knowingly makes any false statement, representation, report or claim as to the character, quality, quantity, or cost of material used or to be used, or quantity or quality work performed or to be performed, or makes any false statement or representation of a material fact in any statement, certificate, or report, the Contractor and any company that the Contractor represents may be subject to prosecution under the provision of 18 USC § 1001 and § 1020.

Environmental Protection

(This clause is applicable if this Contract exceeds \$150,000. It applies to Federal-aid contracts only.)

The Contractor is required to comply with all applicable standards, orders or requirements issued under Section 306 of the Clean Air Act (42 U.S.C. 1857 (h)), Section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency (EPA) regulations (40 CFR Part 15) which prohibit the use under non-exempt Federal contracts, grants or loans of facilities included on the EPA List of Violating Facilities. Violations shall be reported to the FHWA and to the U.S. EPA Assistant Administrator for Enforcement.

Procurement of Recovered Materials

In accordance with Section 6002 of the Solid Waste Disposal Act (42 U.S.C. § 6962), State agencies and agencies of a political subdivision of a state that are using appropriated Federal funds for procurement must procure items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired in the preceding fiscal year exceeded \$10,000; must procure solid waste management services in a manner that maximizes energy and resource recovery; and must have established an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Contractor Initials

Date 5/13/2000

Exhibit E

Federal Debarment and Suspension

- a. By signature on this Contract, the Contractor certifies its compliance, and the compliance of its Sub-Contractors, present or future, by stating that any person associated therewith in the capacity of owner, partner, director, officer, principal investor, project director, manager, auditor, or any position of authority involving federal funds:
1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any Federal Agency;
 2. Does not have a proposed debarment pending;
 3. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any Federal Agency within the past three (3) years; and
 4. Has not been indicted, convicted, or had a civil judgment rendered against the firm by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.
- b. Where the Contractor or its Sub-Contractor is unable to certify to the statement in Section a.1. above, the Contractor or its Sub-Contractor shall be declared ineligible to enter into Contract or participate in the project.
- c. Where the Contractor or Sub-Contractor is unable to certify to any of the statements as listed in Sections a.2., a.3., or a.4., above, the Contractor or its Sub-Contractor shall submit a written explanation to the DOE. The certification or explanation shall be considered in connection with the DOE's determination whether to enter into Contract.
- d. The Contractor shall provide immediate written notice to the DOE if, at any time, the Contractor or its Sub-Contractor, learn that its Debarment and Suspension certification has become erroneous by reason of changed circumstances.

Contractor Initials

Date 5/13/2020

Exhibit F

Anti-Lobbying

The Contractor agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, execute the following Certification:

The Contractor certifies, by signing and submitting this contract, to the best of his/her knowledge and belief, that:

- a. No federal appropriated funds have been paid or shall be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence any officer or employee of any State or Federal Agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any Federal contract, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- b. If any funds other than federally appropriated funds have been paid or shall be paid to any person for influencing or attempting to influence an officer or employee of any Federal Agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit the "Disclosure of Lobbying Activities" form in accordance with its instructions (<http://www.whitehouse.gov/omb/grants/sfillin.pdf>).
- c. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making and entering into this transaction imposed by Section 1352, Title 31 and U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.
- d. The Contractor also agrees, by signing this contract that it shall require that the language of this certification be included in subcontracts with all Sub-Contractor(s) and lower-tier Sub-Contractors which exceed \$100,000 and that all such Sub-Contractors and lower-tier Sub-Contractors shall certify and disclose accordingly.
- e. The DOE shall keep the firm's certification on file as part of its original contract. The Contractor shall keep individual certifications from all Sub-Contractors and lower-tier Sub-Contractors on file. Certification shall be retained for three (3) years following completion and acceptance of any given project.

Contractor Initials *DL*
Date *5/13/2020*

Exhibit G

Rights to Inventions Made Under a Contract, Copy Rights and

Confidentiality Rights to Inventions Made Under a Contract or Agreement

Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the DOE.

Any discovery or invention that arises during the course of the contract shall be reported to the DOE. The Contractor is required to disclose inventions promptly to the contracting officer (within 2 months) after the inventor discloses it in writing to contractor personnel responsible for patent matters. The awarding agency shall determine how rights in the invention/discovery shall be allocated consistent with "Government Patent Policy" and Title 37 C.F.R. § 401.

Confidentiality

All Written and oral information and materials disclosed or provided by the DOE under this agreement constitutes Confidential Information, regardless of whether such information was provided before or after the date on this agreement or how it was provided.

The Contractor and representatives thereof, acknowledge that by making use of, acquiring or adding to information about matters and data related to this agreement, which are confidential to the DOE and its partners, must remain the exclusive property of the DOE.

Confidential information means all data and information related to the business and operation of the DOE, including but not limited to all school and student data contained in NH Title XV, Education, Chapters 186-200.

Confidential information includes but is not limited to, student and school district data, revenue and cost information, the source code for computer software and hardware products owned in part or in whole by the DOE, financial information, partner information (including the identity of DOE partners), Contractor and supplier information, (including the identity of DOE Contractors and suppliers), and any information that has been marked "confidential" or "proprietary", or with the like designation. During the term of this contract the Contractor agrees to abide by such rules as may be adopted from time to time by the DOE to maintain the security of all confidential information. The Contractor further agrees that it will always regard and preserve as confidential information/data received during the performance of this contract. The Contractor will not use, copy, make notes, or use excerpts of any confidential information, nor will it give, disclose, provide access to, or otherwise make available any confidential information to any person not employed or contracted by the DOE or subcontracted with the Contractor.

Ownership of Intellectual Property

The DOE shall retain ownership of all source data and other intellectual property of the DOE provided to the Contractor in order to complete the services of this agreement. As well the DOE will retain copyright ownership for any and all materials, patents and intellectual property produced, including, but not limited to, brochures, resource directories, protocols, guidelines, posters, or reports. The Contractor shall not reproduce any materials for purposes other than use for the terms under the contract without prior written approval from the DOE.

Contractor Initials

Date

bc
5/13/2020

EXHIBIT H

STATEMENT of ACCEPTANCE of Special Provisions

The organization will comply with the provisions of the US Code of Federal Regulations 34 CFR 364 and the following US Circular, if applicable: Office of Management and Budget (OMB) Circular A-110 "Uniform Administrative Non-Profit Organizations."

Superintendent of Schools or
Chief Officer of Agency:

Signature

Janet Logan 5/13/2020

Local Director of Project:

Signature

Barbara Dellorusso

Date Signed:

5/12/2020

Contractor Initials

Date

DL
5/13/2020

EXHIBIT I

**GENERAL EDUCATION PROVISIONS ACT (GEPA) Sec. 427 Attestation –
WORKFORCE INVESTMENT ACT, TITLE II – ADULT EDUCATION AND FAMILY
LITERACY**

This attestation outlines the steps that Southern NH Services -- Manchester will ensure be taken should the Adult Education application be funded.

The purpose of this requirement is to assist the United States Department of Education in implementing its mission to ensure equal access to education and to promote educational excellence.

If funded, the following steps will be taken to ensure equitable access to and equitable participation in the project or activity to be conducted with federal adult education assistance by addressing the access needs of students, teachers, and other program beneficiaries in order to overcome barriers to equitable participation, including barriers based on gender, race, color, national origin, disability and age.

The Act highlights six types of barriers that can impede equitable access or participation: gender, race, national origin, color, disability, or age. Based on local circumstances, determine whether these or other barriers may prevent students, teachers, etc., from such access or participation in the federally-funded project or activity. Please describe the steps to be taken to comply with the GEPA requirements.

The English for New Americans program adheres to all SNHS written policies with regard to non-discrimination based on gender, race, national origin, color, disability or age. Upon hire, all staff receive a copy of the agency Personnel Policies which explicitly prohibit discrimination in all forms. Staff sign a statement that they have read, understand and will abide by the policies. These specifically identified barriers are factored into the processes of recruiting students and hiring staff, to ensure that the policies are followed. Staff participate in professional development activities, some of which are targeted toward these barriers and the policies and regulations governing non-discrimination. These regular professional development activities reinforce the requirement to adhere to policies and ensure everyone has the opportunity to participate in English for New Americans activities.

Project Director: (Name and Title) Barbara DeLuRusso, Coordinator, English for New Americans

Signature of Project Director: Barbara DeLuRusso Date: 5/12/2020

Contractor Initials DL

Date 5/13/2020

EXHIBIT J

BUY AMERICA ACT

PURCHASE OF AMERICAN-MADE EQUIPMENT AND PRODUCTS.— In the case of any equipment or product that may be authorized to be purchased with financial assistance provided using funds made available under title I or II or under the Wagner-Peyser Act (29 U.S.C. 49 et seq.), it is the sense of Congress that entities receiving the assistance should, in expending the assistance, purchase only American-made equipment and products.

This statement is provided in accordance with Section 502 of the Workforce Innovation and Opportunities Act of 2014.

Contractor Initials

Date

DL
5/13/2020

State of New Hampshire

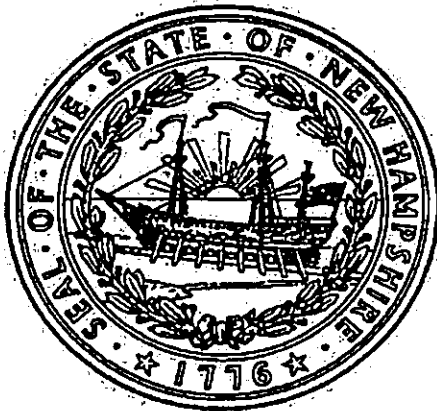
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that SOUTHERN NEW HAMPSHIRE SERVICES 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: 65506

Certificate Number: 0004913065



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 12th day of May, A.D. 2020.

A handwritten signature in cursive script, appearing to read "Wm Gardner".

William M. Gardner
Secretary of State

CERTIFICATE OF VOTES

(Corporate Authority)

I, Orville Kerr, Clerk/Secretary of Southern New Hampshire Services, Inc.
(name) (Corporation name)

(hereinafter the "Corporation"), a New Hampshire corporation, hereby certify that: (1) I am the duly
(state)
elected and acting Clerk/Secretary of the Corporation; (2) I maintain and have custody and am familiar with the
minute books of the Corporation; (3) I am duly authorized to issue certificates with respect to the contents of such
books; (4) that the Board of Directors of the Corporation have authorized, on September 7, 2019, such authority
(date)
to be in force and effect until June 30, 2023.
(contract termination date)

The person(s) holding the below listed position(s) are authorized to execute and deliver on behalf of the
Corporation any contract or other instrument for the sale of products and services:

Donnalee Lozeau
(name)

Executive Director
(position)

James Chaisson
(name)

Chief Fiscal Officer
(position)

Ryan Clouthier
(name)

Deputy Director
(position)

Ron Ross
(name)

Housing Fiscal Officer
(position)

(5) the meeting of the Board of Directors was held in accordance with New Hampshire
(state of incorporation)

law and the by-laws of the Corporation; and (6) said authorization has not been modified, amended or rescinded
and continues in full force and effect as of the date hereof.

IN WITNESS WHEREOF, I have hereunto set my hand as the Clerk/Secretary of the corporation this
13th day of May, 2020.

Clerk/Secretary

STATE OF NEW HAMPSHIRE
COUNTY OF HILLSBOROUGH

On this 13th day of May, 2020, before me, Debra Stohrer the
undersigned Officer, personally appeared Orville Kerr who acknowledged her/himself to be
the Secretary of Southern New Hampshire Services, Inc., a corporation and that
she/he as such Secretary being authorized to do so, executed the foregoing instrument for the
purposes therein contained.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

DEBRA D. STOHRER
Notary Public - New Hampshire

My Commission Expires November 18, 2020

Commission Expiration Date:

Debra Stohrer
Notary Public



SOUTNEW-12

DCOMEAU

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/12/2020

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 License # 1780862
HUB International New England
600 Longwater Drive
Norwell, MA 02061-9146

CONTACT NAME:
PHONE (A/C, No, Ext): (781) 792-3200 FAX (A/C, No): (781) 792-3400
E-MAIL ADDRESS:

INSURED

Southern New Hampshire Services Inc.
40 Pine Street
Manchester, NH 03103

INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A:	Cincinnati Insurance Company	10677
INSURER B:	Eastern Alliance Insurance Company	10724
INSURER C:		
INSURER D:		
INSURER E:		
INSURER F:		

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDITIONAL INSURED	SUBROGATION	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR				4/1/2020	4/1/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC OTHER:						
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY <input checked="" type="checkbox"/> Comp: \$500 Ded <input checked="" type="checkbox"/> Coll: \$1,000 Ded				4/1/2020	4/1/2021	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				4/1/2020	4/1/2021	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	N/A		12/31/2019	12/31/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Professional Liab				4/1/2020	4/1/2021	\$2,000,000 Aggregate 1,000,000
A	Crime				4/1/2020	4/1/2021	Employee Dishonesty 250,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Workers Compensation Covered States (A): NH, ME

CERTIFICATE HOLDER

NH Department of Education Bureau of Adult Education
21 South Fruit St, Suite 20
Concord, NH 03301

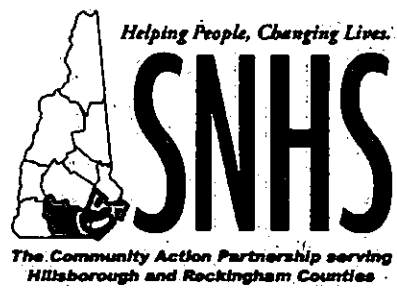
CANCELLATION

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

Mission Statement

The Mission of Southern New Hampshire Services is to provide activities designed to assist low-income participants, including the elderly poor, to secure and retain meaningful employment, attain an adequate education, and make better use of available income; to ameliorate the causes of poverty within the community; to meet urgent and immediate individual and family needs, including health, nutrition, housing and employment-related assistance; and to address the problems and barriers which block the achievement of self-sufficiency.



SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SINGLE AUDIT REPORT

YEAR ENDED JULY 31, 2019

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SINGLE AUDIT REPORT

YEAR ENDED JULY 31, 2019

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OUELLETTE & ASSOCIATES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Mark R. Carrier, C.P.A.
Michael R. Dunn, C.P.A.
Jonathan A. Hussey, C.P.A., M.S.T.
Steven R. Lamontagne, C.P.A.

Gary W. Soucy, C.P.A.
Gary A. Wigant, C.P.A.
C. Joseph Wolverton, Jr., C.P.A.

**Independent Auditor's 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
Southern New Hampshire Services, Inc. and Affiliate
Manchester, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined financial statements of Southern New Hampshire Services, Inc. (the Organization) and affiliate, which comprise the combined statement of financial position as of July 31, 2019, and the related combined statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the combined financial statements, and have issued our report thereon dated February 12, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the combined financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization's combined 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 may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

Ouellette & Associates, P.A.
Certified Public Accountants

February 12, 2020
Lewiston, Maine

OUELLETTE & ASSOCIATES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Mark R. Carrier, C.P.A.
Michael R. Dunn, C.P.A.
Jonathan A. Hussey, C.P.A., M.S.T.
Steven R. Lamontagne, C.P.A.

Gary W. Soucy, C.P.A.
Gary A. Wigan, C.P.A.
C. Joseph Wolverton, Jr., C.P.A.

**Independent Auditor's Report on Compliance for Each Major Program and on
Internal Control over Compliance and Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance**

To the Board of Directors
Southern New Hampshire Services, Inc. and Affiliate
Manchester, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Southern New Hampshire Services, Inc. (the Organization) and affiliate'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 Southern New Hampshire Services, Inc. and affiliate's major federal programs for the year ended July 31, 2019. Southern New Hampshire Services, Inc. and affiliate's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Southern New Hampshire Services, Inc. and affiliate's compliance.

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Opinion on Each Major Federal Program

In our opinion, Southern New Hampshire Services, Inc. and affiliate 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 July 31, 2019.

Report on Internal Control over Compliance

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

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the combined financial statements of Southern New Hampshire Services, Inc. and affiliate as of and for the year ended July 31, 2019, and have issued our report thereon dated February 12, 2020, which contained an unmodified opinion on those combined financial statements. Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the combined 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 combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined 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 combined financial statements as a whole.

Onellette L. Associates, P.A.
Certified Public Accountants

February 12, 2020
Lewiston, Maine

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FISCAL YEAR ENDED JULY 31, 2019

Federal Grantor Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Identifying Number	Subrecipient Expenditures	Federal Expenditures
FEDERAL AWARDS				
U.S. Department of Agriculture:				
<i>Pass-Through State of New Hampshire Department of Health and Human Services</i>				
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	184NH703W1003	\$ -	\$ 1,228,016
	10.557	174NH703W1003		114,692
				<u>1,342,708</u>
<i>Pass-Through Belknap Merrimack Community Action Program</i>				
Commodity Supplemental Food Program	10.565	201818Y800544		100,632
	10.565	201919Y800544		8,609
				<u>109,241</u>
<i>Pass-Through State of New Hampshire Department of Education</i>				
Child and Adult Care Food Program	10.558			1,046,749
Summer Food Service Program for Children	10.559			126,951
				<u>1,173,700</u>
Total U.S. Department of Agriculture			\$ -	\$ 2,623,649
U.S. Department of Housing and Urban Development:				
<i>Direct Program</i>				
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249		\$ -	\$ 320,382
<i>Pass-Through State of New Hampshire Department of Health and Human Services</i>				
Emergency Solutions Grant Program	14.231	E17-DC-33-0001		93,004
<i>Pass-Through Belknap Merrimack Community Action Program</i>				
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900			4,000
				<u>4,000</u>
Total U.S. Department of Housing and Urban Development			\$ -	\$ 617,386
Subtotal			\$ -	\$ 3,243,035

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FISCAL YEAR ENDED JULY 31, 2019

Federal Grantor Pass-through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Identifying Number	Subrecipient Expenditures	Federal Expenditures
Amount Forward			\$ -	\$ 3,243,035
<u>U.S. Department of Labor:</u>				
<i>Pass-Through State of New Hampshire Department of Resources and Economic Development</i>				
<u>WIOA Cluster:</u>				
WIOA Adult Program	17.238	02-6000618	\$ 142,256	\$ 1,131,466
WIOA Dislocated Worker Formula Grants	17.278	02-6000618	135,936	1,379,303
Total WIOA Cluster			278,192	2,510,969
Senior Community Service Employment Program	17.235	02-6000618	34,787	247,158
WIOA Youth Activities	17.239	02-6000618		13,487
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280	02-6000618		459,003
Total U.S. Department of Labor			\$ 312,979	\$ 3,230,617
<u>U.S. Department of Energy:</u>				
<i>Pass-Through State of New Hampshire Governor's Office Office of Strategic Initiatives</i>				
Weatherization Assistance for Low-Income Persons	81.042	EE0007935	\$ -	\$ 319,373
Total U.S. Department of Energy:			\$ -	\$ 319,373
<u>U.S. Department of Education:</u>				
<i>Pass-Through State of New Hampshire Department Of Education</i>				
Adult Education - Basic Grants to States	84.002	67011-ABE	\$ -	\$ 31,099
	84.002	67011-ABE		14,308
	84.002	67011-ABE		19,745
	84.002	67011-ABE		40,555
Total U.S. Department of Education			\$ -	\$ 106,707
<u>Corporation for National and Community Services:</u>				
<i>Direct Program</i>				
Retired and Senior Volunteer Program	94.002	17SRANH002	\$ -	\$ 115,829
Total Corporation for National and Community Services			\$ -	\$ 115,829
Subtotal			\$ 312,979	\$ 7,225,561

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FISCAL YEAR ENDED JULY 31, 2019

Federal Grantor Pass-through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Identifying Number	Subrecipient Expenditures	Federal Expenditures
Amount Forward			\$ 312,979	\$ 7,225,561
U.S. Department of Health and Human Services:				
<i>Direct Program</i>				
Head Start	93.600	01CH010602-01	\$ -	\$ 6,409,350
	93.600	01HP0009-04		285,097
				6,694,447
<i>Pass-Through State of New Hampshire Office of Strategic Initiatives</i>				
Low-Income Home Energy Assistance	93.568	G-19B INHLIEA		10,052,278
	93.568	G-18B INHLIEA		875,547
	93.568	G-190 INHLIEA		135,676
				11,063,501
<i>Pass-Through State of New Hampshire Department Of Health and Human Services</i>				
Special Programs for the Aging, Title III, Part B, Grants, for Supportive Services and Senior Centers	93.044	18AANH7355		13,557
Temporary Assistance for Needy Families	93.558	2017G996115	847,513	2,847,424
	93.558	2018G996115	69,719	284,041
			917,232	3,131,465
Community Services Block Grant	93.569	G-190 INHCOSR		1,623,853
Community Services Block Grant Discretionary Awards	93.570	G-17B INHCOSR		50,552
CCDF Cluster:				
Child Care and Development Block Grant	93.575	2018G996005		1,129,624
Child Care Mandatory and Matching Funds of The Child Care and Development Fund	93.596	2019G999004		1,046,584
Total CCDF Cluster				2,176,208
<i>Pass-Through University of New Hampshire</i>				
Every Student Succeeds Act/Preschool Development Grants	93.434	1H79SM061289		109
Total U.S. Department of Health and Human Services			\$ 917,232	\$ 24,774,092
U.S. Department of Homeland Security:				
<i>Passed-through Regional United Way Agency</i>				
Emergency Food and Shelter National Board Program	97.024		\$ -	\$ 5,750
<i>Pass-Through State of New Hampshire Governor's Office Office of Strategic Initiatives</i>				
Emergency Food and Shelter National Board Program	97.024	592600-007	\$ -	\$ 11,239
Total U.S. Department of Homeland Security			\$ -	\$ 16,989
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 1,230,211	\$ 32,016,642

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JULY 31, 2019

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Southern New Hampshire Services, Inc. and affiliate under programs of the federal government for the year ended July 31, 2019. 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 Southern New Hampshire Services, Inc. and affiliate, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Southern New Hampshire Services, Inc. and affiliate.

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.

Pass-through entity identifying numbers are presented where available.

NOTE 3: HEAD START PROGRAMS CFDA #93.600

In accordance with terms of the grant award, the Organization has met its matching requirements during the year ended July 31, 2019.

NOTE 4: INDIRECT COST RATE

Southern New Hampshire Services, Inc. and affiliate has negotiated an indirect cost rate of 9.80% with the Department of Health and Human Services.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JULY 31, 2019

Section I Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:
 Material weakness(es) identified? Yes ☒ No

Significant deficiency(ies) identified? Yes ☒ None reported

Noncompliance material to financial statements noted? Yes ☒ No

Federal Awards

Internal control over major programs:
 Material weakness(es) identified? Yes ☒ No

Significant deficiency(ies) identified? Yes ☒ None reported

Type of auditor's report issued on compliance
 for major programs: Unmodified

Any audit findings disclosed that are required
 to be reported in accordance with CFR Section
 200.156(a) of the Uniform Guidance? Yes ☒ No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
Community Services Block Grant	93.569
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280
Head Start & Early Head Start	93.600
Low-Income Home Energy Assistance	93.568

Dollar threshold used to distinguish between
 Type A and Type B programs: \$960,500

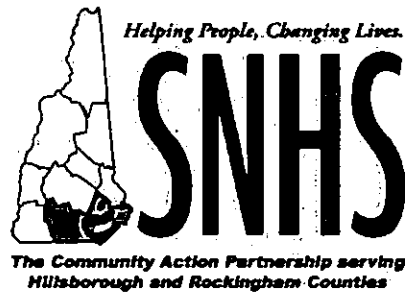
Auditee qualified as low-risk auditee? ☒ Yes No

Section II Financial Statement Findings

No matters are reportable.

Section III Federal Award Findings and Questioned Costs

No matters are reportable.



SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

**COMBINED FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

FOR THE YEARS ENDED JULY 31, 2019 AND 2018

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

FINANCIAL STATEMENTS

JULY 31, 2019 AND 2018

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OUELLETTE & ASSOCIATES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Mark R. Carrier, C.P.A.
Michael R. Dunn, C.P.A.
Jonathan A. Hussey, C.P.A., M.S.T.
Steven R. Lamontagne, C.P.A.

Gary W. Soucy, C.P.A.
Gary A. Wigan, C.P.A.
C. Joseph Wolverton, Jr., C.P.A.

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Southern New Hampshire Services, Inc. and Affiliate
Manchester, New Hampshire

Report on the Financial Statements

We have audited the accompanying combined financial statements of Southern New Hampshire Services, Inc. (a nonprofit organization) and affiliate, which comprise the combined statements of financial position as of July 31, 2019 and 2018, and the related combined statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the combined financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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Opinion

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of Southern New Hampshire Services, Inc. and affiliate, as of July 31, 2019 and 2018, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2020, on our consideration of Southern New Hampshire Services, Inc. and affiliate'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 Southern New Hampshire Services, Inc. and affiliate'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 Southern New Hampshire Services, Inc. and affiliate's internal control over financial reporting and compliance.

Ouellette & Associates, P.A.
Certified Public Accountants

February 12, 2020
Lewiston, Maine

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

COMBINED STATEMENTS OF FINANCIAL POSITION

JULY 31, 2019 AND 2018

	<i>ASSETS</i>	
	<i>2019</i>	<i>2018</i>
CURRENT ASSETS		
Cash	\$ 6,986,538	\$ 5,699,842
Investments	8,405,690	9,085,663
Contracts receivable	3,488,413	4,165,520
Accounts receivable	821,565	836,174
Prepaid expenses	95,197	90,163
Under applied overhead	-	67,750
Total current assets	<u>19,797,403</u>	<u>19,945,112</u>
FIXED ASSETS		
Land	2,697,868	2,571,794
Buildings and improvements	12,530,561	11,610,610
Vehicles and equipment	1,415,271	1,278,185
Total fixed assets	<u>16,643,700</u>	<u>15,460,589</u>
Less - accumulated depreciation	<u>5,237,138</u>	<u>4,964,258</u>
Net fixed assets	<u>11,406,562</u>	<u>10,496,331</u>
OTHER ASSETS		
Restricted cash	<u>411,580</u>	<u>402,738</u>
TOTAL ASSETS	<u>\$ 31,615,545</u>	<u>\$ 30,844,181</u>
<i>LIABILITIES AND NET ASSETS</i>		
CURRENT LIABILITIES		
Current portion of long-term debt	\$ 109,413	\$ 122,582
Accounts payable	657,676	458,388
Accrued payroll and payroll taxes	1,045,805	1,102,712
Accrued compensated absences	359,819	345,967
Accrued other liabilities	227,703	238,012
Refundable advances	1,028,743	1,309,098
Over applied overhead	27,739	-
Tenant security deposits	84,231	81,801
Total current liabilities	<u>3,541,129</u>	<u>3,658,560</u>
LONG-TERM LIABILITIES		
Long-term debt, less current portion	<u>3,036,025</u>	<u>3,134,219</u>
TOTAL LIABILITIES	<u>6,577,154</u>	<u>6,792,779</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>25,038,391</u>	<u>24,051,402</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 31,615,545</u>	<u>\$ 30,844,181</u>

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

COMBINED STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JULY 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
REVENUES, GAINS AND OTHER SUPPORT		
Grant and contract revenue	\$ 37,464,614	\$ 36,935,915
Program service fees	907,560	790,570
Local funding	242,894	318,992
Rental income	1,191,372	994,930
Gifts and contributions	208,728	638,712
Interest and dividend income	314,554	271,590
Unrealized gain on investments	12,233	441,314
Miscellaneous	720,124	640,735
TOTAL REVENUES, GAINS AND OTHER SUPPORT	<u>41,062,079</u>	<u>41,032,758</u>
EXPENSES		
Program services:		
Child development	8,589,865	8,424,337
Community services	1,530,674	1,449,210
Economic and workforce development	6,984,684	7,756,926
Energy	13,414,281	12,777,365
Language and literacy	436,073	370,697
Housing and homeless	263,240	238,541
Nutrition and health	2,527,495	2,486,119
Special projects	1,768,326	1,797,358
Volunteer services	125,050	114,704
SNHS Management Corporation	2,396,939	2,017,381
Total program services	<u>38,036,627</u>	<u>37,432,638</u>
Support services:		
Management and general	2,038,463	1,770,202
TOTAL EXPENSES	<u>40,075,090</u>	<u>39,202,840</u>
CHANGE IN NET ASSETS	<u>986,989</u>	<u>1,829,918</u>
NET ASSETS - BEGINNING OF YEAR	<u>24,051,402</u>	<u>22,221,484</u>
NET ASSETS - END OF YEAR	<u>\$ 25,038,391</u>	<u>\$ 24,051,402</u>

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JULY 31, 2019

EXPENSES	Program Services						
	Child Development	Community Services	Economic Workforce Development	Energy	Language and Literacy	Housing and Homeless	Nutrition and Health
Payroll	\$ 5,063,755	\$ 958,989	\$ 2,792,330	\$ 1,519,961	\$ 394,504	\$ 104,911	\$ 1,000,035
Payroll taxes	406,591	74,606	220,133	124,867	24,800	8,511	80,427
Fringe benefits	1,350,613	134,639	492,014	389,808	26,683	22,106	222,241
Workers comp. insurance	102,429	8,625	6,942	17,712	736	262	30,682
Retirement benefits	273,637	89,527	182,279	88,727	7,851	6,689	62,967
Consultants and contractual	37,142	70,228	1,595,405	1,770,887	6,505	654	20,695
Travel and transportation	118,863	19,729	78,856	37,134	992	4,110	47,713
Conferences and meetings	-	10,976	-	7,537	225	-	3,471
Occupancy	524,894	58,004	456,078	125,814	28,957	1,020	78,801
Advertising	13,742	25	8,610	1,117	218	-	399
Supplies	243,037	19,254	38,322	57,531	9,422	192	47,204
Equip. rental and maintenance	12,341	57	13,689	18,308	1,816	-	29,630
Insurance	19,309	24,941	4,505	20,099	-	-	6,966
Telephone	95,487	12,661	27,046	20,468	2,547	385	41,963
Postage	5,522	7	553	30,214	568	58	3,189
Printing and publications	5,208	630	-	-	1,281	-	-
Subscriptions	-	-	446	456	-	-	-
Program support	-	38,256	-	35,312	6,121	-	-
Interest	12,995	-	-	-	-	-	-
Depreciation	64,865	5,920	24,379	10,070	1,045	-	9,920
Assistance to clients	7,800	-	1,066,041	9,156,531	-	114,335	547,983
Other expense	251,045	34,650	19,523	7,118	-	-	299,023
Miscellaneous	35,436	736	1,323	1,813	21,805	7	2,034
In-kind	2,243,292	-	-	-	-	-	-
(Gain) Loss on disposal of assets	-	-	-	125	-	-	-
SUBTOTAL	10,883,663	1,562,440	7,028,899	13,442,609	436,873	263,249	2,535,355
Over applied indirect costs	-	-	-	-	-	-	-
Eliminations	(2,393,788)	(51,766)	(44,196)	(28,328)	-	-	(7,860)
TOTAL EXPENSES	\$ 8,489,865	\$ 1,510,674	\$ 6,984,694	\$ 13,414,281	\$ 436,873	\$ 263,249	\$ 2,527,495

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE
COMBINED STATEMENT OF FUNCTIONAL EXPENSES (Continued)
FOR THE YEAR ENDED JULY 31, 2019

EXPENSES	Program Services				Support Services	Total Expenses
	Special Projects	Volunteer Services	SNHS Management Corporation	Total Program Services	Management and General	
Payroll	\$ 74,200	\$ 73,480	\$ 492,484	\$ 12,374,626	\$ 1,313,585	\$ 13,688,211
Payroll taxes	6,191	6,004	33,947	986,477	99,061	1,085,538
Fringe benefits	11,699	11,872	209,681	2,871,376	181,973	3,053,349
Workers comp insurance	2,644	184	10,549	186,771	4,483	185,254
Retirement benefits	2,834	2,309	33,859	751,739	110,189	861,928
Consultant and contractual	1,579,582	478	154,356	5,235,932	90,251	5,324,783
Travel and transportation	4,649	6,554	58,681	377,281	14,194	391,478
Conferences and meetings	3,727	220	16,307	42,463	1,675	44,138
Occupancy	18,040	-	600,154	1,891,763	32,663	1,924,425
Advertising	460	2,444	1,050	28,865	75	28,140
Supplies	3,624	6,599	17,683	442,867	40,709	483,576
Equip. rental and maintenance	4,167	177	21,671	161,876	768	162,644
Insurance	2,007	1,206	40,184	119,817	19,901	139,718
Telephone	2,253	1,453	19,543	213,808	2,167	215,978
Postage	42	535	1,505	42,193	15,912	58,186
Printing and publications	-	175	-	7,354	-	7,354
Subscriptions	-	900	130	1,532	360	2,292
Program support	4,077	-	43,787	127,553	-	127,853
Interest	-	-	59,264	72,259	-	72,259
Depreciation	35,345	-	347,594	499,438	536	499,974
Assistance to clients	1,492	-	88,251	18,982,438	-	18,982,438
Other expense	11,056	1,550	21,821	645,786	13,055	668,811
Miscellaneous	237	8,850	120,753	192,984	1,283	194,267
In-kind	-	-	-	2,248,292	-	2,248,292
(Gain) Loss on disposal of assets	-	-	3,381	3,506	-	3,586
SUBTOTAL	1,768,326	125,899	2,396,939	48,442,868	1,943,440	42,386,080
Over applied indirect costs	-	-	-	-	95,823	95,823
Eliminations	-	-	-	(2,405,938)	-	(2,405,938)
TOTAL EXPENSES	\$ 1,768,326	\$ 125,899	\$ 2,396,939	\$ 38,036,627	\$ 2,038,463	\$ 40,875,090

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JULY 31, 2018

EXPENSES	Program Services						
	Child Development	Community Services	Economic Workforce Development	Energy	Language and Literacy	Housing and Homelessness	Nutrition and Health
Payroll	\$ 4,997,002	\$ 994,145	\$ 2,665,006	\$ 1,604,800	\$ 260,923	\$ 108,074	\$ 996,641
Payroll taxes	408,331	73,089	211,297	134,215	22,698	8,701	82,048
Fringe benefits	1,165,602	136,449	394,224	308,400	12,404	16,013	205,632
Workers comp. insurance	101,237	9,387	6,542	16,946	631	271	32,119
Retirement benefits	262,948	84,961	173,276	83,274	6,498	6,622	56,860
Contractors and contractual	40,049	26,382	1,534,000	1,573,384	6,614	439	22,816
Travel and transportation	117,346	33,309	64,613	41,310	812	5,490	30,639
Conferences and meetings	-	5,071	-	7,585	65	-	4,786
Occupancy	508,137	57,628	738,328	135,304	24,229	1,020	76,845
Advertising	9,800	-	8,489	1,442	23	-	130
Supplies	374,662	20,349	32,178	63,002	11,743	239	57,054
Liquid, rental and maintenance	21,468	82	20,829	19,276	934	-	23,648
Literature	19,453	25,393	6,933	19,828	-	-	6,565
Telephone	67,962	22,505	46,995	19,322	2,398	430	44,337
Postage	3,837	201	1,481	34,823	350	82	3,683
Printing and publications	4,679	673	-	304	1,511	275	234
Subscriptions	-	635	-	-	-	-	-
Program support	-	16,178	-	29,907	8,176	-	-
Internet	11,982	-	-	-	-	-	-
Depreciation	54,064	5,920	7,500	13,280	1,144	-	1,468
Automaton to clients	7,800	-	1,826,232	8,613,399	-	90,875	528,940
Other expense	246,533	10,013	32,666	18,899	-	-	294,475
Miscellaneous	83,868	446	11,094	2,190	8,322	-	5,009
Interest	2,269,108	-	-	-	-	-	-
Loss on disposal of assets	10,738,861	7,476,716	7,280,122	12,800,693	370,697	238,541	2,490,979
EBITOTAL	(23,143,570)	(27,580)	(44,190)	(28,328)	-	-	(7,860)
Over applied indirect costs	\$ 8,424,337	\$ 1,409,210	\$ 7,734,926	\$ 12,777,265	\$ 370,697	\$ 238,541	\$ 2,490,119
TOTAL EXPENSES							

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE
COMBINED STATEMENT OF FUNCTIONAL EXPENSES (Continued)
FOR THE YEAR ENDED JULY 31, 2018

EXPENSES	Program Services				Support Services	Total Expenses
	Special Projects	Volunteer Services	SNHS Management Corporation	Total Program Services	Management and General	
Payroll	\$ 63,372	\$ 75,363	\$ 422,932	\$12,108,310	\$ 1,258,069	\$13,366,379
Payroll taxes	5,433	6,159	42,979	996,970	96,197	1,093,167
Fringe benefits	1,447	13,772	137,202	2,441,145	154,995	2,596,140
Workers comp. insurance	2,427	128	8,844	180,632	4,341	184,973
Retirement benefits	2,305	3,179	44,515	724,438	113,858	838,296
Consultants and contractual	1,630,101	448	171,365	5,007,648	70,683	5,078,333
Travel and transportation	2,655	1,698	55,735	375,547	10,124	385,671
Conferences and meetings	3,706	-	26,557	47,770	770	48,540
Occupancy	13,874	-	470,606	2,026,871	25,489	2,052,360
Advertising	75	25	83	20,092	125	20,217
Supplies	3,181	2,557	9,617	576,582	58,000	634,522
Equip. rentals and maintenance	(23)	79	8,837	114,640	878	115,518
Insurance	1,353	1,236	34,976	115,727	13,745	129,472
Telephone	2,854	1,332	14,613	222,758	3,890	228,648
Postage	-	271	940	45,668	17,288	62,956
Printing and publications	-	38	-	7,704	913	8,617
Subscriptions	-	1,000	551	2,186	-	2,186
Program support	22,782	-	104,335	178,378	-	178,378
Interest	-	-	43,543	55,505	-	55,505
Depreciation	25,062	-	317,695	426,533	536	427,669
Assistance to clients	19,869	-	26,984	11,114,499	-	11,114,499
Other expense	867	2,767	3,836	670,056	6,398	676,454
Miscellaneous	188	4,602	71,187	183,106	1,651	189,757
In-kind	-	-	-	2,269,028	-	2,269,028
Loss on disposal of assets	(4,170)	-	2,429	(1,741)	-	(1,741)
SUBTOTAL	1,797,358	114,704	2,017,381	39,855,052	1,837,932	41,693,004
Over applied indirect costs	-	-	-	-	(67,790)	(67,790)
Eliminations	-	-	-	(2,422,414)	-	(2,422,414)
TOTAL EXPENSES	\$ 1,797,358	\$ 114,704	\$ 2,017,381	\$37,432,638	\$ 1,770,202	\$39,202,840

See independent auditor's report and accompanying notes to the financial statements

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

COMBINED STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JULY 31, 2019 AND 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 986,989	\$ 1,829,918
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	499,974	427,069
(Gain) loss on disposal of assets	3,506	(1,741)
Donation of low-income housing projects	-	(283,644)
Unrealized gain on investments	(12,233)	(441,314)
(Increase) decrease in operating assets:		
Contracts receivable	677,107	(374,696)
Accounts receivable	14,609	(245,068)
Prepaid expenses	(5,034)	(11,575)
Under applied overhead	67,750	46,174
Increase (decrease) in operating liabilities:		
Accounts payable	199,288	(38,707)
Accrued payroll and payroll taxes	(56,907)	(227,656)
Accrued compensated absences	13,852	19,686
Accrued other liabilities	(10,309)	(231,349)
Refundable advances	(280,355)	171,410
Over applied overhead	27,739	-
Tenant security deposits	2,430	(3,501)
Total adjustments	1,141,417	(1,194,912)
NET CASH FLOWS FROM OPERATING ACTIVITIES	2,128,406	635,006
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(1,430,211)	(511,155)
Proceeds from sale of fixed assets	16,500	4,170
Purchase of investments, reinvested dividends, and capital gains	(307,794)	(269,044)
Proceeds from sale of investments	1,000,000	-
Deposit to restricted cash accounts	(8,842)	(191,550)
Cash received on acquisition of housing project	-	256,536
NET CASH FLOWS FROM INVESTING ACTIVITIES	(730,347)	(711,043)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on long-term debt	(111,363)	(113,517)
CHANGE IN CASH AND CASH EQUIVALENTS	1,286,696	(189,554)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	5,699,842	5,889,396
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 6,986,538	\$ 5,699,842

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE
 COMBINED STATEMENTS OF CASH FLOWS (CONTINUED)
 FOR THE YEARS ENDED JULY 31, 2019 AND 2018

SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

	<u>2019</u>	<u>2018</u>
Cash paid during the year for interest	<u>\$ 72,259</u>	<u>\$ 55,505</u>
Noncash investing and financing activities:		
Acquisition of low-income housing projects:		
Other current assets	\$ -	\$ 3,677
Property and equipment	-	1,106,200
Other liabilities	-	(164,006)
Notes payable	-	(918,763)
Equity acquired	-	(283,644)
	-	(256,536)
Cash received on acquisition	-	256,536
	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

JULY 31, 2019 AND 2018

NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Organization

Southern New Hampshire Services, Inc. (SNHS) is an umbrella corporation that offers an array of services to the elderly, disabled, and low-income households in New Hampshire's Hillsborough County and Rockingham County. The Organization's programs provide assistance in the areas of education, child development, employment, energy and its conservation, housing and homelessness prevention. The Organization is committed to providing respectful support services and assisting individuals and families in achieving self-sufficiency by helping them overcome the causes of poverty. The primary source of revenues is derived from governmental contracts. Services are provided through Southern New Hampshire Services, Inc. and SNHS Management Corporation.

Basis of Accounting and Presentation

The Organization prepares its combined financial statements in accordance with accounting principles generally accepted in the United States of America, which involves the application of accrual accounting; and accordingly reflect all significant receivables, payables, and other liabilities. The financial statement presentation follows the recommendation of the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14, *Not-For-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Under ASU 2016-14, net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net Assets without Donor Restrictions - Net assets that are not subject to 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 the board of directors.

Net Assets with Donor Restrictions - Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be fulfilled and removed by actions of the Organization pursuant to those stipulations or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as an increase in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

The Organization has no net assets with donor restrictions at July 31, 2019 and 2018.

Combined Financial Statements

All significant intercompany items and transactions have been eliminated from the basic combined financial statements. The combined financial statements include the accounts of SNHS Management Corporation because Southern New Hampshire Services, Inc. controls more than 50% of the voting power.

Use of Estimates

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

For the purpose of the combined statements of cash flows, the Organization considers all unrestricted highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Current Vulnerabilities Due to Certain Concentrations

The Organization maintains its cash balances at several financial institutions located in New Hampshire and Maine. The balances are insured by the Federal Deposit Insurance Organization (FDIC) up to \$250,000 per financial institution. In addition, on October 2, 2008, the Organization entered into an agreement with its principal banking partner to collateralize deposits in excess of the FDIC insurance limitation on some accounts. The balances, at times, may exceed amounts covered by the FDIC and collateralization agreements. It is the opinion of management that there is no significant risk with respect to these deposits at either July 31, 2019 or 2018.

Accounts and Contracts Receivable

All accounts and contracts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Receivables are recorded on the accrual basis of accounting primarily based on reimbursable contracts, grants and agreements. Balances outstanding after management has used reasonable collection efforts are written off through a charge to bad debt expense and a credit to the applicable accounts receivable. Management does not believe an allowance for uncollectible accounts receivable is necessary at July 31, 2019 and 2018.

Revenue Recognition

The Organization's revenue is recognized primarily from federal and state grants and contracts generally structured as reimbursed contracts for services and therefore revenue is recognized based on when their individual allowable budgeted expenditures occur. Refundable advances result from unexpended balances from these exchange transactions. Federal and state grant revenue comprised approximately 91% and 90% of total revenue in the fiscal years ended July 31, 2019 and 2018, respectively.

Contributions and In-Kind Donations

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions, if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires, (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the combined statements of activities as net assets released from restrictions. In-kind revenues and expenses represent fair market value of volunteer services and non-paid goods which were donated to the Organization during the current fiscal year. All in-kind revenues in the fiscal year 2019 and 2018 were generated through the Head Start and Economic Workforce Development programs. Since the recognition criteria is not met, no in-kind revenues are recognized as contributions in the combined financial statements and the in-kind expenses have been eliminated.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments

The Organization carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the combined statements of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying combined statements of activities.

Fixed Assets

Fixed assets acquired by the Organization are capitalized at cost if purchased or fair value if donated. It is the Organization's policy to capitalize expenditures for these items in excess of \$5,000. Major additions and renewals are capitalized, while repairs and maintenance are expensed as incurred. Depreciation is calculated using the straight-line basis over the estimated useful lives of the assets, which range from three to forty years. Depreciation expense for July 31, 2019 and 2018 was \$499,974 and \$427,069, respectively.

Fixed assets purchased with grant funds are owned by the Organization while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the fixed assets purchased with grant funds. The disposition of fixed assets, as well as the ownership of any proceeds is subject to funding source regulations.

Advertising

The Organization uses advertising to promote programs among the people it serves. The production costs of advertising are expensed as incurred.

Functional Allocation of Expenses

The Organization allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with a specific program and support services are allocated directly according to their natural expenditure classification. Other expenses, that are common to several functions, are allocated by management based on effort. Supporting services are those related to operating and managing the Organization and its programs on a day-to-day basis. Supporting services have been sub-classified as follows:

Management and General - includes all activities related to the Organization's internal management.

Subsequent Events

Management has made an evaluation of subsequent events through February 12, 2020, which represents the date on which the combined financial statements were available to be issued and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of these combined financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Adopted Accounting Pronouncements

In August 2016, the FASB issued Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. ASU 2016-14 requires significant changes to the financial reporting model of organizations who follow the not-for-profit reporting model. The changes include reducing the classes of net assets from three to two – net assets with donor restrictions and net assets without donor restrictions. The ASU will also require changes in the way certain information is aggregated and reported by the Organization, including required disclosures about liquidity and availability of resources.

The new standard is effective for the Organization's year ending July 31, 2019 and thereafter and must be applied on a retrospective basis. The Organization adopted the ASU effective August 1, 2018. Adoption of the ASU did not result in any reclassifications or restatements of net assets or changes in net assets.

Recent Accounting Pronouncements

Revenue Recognition

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*, to clarify the principles for recognizing revenue and to develop a common revenue standard for U.S. GAAP and International Financial Reporting Standards. The core principle of the guidance requires entities to recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The guidance is effective for the Organization's year ending July 31, 2020. Management is currently evaluating the impact of adoption on the Organization's financial statements.

Leases

In February 2016, the FASB released ASU 2016-02, *Leases* (Topic 842), which provides users of the financial statements a more accurate picture of the assets and the long-term financial obligations of organizations that lease. The standard is for a dual-model approach; a lessee will account for most existing capital leases as Type A leases, and most existing operating leases as Type B leases. Both will be reported on the statement of financial condition of the organization for leases with a term exceeding 12 months. Lessors will see changes as well, primarily made to align with the revised model. The guidance is effective for the Organization's year ended July 30, 2022. Management is currently evaluating the impact of adoption on the Organization's financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

NOTE 2: RESTRICTED CASH

The Organization, as stipulated in many of the loan agreements associated with the housing projects included in SNHS Management Corporation, is required to maintain separate accounts and make monthly deposits into certain restricted reserves for the replacement of property and other expenditures. In addition, the Organization is required to maintain separate accounts for tenant security deposits and any surplus cash that may result from annual operations. These accounts are also not available for operating purposes and generally need additional approval from oversight agencies before withdrawal and use of these funds can occur.

NOTE 3: FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification 820, *Fair Value Measurements*, are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the organization has the ability to access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs that are unobservable for the asset or liability.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at July 31, 2019 and 2018.

Mutual Funds: Valued at the net asset value of shares held on the last trading day of the fiscal year, which is the basis for transactions at that date.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

JULY 31, 2019 AND 2018

NOTE 3: FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of July 31, 2019 and 2018:

<u>2019</u>				
	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>	<u>Total</u>
Mutual Funds	<u>\$8,405,690</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$8,405,690</u>

<u>2018</u>				
	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>	<u>Total</u>
Mutual Funds	<u>\$9,085,663</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$9,085,663</u>

NOTE 4: INVESTMENTS

The following is a summary of investments as of July 31:

	<u>2019</u>			<u>2018</u>		
	<u>Cost</u>	<u>Fair Market Value</u>	<u>Unrealized Gains</u>	<u>Cost</u>	<u>Fair Market Value</u>	<u>Unrealized Gains</u>
Mutual Funds	\$8,313,068	\$8,405,690	\$ 92,622	\$9,005,274	\$9,085,663	\$ 80,389

The activities of the Organization's investment account are summarized as follows:

	<u>2019</u>	<u>2018</u>
Fair Value - Beginning of Year	<u>\$9,085,663</u>	<u>\$8,375,305</u>
Dividends and Capital Gains	<u>307,794</u>	<u>269,044</u>
Sale of Investments	<u>(1,000,000)</u>	<u>-</u>
Unrealized Gains	<u>12,233</u>	<u>441,314</u>
Fair Value - End of Year	<u>\$8,405,690</u>	<u>\$9,085,663</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

JULY 31, 2019 AND 2018

NOTE 5: AVAILABILITY AND LIQUIDITY

The Organization's financial assets available for expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date comprise the following as of July 31, 2019:

Cash and Cash Equivalents	\$ 6,986,538
Investments	8,405,690
Contracts Receivable	3,488,413
Accounts Receivable	821,565
Total financial assets available within one year	<u>19,702,206</u>
Total financial assets available within one year	<u>\$19,702,206</u>

None of the financial assets are subject to donor or other contractual restrictions. Accordingly, all such funds are available to meet the needs of the Organization in the next 12 months. In addition, the Organization maintains several reserve funds for property taxes, insurance expenses, and repair and replacement or emergency needs which are required by financing authorities. These funds may be withdrawn only with the approval of the financing authority and are not considered by the Organization to have donor restrictions.

The Organization manages its liquidity by developing and adopting annual operating budgets that provide sufficient funds for general expenditures in meeting its liabilities and other obligations as they become due.

NOTE 6: LONG-TERM DEBT

The following is a summary of long-term debt as of July 31:

	<u>2019</u>	<u>2018</u>
<u>SNHS, Inc.</u>		
Mortgage payable to City of Manchester, secured by real estate located in Manchester, NH. A balloon payment of \$11,275 was due on June 30, 2010. Interest is at 0.000%. SNHS, Inc. is currently negotiating with the City of Manchester to write off this debt.	\$ 11,275	\$ 11,275
Mortgage payable to bank, secured by real estate located on Temple St., Nashua, NH, payable in fixed monthly principal installments of \$1,833 plus interest through 2020. Interest is at 4.984% and 4.000% at July 31, 2019 and 2018.	<u>238,669</u>	<u>260,669</u>
<u>Subtotal</u>	<u>\$ 249,944</u>	<u>\$ 271,944</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

NOTE 5: AVAILABILITY AND LIQUIDITY

The Organization's financial assets, available for expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following as of July 31, 2019:

Cash and Cash Equivalents	\$ 6,986,538
Investments	8,405,690
Contracts Receivable	3,488,413
Accounts Receivable	821,565
Total financial assets available within one year	<u>19,702,206</u>
Total financial assets available within one year	<u>\$19,702,206</u>

None of the financial assets are subject to donor or other contractual restrictions. Accordingly, all such funds are available to meet the needs of the Organization in the next 12 months. In addition, the Organization maintains several reserve funds for property taxes, insurance expenses, and repair and replacement or emergency needs which are required by financing authorities. These funds may be withdrawn only with the approval of the financing authority and are not considered by the Organization to have donor restrictions.

The Organization manages its liquidity by developing and adopting annual operating budgets that provide sufficient funds for general expenditures in meeting its liabilities and other obligations as they become due.

NOTE 6: LONG-TERM DEBT

The following is a summary of long-term debt as of July 31:

	<u>2019</u>	<u>2018</u>
<u>SNHS, Inc.</u>		
Mortgage payable to City of Manchester, secured by real estate located in Manchester, NH. A balloon payment of \$11,275 was due on June 30, 2010. Interest is at 0.000%. SNHS, Inc. is currently negotiating with the City of Manchester to write off this debt.	\$ 11,275	\$ 11,275
Mortgage payable to bank, secured by real estate located on Temple St., Nashua, NH, payable in fixed monthly principal installments of \$1,833 plus interest through 2020. Interest is at 4.984% and 4.000% at July 31, 2019 and 2018.	<u>238,669</u>	<u>260,669</u>
<u>Subtotal</u>	<u>\$ 249,944</u>	<u>\$ 271,944</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

NOTE 6: LONG-TERM DEBT (Continued).

	<u>2019</u>	<u>2018</u>
<u>Subtotal Carried Forward</u>	<u>\$ 249,944</u>	<u>\$ 271,944</u>
<u>SNHS Management Corporation</u>		
Mortgage payable to New Hampshire Housing Authority secured by real estate located on Pleasant St., Epping, NH, payable in monthly installments of \$1,084 including interest through 2042. Interest is at 3.500%.	200,514	206,400
Mortgage payable to City of Nashua, secured by real estate located on Vine St., Nashua, NH. Mortgage will be forgiven only if real estate remains low income housing for 30 years. Interest is at 10.000%, forgiven annually.	900,000	900,000
Note payable to City of Nashua secured by real estate located on Vine St., Nashua, NH. Mortgage will be forgiven only if real estate remains low income housing for 30 years. Interest is at 10.000%, forgiven annually.	20,000	20,000
Mortgage payable to New Hampshire Community Loan Fund secured by real estate located on Vine St., Nashua, NH. Mortgage will be forgiven only if real estate remains low income housing for 30 years. Interest is at 10.000%, forgiven annually.	250,000	250,000
Mortgage payable to bank, secured by real estate located on West Pearl St., Nashua, NH. Mortgage will be forgiven only if real estate remains low income housing for 40 years. Interest is at 0.000%.	170,000	170,000
Mortgage payable to bank secured by real estate located on Silver St., Manchester, NH, payable in monthly installments of \$2,619 including interest through 2019. Interest is at 3.750%.		15,661
Mortgage payable to bank, secured by real estate located on Allds St., Nashua, NH, payable in fixed monthly principal installments of \$2,613 plus interest through 2021. Interest is at 4.980% and 4.832% at July 31, 2019 and 2018.	57,487	88,844
Mortgage payable to MH Parsons and Sons Lumber, secured by real estate located in Derry, NH, payable in monthly installments of \$3,715 including interest through 2031. Interest is at 5.500%.	<u>396,455</u>	<u>418,612</u>
<u>Subtotal</u>	<u>\$2,244,400</u>	<u>\$2,341,461</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

NOTE 6: LONG-TERM DEBT (Continued)

	<u>2019</u>	<u>2018</u>
<u>Subtotal Carried Forward</u>	<u>\$2,244,400</u>	<u>\$2,341,461</u>
Mortgage payable to New Hampshire Housing Authority secured by real estate located in Deerfield, NH, payable in monthly installments of \$3,327 including interest through 2033. Interest is at 7.000%.	358,114	372,416
Mortgage payable to New Hampshire Housing Authority secured by real estate located in Deerfield, NH with annual principal repayments equal to 25% of cash surplus due through 2032. Interest is at 0.000%.	392,924	392,924
Mortgage payable to New Hampshire Housing Authority secured by real estate located in Deerfield, NH with annual principal repayments equal to 25% of cash surplus due through 2032. Interest is at 0.000%.	<u>150,000</u>	<u>150,000</u>
	3,145,438	3,256,801
Less: Current Portion	<u>109,413</u>	<u>122,582</u>
Long-term debt, net of current portion	<u>\$3,036,025</u>	<u>\$3,134,219</u>

Principal maturities of long-term debt are as follows:

2020	\$ 109,413
2021	290,223
2022	50,228
2023	53,206
2024	56,366
Thereafter	<u>2,586,002</u>
Total	<u>\$3,145,438</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

NOTE 7: OPERATING LEASES

The Organization leases various facilities and equipment under several operating leases. Total lease payments for the years ended July 31, 2019 and 2018 equaled \$686,840 and \$708,379, respectively. The leases expire at various times through October 2020. Some of the leases contain renewal options that are contingent upon federal funding and some contain renewal options subject to renegotiation of lease terms.

The following is a schedule of future minimum lease payments for the operating leases as of July 31, 2019:

2020	\$ 319,979
2021	<u>33,189</u>
Total	<u>\$ 353,168</u>

NOTE 8: RETIREMENT BENEFITS

The Organization has an Employer-Sponsored 403(b) plan offering coverage to all of its employees. Participating employees must contribute at least 1% of their wages, while the Organization contributes 10% of their wages. The pension expense for the years ended July 31, 2019 and 2018 was \$861,928 and \$838,296, respectively.

NOTE 9: RISKS AND UNCERTAINTIES

The Organization is operated in a heavily regulated environment. The operations of the Organization are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies. Such administrative directives, rules, and regulations are subject to change by an act of Congress or Legislature. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change.

NOTE 10: CONTINGENCIES AND CONTINGENT LIABILITIES

The Organization receives contract 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 yet been determined.

Cotton Mill Square

In 2015, SNHS Management Corporation entered into a contract as part of the Community Development Investment Tax Credit Program with the Community Development Finance Authority (CDFA) and was awarded \$1,000,000 to provide funding for the development and adaptive reuse of an abandoned historic cotton mill in downtown Nashua, NH. Under this program, the Project (Cotton Mill Square) created 109 units of housing and was required to reserve 55 of these units for low to moderate income households.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

JULY 31, 2019 AND 2018

NOTE 10: CONTINGENCIES AND CONTINGENT LIABILITIES (Continued)

Cotton Mill Square (Continued)

As stipulated by the contract and after a 20% program fee retained by the CDFA, SNHS Management Corporation entered into a subrecipient agreement with the owners of the Project (Cotton Mill Square LLC) to provide a promissory note and mortgage of the remaining award amount of \$800,000. The 20 year note to Cotton Mill Square LLC is non-interest bearing and the principal is forgivable at a rate of 5% each year the Project maintains the required minimum of 55 low to moderate income household units.

The Cotton Mill Square Project was awarded the certificate of occupancy on August 22, 2014 and remains in full compliance with the required regulations as of July 31, 2019 and 2018. SNHS Management Corporation feels that it is extremely unlikely that the Project will fall into noncompliance in future periods. Therefore, SNHS Management Corporation has not recorded any contingent receivable or liability related to this transaction. The note repayment is accelerated if the units fall out of compliance.

In October of 2017, the subrecipient agreement with Cotton Mill Square LLC was amended to cease the annual 5% debt forgiveness. This modification effectively holds the promissory note balance at \$720,000 which will now be forgiven in full at the end of the agreement as long as the Project maintains compliance with the original agreement's terms. This modification did not change the contingent receivable or liability with SNHS Management Corporation.

J. Brown Homestead Property

On July 1, 2011, Rockingham Community Action (RCA) was acquired by SNHS. As part of this merger, SNHS assumed all the assets, liabilities and obligations of RCA which included the J. Brown Homestead Property.

The J. Brown Homestead Property was conveyed to RCA in 1999 by the Town of Raymond for \$1 and a mortgage lien of \$604,418. The property contains four apartments limited to low-income seniors, office space for the Outreach operations, space for the Food Pantry operation, and a common meeting room for use by Town of Raymond organizations. The Town of Raymond included a requirement that the property be used for a social service center for a period of 20 years, called the benefit period, after which this requirement terminates.

In the event that SNHS sells or otherwise conveys the property within the benefit period, the remaining lien will be either paid from the proceeds of the sale or remain with the land to any subsequent purchaser for the remaining benefit period.

This mortgage lien has no scheduled principal or interest payments and is forgivable at a rate of 5% each year of the benefit period until it is completely forgiven in year 2019. The value of this lien at July 31, 2019 and 2018 is \$30,221 and \$60,442, respectively. SNHS has no plans to sell or transfer this property. Therefore, the contingent mortgage lien liability has not been included in the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

JULY 31, 2019 AND 2018

NOTE 11: ACQUISITIONS OF LOW-INCOME HOUSING PROJECTS

During 2017, SNHS Management Corporation acquired SNHS Deerfield Elderly Housing Limited Partnership (Sherburne Woods), located in Deerfield, NH. SNHS Management Corporation obtained the project operations and assumed all assets, liabilities, debt and equity for the project at fair market value. The acquisition and allocation of the project was as follows:

Cash	\$ 256,536
Other Current Assets	3,677
Property and Equipment	1,106,200
Current Liabilities	(164,006)
Notes Payable	(918,763)
Equity Acquired (Contribution)	<u>(283,644)</u>
	\$ _____

OUELLETTE & ASSOCIATES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Mark R. Carrier, C.P.A.
Michael R. Dunn, C.P.A.
Jonathan A. Hussey, C.P.A., M.S.T.
Steven R. Lamontagne, C.P.A.

Gary W. Soucy, C.P.A.
Gary A. Wigant, C.P.A.
C. Joseph Wolverton, Jr., C.P.A.

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Directors of
Southern New Hampshire Services, Inc. and Affiliate
Manchester, New Hampshire

We have audited the combined financial statements of Southern New Hampshire Services, Inc. (a nonprofit organization) and affiliate as of and for the years ended July 31, 2019 and 2018, and our report thereon dated February 12, 2020, which expressed an unmodified opinion on those combined financial statements, appears on page 1. Our audits were conducted for the purpose of forming an opinion on the combined financial statements as a whole.

The combining information in Schedules A and B (pages 24-25), the schedules of revenues and expenses - by contract (pages 26-30), required by the State of New Hampshire Governor's Office of Strategic Initiatives, and the required schedules and financial information for Whispering Pines II, J.B. Milette Manor, and Sherburne Woods (pages 31-50), required by the New Hampshire Housing Finance Authority are presented for purposes of additional analysis and are not a required part of the combined 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 combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the combined financial statements as a whole.

Ouellette & Associates, P.A.
Certified Public Accountants

February 12, 2020
Lewiston, Maine

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE
COMBINING SCHEDULE OF FINANCIAL POSITION
JULY 31, 2019

	SNHS, Inc.	SNHS Management Corporation	Sub-Total	Elimination	Total
ASSETS					
CURRENT ASSETS					
Cash	\$ 138,227	\$ 6,848,311	\$ 6,986,538	\$ -	\$ 6,986,538
Investments	-	8,405,690	8,405,690	-	8,405,690
Contracts receivable	3,485,878	2,535	3,488,413	-	3,488,413
Accounts receivable	-	821,565	821,565	-	821,565
Prepaid expenses	49,279	45,918	95,197	-	95,197
Due from other corporations	3,576,334	(187,656)	3,388,678	(3,388,678)	-
Total current assets	7,249,718	15,936,363	23,186,081	(3,388,678)	19,797,403
FIXED ASSETS					
Land	266,860	2,431,008	2,697,868	-	2,697,868
Buildings and improvements	1,734,046	10,806,515	12,530,561	-	12,530,561
Vehicles and equipment	1,091,613	323,638	1,415,271	-	1,415,271
Total fixed assets	3,082,519	13,561,181	16,643,700	-	16,643,700
Less - accumulated depreciation	(1,371,135)	(3,866,003)	(5,237,138)	-	(5,237,138)
Net fixed assets	1,711,384	9,695,178	11,406,562	-	11,406,562
OTHER ASSETS					
Restricted cash	27,603	383,977	411,580	-	411,580
TOTAL ASSETS	\$ 8,988,705	\$ 26,015,518	\$ 35,004,223	\$ (3,388,678)	\$ 31,615,545
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Current portion of long-term debt	\$ 33,275	\$ 76,138	\$ 109,413	\$ -	\$ 109,413
Accounts payable	556,554	101,122	657,676	-	657,676
Accrued payroll and payroll taxes	160,191	885,614	1,045,805	-	1,045,805
Accrued compensated absences	-	359,819	359,819	-	359,819
Accrued other liabilities	134,613	93,090	227,703	-	227,703
Refundable advances	908,744	119,999	1,028,743	-	1,028,743
Over applied overhead	27,739	-	27,739	-	27,739
Tenant security deposits	26,941	57,290	84,231	-	84,231
Due to other corporations	2,277,364	1,111,314	3,388,678	(3,388,678)	-
Total current liabilities	4,125,421	2,804,386	6,929,807	(3,388,678)	3,541,129
LONG-TERM LIABILITIES					
Long-term debt, less current portion	216,669	2,819,356	3,036,025	-	3,036,025
TOTAL LIABILITIES	4,342,090	5,623,742	9,965,832	(3,388,678)	6,577,154
NET ASSETS WITHOUT DONOR RESTRICTIONS	4,646,615	20,391,776	25,038,391	-	25,038,391
TOTAL LIABILITIES AND NET ASSETS	\$ 8,988,705	\$ 26,015,518	\$ 35,004,223	\$ (3,388,678)	\$ 31,615,545

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED JULY 31, 2019

	SNHS, Inc.	SNHS Management Corporation	Sub-Total	Elimination	Total
REVENUES, GAINS AND OTHER SUPPORT					
Grant/contract revenue	\$ 37,485,052	\$ -	\$ 37,485,052	\$ (20,438)	\$ 37,464,614
Program service fees	55,802	851,758	907,560	-	907,560
Local funding	-	242,894	242,894	-	242,894
Rental income	-	1,191,372	1,191,372	-	1,191,372
Gifts and contributions	192,066	16,662	208,728	-	208,728
Interest income	169	314,385	314,554	-	314,554
Unrealized gain on investments	-	12,233	12,233	-	12,233
In-kind	2,248,292	-	2,248,292	(2,248,292)	-
Miscellaneous	561,114	296,218	857,332	(137,208)	720,124
TOTAL REVENUES, GAINS AND OTHER SUPPORT	40,542,495	2,925,522	43,468,017	(2,405,938)	41,062,079
EXPENSES					
Program services:					
Child Development	10,883,653	-	10,883,653	(2,293,788)	8,589,865
Community Services	1,562,440	-	1,562,440	(31,766)	1,530,674
Economic and Workforce Dev.	7,028,880	-	7,028,880	(44,196)	6,984,684
Energy	13,442,609	-	13,442,609	(28,328)	13,414,281
Language and Literacy	436,073	-	436,073	-	436,073
Housing and Homeless	263,240	-	263,240	-	263,240
Nutrition and Health	2,535,355	-	2,535,355	(7,860)	2,527,495
Special Projects	1,768,326	-	1,768,326	-	1,768,326
Volunteer Services	125,050	-	125,050	-	125,050
SNHS Management Corporation	-	2,396,939	2,396,939	-	2,396,939
Total program services	38,045,626	2,396,939	40,442,565	(2,405,938)	38,036,627
Support services:					
Management and general	2,038,463	-	2,038,463	-	2,038,463
TOTAL EXPENSES	40,084,089	2,396,939	42,481,028	(2,405,938)	40,075,090
CHANGE IN NET ASSETS	458,406	528,583	986,989	-	986,989
NET ASSETS - BEGINNING OF YEAR	4,188,209	19,863,193	24,051,402	-	24,051,402
NET ASSETS - END OF YEAR	\$ 4,646,615	\$ 20,391,776	\$ 25,038,391	\$ -	\$ 25,038,391

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

FOR THE YEAR ENDED JULY 31, 2019

State of NH Governor's Office of Strategic Initiatives

Headstart Program

For the Period

August 1, 2018 to July 31, 2019

Fund # 305

REVENUES

Program funding	\$ 5,039,103
In-kind	1,814,481
Allocated corporate unrestricted revenue	6,836
Total revenue	<u>6,860,420</u>

EXPENSES

Payroll	2,697,294
Payroll taxes	218,305
Fringe benefits	780,937
Workers comp. insurance	60,479
Retirement benefits	153,904
Consultant and contractual	17,613
Travel and transportation	60,852
Occupancy	287,314
Advertising	2,526
Supplies	152,726
Equip. rentals and maintenance	3,510
Insurance	14,273
Telephone	33,563
Postage	1,974
Printing and publications	4,732
Depreciation	12,114
Assistance to clients	7,800
Other expense	75,688
Miscellaneous	11,663
In-kind	1,814,481
Administrative costs	448,672
Total expenses	<u>6,860,420</u>

Excess of expenses over revenue

\$ -

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

FOR THE YEAR ENDED JULY 31, 2019

State of NH Governor's Office of Strategic Initiatives

LIHEAP Program

For the Period

October 1, 2018 to July 31, 2019

Fund # 630-18

REVENUES

Program funding	\$ 9,747,059
Other revenue	32,647
Allocated corporate unrestricted revenue	2,351
Total revenue	<u>9,782,057</u>

EXPENSES

Payroll	373,879
Payroll taxes	30,932
Fringe benefits	124,779
Workers comp. insurance	1,142
Retirement benefits	20,174
Consultant and contractual	19,965
Travel and transportation	6,194
Conference and meetings	333
Occupancy	44,865
Advertising	213
Supplies	20,929
Equip. rentals and maintenance	2,026
Insurance	982
Telephone	8,025
Postage	17,592
Subscriptions	228
Program support	28,048
Depreciation	5,158
Assistance to clients	9,010,973
Other expense	344
Miscellaneous	830
Administrative costs	64,446
Total expenses	<u>9,782,057</u>

Excess of expenses over revenue

\$ -

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

FOR THE YEAR ENDED JULY 31, 2019

State of NH Governor's Office of Strategic Initiatives

LIHEAP Program

For the Period

August 1, 2018 to September 30, 2018

Fund # 630-17

REVENUES

Program funding	\$ 160,224
Total revenue	<u>160,224</u>

EXPENSES

Payroll	77,917
Payroll taxes	6,149
Fringe benefits	21,229
Workers comp. insurance	241
Retirement benefits	3,615
Consultant and contractual	5,940
Travel and transportation	1,465
Occupancy	10,321
Supplies	4,820
Equip. rentals and maintenance	651
Insurance	711
Telephone	1,467
Postage	786
Program support	6,779
Assistance to clients	3,254
Other expense	1,495
Miscellaneous	257
Administrative costs	13,127
Total expenses	<u>160,224</u>

Excess of expenses over revenue	<u>\$ -</u>
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SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

FOR THE YEAR ENDED JULY 31, 2019

State of NH Governor's Office of Strategic Initiatives

Early Headstart Program

For the Period:

August 1, 2018 to July 31, 2019

Fund # 300

REVENUES

Program funding	\$ 1,370,247
In-kind	342,470
Allocated corporate unrestricted revenue	3,013
Total revenue	<u>1,715,730</u>

EXPENSES

Payroll	716,548
Payroll taxes	57,878
Fringe benefits	168,507
Workers comp. insurance	15,925
Retirement benefits	29,603
Consultant and contractual	3,392
Travel and transportation	7,089
Occupancy	112,627
Advertising	876
Supplies	42,113
Equip. rentals and maintenance	1,106
Insurance	2,465
Telephone	22,665
Postage	55
Printing and publications	536
Interest	12,995
Depreciation	25,036
Other expense	30,647
Miscellaneous	2,770
In-kind	342,470
Administrative costs	120,427
Total expenses	<u>1,715,730</u>
Excess of expenses over revenue	<u>\$ -</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

FOR THE YEAR ENDED JULY 31, 2019

Electric Energy Assistance

For the Period:

August 1, 2018 to July 31, 2019

Fund # 665

REVENUES

Other revenue	\$ 716,563
Allocated corporate unrestricted revenue	37,230
Total revenue	<u>753,793</u>

EXPENSES

Payroll	399,246
Payroll taxes	32,852
Fringe benefits	102,830
Workers comp. insurance	1,315
Retirement benefits	17,554
Consultant and contractual	24,257
Travel and transportation	4,788
Conference and meetings	333
Occupancy	54,763
Advertising	138
Supplies	23,231
Equip. rentals and maintenance	2,677
Insurance	1,606
Telephone	9,558
Postage	11,355
Subscriptions	228
Depreciation	600
Other expense	344
Miscellaneous	466
Administrative costs	65,652
Total expenses	<u>753,793</u>

Excess of expenses over revenue

\$ -

WHISPERING PINES II
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)
(PROJECT No. A199991-046)

STATEMENTS OF FINANCIAL POSITION

JULY 31, 2019 AND 2018

ASSETS		
	2019	2018
CURRENT ASSETS		
Cash - Operations	\$ 18,732	28,635
Tenant Accounts Receivable	-	509
Prepaid Expenses	6,035	6,035
Total Current Assets	<u>24,767</u>	<u>35,179</u>
DEPOSITS HELD IN TRUST, FUNDED		
Tenant Security Deposits	<u>13,294</u>	<u>12,708</u>
RESTRICTED DEPOSITS AND FUNDED RESERVES		
Replacement Reserve	30,028	36,414
Operating Reserve	78,399	76,953
Tax Escrow	23,456	7,270
Insurance Escrow	4,858	4,758
Total Restricted Deposits and Funded Reserves	<u>136,741</u>	<u>125,395</u>
RENTAL PROPERTY		
Land	166,600	166,600
Building and Building Improvements	<u>580,758</u>	<u>569,400</u>
Total Rental Property	747,358	736,000
Less Accumulated Depreciation	<u>43,447</u>	<u>28,068</u>
Net Rental Property	<u>703,911</u>	<u>707,932</u>
TOTAL ASSETS	<u>\$ 878,713</u>	<u>\$ 881,214</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current Portion of Mortgage Loan Payable	\$ 6,096	\$ 5,886
Accounts Payable	1,734	2,729
Accrued Expenses	944	62
Total Current Liabilities	<u>8,774</u>	<u>8,677</u>
DEPOSIT LIABILITIES		
Tenant Security Deposit Liability	<u>13,294</u>	<u>12,708</u>
LONG-TERM LIABILITIES		
Due to Affiliate	32,103	15,947
Mortgage Loan Payable, Net of Current Portion	<u>194,418</u>	<u>200,514</u>
Total Long-Term Liabilities	<u>226,521</u>	<u>216,461</u>
Total Liabilities	<u>248,589</u>	<u>237,846</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>630,124</u>	<u>643,368</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 878,713</u>	<u>\$ 881,214</u>

WHISPERING PINES II
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)
(PROJECT No. A199991-046)

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JULY 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
RENTAL OPERATIONS		
<i>Income</i>		
Tenant Rental Income	\$ 172,681	\$ 172,715
Laundry Income	2,235	2,215
Other Income	1,470	7,555
Interest Income - Unrestricted	15	30
Interest Income - Restricted	2,490	1,296
Total Income	<u>178,891</u>	<u>183,811</u>
<i>Expenses (See Schedule)</i>		
Administrative	50,777	21,821
Utilities	43,570	33,879
Maintenance	41,670	63,734
Depreciation	15,380	14,316
Interest - NHHFA Mortgage Note	7,130	7,332
General Expenses	33,608	33,966
Total Expenses	<u>192,135</u>	<u>175,048</u>
 CHANGE IN NET ASSETS	 (13,244)	 8,763
 NET ASSETS - BEGINNING OF YEAR	 <u>643,368</u>	 <u>634,605</u>
 NET ASSETS - END OF YEAR	 <u>\$ 630,124</u>	 <u>\$ 643,368</u>

WHISPERING PINES II
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)
(PROJECT No. A199991-046)

SCHEDULES OF RENTAL OPERATIONS EXPENSES
FOR THE YEARS ENDED JULY 31, 2019 AND 2018

EXPENSES:	<u>2019</u>	<u>2018</u>
<u>Administrative</u>		
Advertising	\$ -	\$ 8
Management Fees	14,400	14,400
Salaries and Wages	20,002	2,209
Fringe Benefits	3,415	126
Investment Fee	6,120	-
Legal Expenses	-	69
Telephone	3,128	2,973
Other Administrative Expense	3,712	2,036
TOTAL ADMINISTRATIVE EXPENSE	<u>50,777</u>	<u>21,821</u>
<u>Utilities</u>		
Electricity	19,750	18,406
Fuel	13,124	7,655
Water and Sewer	10,214	7,818
Other Utility Expense	482	-
TOTAL UTILITY EXPENSE	<u>43,570</u>	<u>33,879</u>
<u>Maintenance</u>		
Custodial Supplies	692	320
Trash Removal	2,160	1,260
Snow Removal	10,296	16,710
Grounds/Landscaping	-	1,150
Elevator Repairs and Contract	2,764	2,920
Repairs (Materials)	25,758	17,374
Operation (Contract)	-	24,000
TOTAL MAINTENANCE EXPENSE	<u>41,670</u>	<u>63,734</u>
<u>Depreciation</u>	<u>15,380</u>	<u>14,316</u>
<u>Interest - NHHFA Mortgage Note</u>	<u>7,130</u>	<u>7,332</u>
<u>General Expenses</u>		
Real Estate Taxes	24,293	28,877
Payroll Taxes	1,612	203
Retirement Benefits	1,871	-
Workman's Compensation	1,064	118
Insurance	4,768	4,768
TOTAL GENERAL EXPENSES	<u>33,608</u>	<u>33,966</u>
TOTAL EXPENSES	<u>\$ 192,135</u>	<u>\$ 175,048</u>

WHISPERING PINES II
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)
(PROJECT No. A199991-046)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
PROJECT OPERATING ACCOUNT
FOR THE YEAR ENDED JULY 31, 2019

SOURCE OF FUNDS

Rental Operations

Income

Tenant Paid Rent	\$ 153,454	
HAP Rent Subsidy	19,736	

Total Rental Income \$ 173,190

Service Income	2,235	
Interest Income	15	
Commercial Income	-	
Other Income	1,470	

Total Rental Operations Receipts 176,910

Expenses

Administrative	49,895	
Utilities	43,570	
Maintenance	42,665	
Interest - NHHFA Mortgage Note	7,130	
Interest - Other Notes	-	
General	33,608	
Other	-	

Total Rental Operations Disbursements (176,868)

Cash Provided by Rental Operations 42

Amortization of Mortgage 5,886

Cash Provided by Rental Operations After Debt Service (5,844)

OTHER RECEIPTS

Due to Management Agent	16,156	
Owner Advances	-	
Transfer from Restricted Cash Reserves and Escrow	46,320	
		62,476

OTHER DISBURSEMENTS OR TRANSFERS

Transfers to Restricted Cash Reserves and Escrow	55,176	
Purchase of Fixed Assets	11,359	
Repayment of Owner Advances	-	
Other Partnership Expenses	-	
Transfers to Tenant Security Deposit Accounts	-	
		66,535

Net Increase or (Decrease) in Project Account Cash (9,903)

Project Account Cash Balance at Beginning of Year 28,635

Project Account Cash Balance at End of Year 18,732

Composition of Project Account Cash Balance at End of Year 18,732

Petty Cash

Unrestricted Reserve (if applicable)

Decorating Reserve	-	
Operating Reserve	-	
Other Reserve	-	

Total Petty Cash and Unrestricted Reserves -

Total Project Account Cash at End of Year \$ 18,732

WHISPERING PINES II
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)
(PROJECT No. A199991-046)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
PROJECT OPERATING ACCOUNT
FOR THE YEAR ENDED JULY 31, 2019

SOURCE OF FUNDS

Rental Operations

Income

Tenants Paid Rent	\$ 153,261	
HAP Rent Subsidy	18,975	

Total Rental Income

Service Income	2,215	
Interest Income	30	
Commercial Income	-	
Other Income	7,555	

Total Rental Operations Receipts

\$ 172,236

182,036

Expenses

Administrative	20,657	
Utilities	33,879	
Maintenance	71,119	
Interest - NIIHFA Mortgage Note	7,332	
Interest - Other Notes	-	
General	33,966	
Other	-	

Total Rental Operations Disbursements

(166,953)

Cash Provided by Rental Operations

15,083

Amortization of Mortgage

5,684

Cash Provided by Rental Operations

After Debt Service

9,399

OTHER RECEIPTS

Due to Management Agent

(26,475)

Owner Advances

Transfer from Restricted Cash Reserves

and Escrows

46,158

19,683

OTHER DISBURSEMENTS OR TRANSFERS

Transfers to Restricted Cash Reserves

and Escrows

38,810

Purchase of Fixed Assets

19,300

Repayment of Owner Advances

Other Partnership Expenses

Transfers to Tenant Security Deposit Account

58,110

Net Increase or (Decrease) in Project Account Cash

(29,028)

Project Account Cash Balance at Beginning of Year

57,663

Project Account Cash Balance at End of Year

28,635

Composition of Project Account Cash

Balance at End of Year

28,635

Petty Cash

Unrestricted Reserve (if applicable)

Decorating Reserve

Operating Reserve

Other Reserve

Total Petty Cash and Unrestricted Reserves

Total Project Account Cash

at End of Year

\$ 28,635

WHISPERING PINES II
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)
(PROJECT No. A199991-046)

SCHEDULE OF RESTRICTED CASH RESERVES AND ESCROWS

FOR THE YEAR ENDED JULY 31, 2019

<u>Description of Fund</u>	<u>Balance Beginning of Period</u>	<u>Deposits Transfers From Operations Account</u>	<u>Interest Earned</u>	<u>Withdrawals Transfers to Operations Account</u>	<u>Balance End of Period</u>
<u>Restricted Accounts:</u>					
Insurance Escrow	\$ 4,758	\$ 4,800	\$ 67	\$ 4,767	\$ 4,858
Tax Escrow	7,270	40,176	302	24,292	23,456
Replacement Reserve	36,414	10,200	675	17,261	30,028
Operating Reserve	76,953	-	1,446	-	78,399
Total Restricted Cash Reserves and Escrows	\$ 125,395	\$ 55,176	\$ 2,490	\$ 46,320	\$ 136,741

SCHEDULE OF SURPLUS CASH CALCULATION

JULY 31, 2019

NET LOSS	\$ (13,244)
ADD: DEPRECIATION	15,380
DEDUCT REQUIRED PRINCIPAL REPAYMENTS	5,886
DEDUCT REQUIRED PAYMENTS TO REPLACEMENT RESERVES	10,200
ADD/DEDUCT NHHFA APPROVED ITEMS Repair and Maintenance Expenses Reimbursed Through Replacement Reserves	17,261
SURPLUS CASH (DEFICIT)	\$ 3,311

WHISPERING PINES II
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)
(PROJECT No. A199991-046)

YEAR-TO-DATE COMPILATION OF OWNERS' FEE/DISTRIBUTION

FOR THE YEAR ENDED JULY 31, 2019

<u>YEAR</u>	<u>MAXIMUM ALLOWABLE DISTRIBUTION</u>	<u>DISTRIBUTION RECEIVED</u>	<u>BALANCE</u>
12/31/2001	\$ 243,855	\$ -	\$ 243,855
12/31/2002	\$ 243,855	\$ -	\$ 487,710
12/31/2003	\$ 243,855	\$ 5,895	\$ 725,670
12/31/2004	\$ 243,855	\$ 7,200	\$ 962,325
12/31/2005	\$ 243,855	\$ -	\$ 1,206,180
12/31/2006	\$ 243,855	\$ 6,120	\$ 1,443,915
12/31/2007	\$ 243,855	\$ -	\$ 1,687,770
12/31/2008	\$ 243,855	\$ -	\$ 1,931,625
12/31/2009	\$ 243,855	\$ -	\$ 2,175,480
12/31/2010	\$ 243,855	\$ -	\$ 2,419,335
12/31/2011	\$ 243,855	\$ -	\$ 2,663,190
12/31/2012	\$ 243,855	\$ -	\$ 2,907,045
12/31/2013	\$ 243,855	\$ 7,200	\$ 3,143,700
12/31/2014	\$ 243,855	\$ -	\$ 3,387,555
12/31/2015	\$ 243,855	\$ -	\$ 3,631,410
7/31/2016	\$ 142,249	\$ -	\$ 3,773,659
7/31/2017	\$ 243,855	\$ -	\$ 4,017,514
7/31/2018	\$ 243,855	\$ -	\$ 4,261,369
7/31/2019	\$ 243,855	\$ -	\$ 4,505,224

J.B. MILETTE MANOR
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)

STATEMENTS OF FINANCIAL POSITION

JULY 31, 2019 AND 2018

<i>ASSETS</i>		
	<i>2019</i>	<i>2018</i>
CURRENT ASSETS		
Cash - Operations	\$ 17,001	\$ 37,774
Prepaid Expenses	6,880	8,618
Total Current Assets	<u>23,881</u>	<u>46,392</u>
DEPOSITS HELD IN TRUST, FUNDED		
Tenant Security Deposits	<u>15,764</u>	<u>15,755</u>
RESTRICTED DEPOSITS AND FUNDED RESERVES		
Replacement Reserve	154,554	138,851
Operating Reserve	96,431	96,364
Tax Escrow	6,543	6,538
Total Restricted Deposits and Funded Reserves	<u>257,528</u>	<u>241,753</u>
RENTAL PROPERTY		
Land	176,000	176,000
Building and Building Improvements	<u>1,071,375</u>	<u>1,071,375</u>
Total Rental Property	<u>1,247,375</u>	<u>1,247,375</u>
Less Accumulated Depreciation	<u>89,879</u>	<u>62,422</u>
Net Rental Property	<u>1,157,496</u>	<u>1,184,953</u>
TOTAL ASSETS	<u>\$ 1,454,669</u>	<u>\$ 1,488,853</u>
<i>LIABILITIES AND NET ASSETS</i>		
CURRENT LIABILITIES		
Accounts Payable	\$ 1,355	\$ 3,545
Accrued Expenses	430	282
Total Current Liabilities	<u>1,785</u>	<u>3,827</u>
DEPOSIT LIABILITIES		
Tenant Security Deposit Liability	<u>15,781</u>	<u>15,772</u>
LONG-TERM LIABILITIES		
Due to Affiliate	45,617	40,657
Mortgage Loan Payable, Net of Current Portion	<u>1,170,000</u>	<u>1,170,000</u>
Total Long-Term Liabilities	<u>1,215,617</u>	<u>1,210,657</u>
Total Liabilities	<u>1,233,183</u>	<u>1,230,256</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>221,486</u>	<u>258,597</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,454,669</u>	<u>\$ 1,488,853</u>

J.B. MILETTE MANOR
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JULY 31, 2019 AND 2018:

	<u>2019</u>	<u>2018</u>
RENTAL OPERATIONS		
<i>Income</i>		
Tenant Rental Income	\$ 208,237	\$ 207,802
Laundry Income	1,274	1,228
Interest Income - Unrestricted	15	33
Interest Income - Restricted	175	142
Total Income	<u>209,701</u>	<u>209,205</u>
<i>Expenses (See Schedule)</i>		
Administrative	71,428	80,209
Utilities	59,196	61,477
Maintenance	59,672	34,774
Depreciation	27,458	27,009
General Expenses	29,058	49,818
Total Expenses	<u>246,812</u>	<u>253,287</u>
CHANGE IN NET ASSETS	(37,111)	(44,082)
NET ASSETS - BEGINNING OF YEAR	<u>258,597</u>	<u>302,679</u>
NET ASSETS - END OF YEAR	<u>\$ 221,486</u>	<u>\$ 258,597</u>

J.B. MILETTE MANOR
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)

SCHEDULES OF RENTAL OPERATIONS EXPENSES
FOR THE YEARS ENDED JULY 31, 2019 AND 2018

EXPENSES:	2019	2018
<u>Administrative</u>		
Advertising	\$ 350	\$ 50
Management Fees	17,688	17,818
Salaries and Wages	31,953	42,606
Fringe Benefits	10,362	12,930
Audit and Accounting Expense	400	800
Legal Expenses	253	1,173
Telephone	1,431	1,601
Other Administrative Expense	8,991	3,231
TOTAL ADMINISTRATIVE EXPENSE	71,428	80,209
<u>Utilities</u>		
Electricity	33,814	39,427
Fuel	15,853	13,413
Water and Sewer	8,733	7,728
Other Utility Expense	796	909
TOTAL UTILITY EXPENSE	59,196	61,477
<u>Maintenance</u>		
Custodial Supplies	1,726	1,605
Trash Removal	3,615	2,160
Snow Removal	4,242	3,450
Grounds/Landscaping	3,100	2,204
Elevator Repairs and Contract	4,835	5,912
Repairs (Materials)	42,154	19,443
TOTAL MAINTENANCE EXPENSE	59,672	34,774
<u>Depreciation</u>	27,458	27,009
<u>General Expenses</u>		
Real Estate Taxes	17,040	34,599
Payroll Taxes	2,613	3,651
Workman's Compensation	1,102	1,866
Retirement Benefits	-	1,283
Insurance	8,303	8,419
TOTAL GENERAL EXPENSES	29,058	49,818
TOTAL EXPENSES	\$ 246,812	\$ 253,287

J.B. MILETTE MANOR
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
PROJECT OPERATING ACCOUNT
FOR THE YEAR ENDED JULY 31, 2019

SOURCE OF FUNDS

Rental Operations

Income

Tenant Paid Rent	\$ 177,824	
HAP Rent Subsidy	30,413	

Total Rental Income

\$ 208,237

Service Income	1,274	
Interest Income	13	
Commercial Income	-	
Other Income	-	

Total Rental Operations Receipts

209,526

Expenses

Administrative	69,543	
Utilities	59,196	
Maintenance	61,862	
Interest - NHIFIA Mortgage Note	-	
Interest - Other Notes	-	
General	29,058	
Other	-	

Total Rental Operations Disbursements

(219,659)

Cash Provided by Rental Operations

(10,133)

Amortization of Mortgage

-

Cash Provided by Rental Operations

(10,133)

After Debt Service

OTHER RECEIPTS

Due to Management Agent 4,960

Owner Advances

-

**Transfer from Restricted Cash Reserves
and Escrows**

-

4,960

OTHER DISBURSEMENTS OR TRANSFERS

**Transfer to Restricted Cash Reserves
and Escrows** 15,600

Purchase of Fixed Assets

-

Repayment of Owner Advances

-

Other Partnership Expenses

-

Transfer to Tenant Security Deposit Account

-

15,600

Net Increase or (Decrease) in Project Account Cash

(20,773)

Project Account Cash Balance at Beginning of Year

37,774

Project Account Cash Balance at End of Year

17,001

Composition of Project Account Cash

Balance at End of Year 17,001

Petty Cash

-

Unrestricted Reserve (if applicable)

Decorating Reserve	-	
Operating Reserve	-	
Other Reserve	-	

Total Petty Cash and Unrestricted Reserves

-

Total Project Account Cash

at End of Year \$ 17,001

J.B. MILETTE MANOR
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
PROJECT OPERATING ACCOUNT
FOR THE YEAR ENDED JULY 31, 2018

SOURCE OF FUNDS

Rental Operations

Income

Tenant Paid Rent	\$ 177,836	
HAP Rent Subsidy	29,966	
Total Rental Income		\$ 207,802

Service Income	1,228	
Interest Income	33	
Commercial Income	-	
Other Income	-	

Total Rental Operations Receipts		209,063
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Expenses

Administrative	81,918	
Utilities	61,477	
Maintenance	34,907	
Interest - NHIIFA Mortgage Note	-	
Interest - Other Notes	-	
General	49,818	
Other	-	

Total Rental Operations Disbursements		(228,120)
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Cash Provided by Rental Operations		(19,057)
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Amortization of Mortgage

Cash Provided by Rental Operations		
After Debt Service		(19,057)

OTHER RECEIPTS

Due to Management Agents	(22,427)	
Owner Advances	-	
Transfer from Restricted Cash Reserves and Escrows	-	(22,427)

OTHER DISBURSEMENTS OR TRANSFERS

Transfer to Restricted Cash Reserves and Escrows	15,599	
Purchase of Fixed Assets	8,975	
Repayment of Owner Advances	-	
Other Partnership Expenses	-	
Transfer to Tenant Security Deposit Account	(21)	
		24,553

Net Increase or (Decrease) in Project Account Cash		(66,037)
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Project Account Cash Balance at Beginning of Year		103,811
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Project Account Cash Balance at End of Year		37,774
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Composition of Project Account Cash

Balance at End of Year		37,774
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Petty Cash

Unrestricted Reserve (if applicable)

Decorating Reserve	-	
Operating Reserve	-	
Other Reserve	-	

Total Petty Cash and Unrestricted Reserves		
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Total Project Account Cash		
at End of Year		\$ 37,774

J.B. MILETTE MANOR
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)
SCHEDULE OF RESTRICTED CASH RESERVES AND ESCROWS
FOR THE YEAR ENDED JULY 31, 2019

<u>Description of Fund</u>	<u>Balance Beginning of Period</u>	<u>Deposits Transfers From Operations Account</u>	<u>Interest Earned</u>	<u>Withdrawals Transfers to Operations Account</u>	<u>Balance End of Period</u>
<u>Restricted Accounts:</u>					
Tax Escrow	\$ 6,538	\$ -	\$ 5	\$ -	\$ 6,543
Replacement Reserve	138,851	15,600	103	-	154,554
Operating Reserve	96,364	-	67	-	96,431
Total Restricted Cash Reserves and Escrows	\$ 241,753	\$ 15,600	\$ 175	\$ -	\$ 257,528

SCHEDULE OF SURPLUS CASH CALCULATION
JULY 31, 2019

NET LOSS	\$ (37,111)
ADD: DEPRECIATION	27,458
DEDUCT REQUIRED PRINCIPAL REPAYMENTS	-
DEDUCT REQUIRED PAYMENTS TO REPLACEMENT RESERVES	15,600
ADD/DEDUCT NHIHA APPROVED ITEMS Repair and Maintenance Expenses Reimbursed Through Replacement Reserves	-
SURPLUS CASH (DEFICIT)	\$ (25,253)

SHERBURNE WOODS
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)
(PROJECT No. HAP-PBA 901-02-05)

STATEMENTS OF FINANCIAL POSITION

JULY 31, 2019 AND 2018

ASSETS		
	2019	2018
CURRENT ASSETS		
Cash - Operations	\$ 91,630	\$ 56,958
Prepaid Expenses	6,318	6,623
Total Current Assets	<u>97,948</u>	<u>63,581</u>
DEPOSITS HELD IN TRUST, FUNDED		
Tenant Security Deposits	<u>15,855</u>	<u>16,600</u>
RESTRICTED DEPOSITS AND FUNDED RESERVES		
Replacement Reserve	124,871	111,486
Operating Reserve	67,111	65,873
Tax Escrow	11,877	9,311
Insurance Escrow	3,581	3,802
Total Restricted Deposits and Funded Reserves	<u>207,440</u>	<u>190,472</u>
RENTAL PROPERTY		
Land	211,000	211,000
Building and Building Improvements	<u>907,200</u>	<u>895,200</u>
Total Rental Property	1,118,200	1,106,200
Less Accumulated Depreciation	28,775	5,595
Net Rental Property	<u>1,089,425</u>	<u>1,100,605</u>
TOTAL ASSETS	<u>\$ 1,410,668</u>	<u>\$ 1,371,258</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current Portion of Mortgage Loan Payable	\$ 15,344	\$ 14,309
Accounts Payable	4,240	2,410
Accrued Expenses	194	117
Total Current Liabilities	<u>19,778</u>	<u>16,836</u>
DEPOSIT LIABILITIES		
Tenant Security Deposit Liability	<u>15,805</u>	<u>16,600</u>
LONG-TERM LIABILITIES		
Due to Affiliate	131,432	136,698
Mortgage Loan Payable, Net of Current Portion	<u>885,694</u>	<u>901,031</u>
Total Long-Term Liabilities	<u>1,017,126</u>	<u>1,037,729</u>
Total Liabilities	<u>1,052,709</u>	<u>1,071,165</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>357,959</u>	<u>300,093</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,410,668</u>	<u>\$ 1,371,258</u>

SHERBURNE WOODS
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)
(PROJECT No. HAP PBA 901-02-05)

STATEMENTS OF ACTIVITIES

FOR THE YEAR ENDED JULY 31, 2019 AND THE THREE MONTH PERIOD ENDED JULY 31, 2018

	<u>2019</u>	<u>2018</u>
RENTAL OPERATIONS		
<i>Income</i>		
Tenant Rental Income	\$ 260,808	\$ 66,083
Laundry Income	2,640	670
Donation	-	283,644
Other Income	1,070	382
Interest Income - Unrestricted	56	9
Interest Income - Restricted	3,633	677
Total Income	<u>268,207</u>	<u>351,665</u>
<i>Expenses (See Schedule)</i>		
Administrative	38,625	11,228
Utilities	35,850	6,553
Maintenance	55,722	12,698
Depreciation	23,180	5,393
Interest - NHHFA Mortgage Note	25,616	6,557
General Expenses	31,348	8,941
Total Expenses	<u>210,341</u>	<u>51,572</u>
 CHANGE IN NET ASSETS	 57,866	 300,093
 NET ASSETS - BEGINNING OF YEAR	 <u>300,093</u>	 <u>-</u>
 NET ASSETS - END OF YEAR	 <u>\$ 357,959</u>	 <u>\$ 300,093</u>

SHERBURNE WOODS
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)
(PROJECT No. HAP PBA 901-02-05)

SCHEDULES OF RENTAL OPERATIONS EXPENSES

FOR THE YEAR ENDED JULY 31, 2019 AND THE THREE MONTH PERIOD ENDED JULY 31, 2018

EXPENSES:	2019	2018
<u>Administrative</u>		
Advertising	\$ 125	\$ -
Management Fees	20,872	4,500
Salaries and Wages	8,526	3,417
Fringe Benefits	3,021	1,036
Audit and Accounting Expense	75	925
Telephone	2,291	572
Other Administrative Expense	3,715	778
TOTAL ADMINISTRATIVE EXPENSE	38,625	11,228
<u>Utilities</u>		
Electricity	20,577	4,442
Fuel	8,898	1,334
Water and Sewer	4,597	200
Other Utility Expense	1,778	577
TOTAL UTILITY EXPENSE	35,850	6,553
<u>Maintenance</u>		
Trash Removal	1,523	525
Snow Removal	25,123	-
Grounds/Landscaping	292	431
Repairs (Materials)	28,784	11,742
TOTAL MAINTENANCE EXPENSE	55,722	12,698
<u>Depreciation</u>	23,180	5,595
<u>Interest - NHTFA Mortgage Note</u>	25,616	6,557
<u>General Expenses</u>		
Real Estate Taxes	25,184	6,938
Payroll Taxes	714	287
Workman's Compensation	454	182
Retirement benefits	228	342
Insurance	4,768	1,192
TOTAL GENERAL EXPENSES	31,348	8,941
TOTAL EXPENSES	\$ 210,341	\$ 51,572

SHERBURNE WOODS
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)
(PROJECT No. HAP PBA 901-02-05)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
PROJECT OPERATING ACCOUNT

FOR THE YEAR ENDED JULY 31, 2019

SOURCE OF FUNDS

Rental Operations

Income

Tenant Paid Rent	\$ 119,235	
HAP Rent Subsidy	141,573	

Total Rental Income

Service Income	2,640	
Interest Income	56	
Commercial Income	-	
Other Income	1,070	

Total Rental Operations Receipts

264,574

Expenses

Administrative	38,243	
Utilities	35,850	
Maintenance	53,892	
Interest - NHHFA Mortgage Note	25,616	
Interest - Other Notes	-	
General	31,348	
Other	-	

Total Rental Operations Disbursements

(184,949)

Cash Provided by Rental Operations

79,625

Amortization of Mortgage

14,302

Cash Provided by Rental Operations

After Debt Service

65,323

OTHER RECEIPTS

Due to Management Agent

-

Owner Advances

-

**Transfer from Restricted Cash Reserves
and Escrows**

43,443

43,443

OTHER DISBURSEMENTS OR TRANSFERS

**Transfer to Restricted Cash Reserves
and Escrows**

56,778

Purchase of Fixed Assets

12,000

Repayment of Owner Advances

5,266

Other Partnership Expenses

50

Transfers to Tenant Security Deposit Account

-

74,094

Net Increase or (Decrease) in Project Account Cash

34,672

Project Account Cash Balance at Beginning of Year

56,958

Project Account Cash Balance at End of Year

91,630

Composition of Project Account Cash

Balance at End of Year

91,630

Petty Cash

-

Unrestricted Reserve (if applicable)

Deconstructing Reserve

-

Operating Reserve

-

Other Reserve

-

Total Petty Cash and Unrestricted Reserves

-

Total Project Account Cash

at End of Year

\$ 91,630

SHERBURNE WOODS
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)
(PROJECT No. HAP PBA 901-02-05)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
PROJECT OPERATING ACCOUNT

FOR THE THREE MONTH PERIOD ENDED JULY 31, 2018

SOURCE OF FUNDS

Rental Operations

Income

Tenant Paid Rent	\$ 31,338	
HAP Rent Subsidy	34,745	

Total Rental Income

Service Income	670	\$ 66,083
Interest Income	9	
Commercial Income	-	
Other Income	582	

Total Rental Operations Receipts

67,344

Expenses

Administrative	14,673	
Utilities	6,553	
Maintenance	13,836	
Interest - NHHFA Mortgage Note	6,557	
Interest - Other Notes	-	
General	8,941	
Other	-	

Total Rental Operations Disbursements

(50,560)

Cash Provided by Rental Operations

16,784

Amortization of Mortgage

3,423

Cash Provided by Rental Operations

After Debt Service

13,361

OTHER RECEIPTS

Due to Management Agent

(7,046)

Owner Advances

-

**Transfer from Restricted Cash Reserves
and Escrows**

13,910

6,864

OTHER DISBURSEMENTS OR TRANSFERS

**Transfers to Restricted Cash Reserves
and Escrows**

12,881

Purchase of Fixed Assets

-

Repayment of Owner Advances

-

Other Partnership Expenses

-

Transfers to Tenant Security Deposit Accounts

-

12,881

Net Increase or (Decrease) in Project Account Cash

7,344

Project Account Cash Balance at Beginning of Year

49,614

Project Account Cash Balance at End of Year

56,958

Composition of Project Account Cash

Balance at End of Year

56,958

Petty Cash

-

Unrestricted Reserve (if applicable)

Decorating Reserve

-

Operating Reserve

-

Other Reserve

-

Total Petty Cash and Unrestricted Reserves

-

Total Project Account Cash

at End of Year

\$ 56,958

SHERBURNE WOODS
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)
(PROJECT No. HAP PBA 901-02-05)

SCHEDULE OF RESTRICTED CASH RESERVES AND ESCROWS

FOR THE YEAR ENDED JULY 31, 2019

<u>Description of Fund</u>	<u>Deposits</u>			<u>Withdrawals</u>	
	<u>Balance Beginning of Period</u>	<u>Transfers From Operations Account</u>	<u>Interest Earned</u>	<u>Transfers to Operations Account</u>	<u>Balance End of Period</u>
<u>Restricted Accounts:</u>					
Insurance Escrow	\$ 3,802	\$ 4,500	\$ 46	\$ 4,767	\$ 3,581
Tax Escrow	9,311	29,028	214	26,676	11,877
Replacement Reserve	111,486	23,250	2,135	12,000	124,871
Operating Reserve	65,873	-	1,238	-	67,111
Total Restricted Cash Reserves and Escrows	\$ 190,472	\$ 56,778	\$ 3,633	\$ 43,443	\$ 207,440

SCHEDULE OF SURPLUS CASH CALCULATION

JULY 31, 2019

NET INCOME	\$ 57,866
ADD: DEPRECIATION	23,180
DEDUCT REQUIRED PRINCIPAL REPAYMENTS	14,302
DEDUCT REQUIRED PAYMENTS TO REPLACEMENT RESERVES	23,250
ADD/DEDUCT NHHFA APPROVED ITEMS	
Repair and Maintenance Expenses Reimbursed Through Replacement Reserves	12,000
SURPLUS CASH (DEFICIT)	\$ 55,494

SHERBURNE WOODS
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)
(PROJECT No. HAP PBA 901-02-05)

YEAR-TO-DATE COMPILATION OF OWNERS' FEE/DISTRIBUTION

FOR THE YEAR ENDED JULY 31, 2019

<u>YEAR</u>	<u>MAXIMUM ALLOWABLE DISTRIBUTION</u>	<u>DISTRIBUTION RECEIVED</u>	<u>BALANCE</u>
12/31/2003	\$ 113,850	\$ -	\$ 113,850
12/31/2004	\$ 113,850	\$ -	\$ 227,700
12/31/2005	\$ 113,850	\$ -	\$ 341,550
12/31/2006	\$ 113,850	\$ -	\$ 455,400
12/31/2007	\$ 113,850	\$ -	\$ 569,250
12/31/2008	\$ 113,850	\$ -	\$ 683,100
12/31/2009	\$ 113,850	\$ -	\$ 796,950
12/31/2010	\$ 113,850	\$ -	\$ 910,800
12/31/2011	\$ 113,850	\$ -	\$ 1,024,650
12/31/2012	\$ 113,850	\$ -	\$ 1,138,500
12/31/2013	\$ 113,850	\$ -	\$ 1,252,350
12/31/2014	\$ 113,850	\$ -	\$ 1,366,200
12/31/2015	\$ 113,850	\$ -	\$ 1,480,050
12/30/2016	\$ 113,850	\$ -	\$ 1,593,900
12/30/2017	\$ 113,850	\$ -	\$ 1,707,750
7/31/2018	\$ 66,413	\$ -	\$ 1,774,163
7/31/2019	\$ 113,850	\$ -	\$ 1,888,013

SOUTHERN NEW HAMPSHIRE SERVICES, INC.

PO Box 5040, Manchester, NH 03108 - (603)668-8010

The Community Action Partnership for Hillsborough and Rockingham Counties

BOARD OF DIRECTORS - as of January 2020

Public Sector	Private Sector	Low-Income Sector	HS Policy Council
<u>Representing Manchester</u> Lou D'Allesandro Vice Chair Toni Pappas	<u>Representing Manchester</u> Peter Ramsey Term: 4/18-9/21 Carrie Marshall Gross Term: 9/17-9/20	<u>Representing Manchester</u> James Brown 9/18-9/21 Orville Kerr, Secretary Term 9/18-9/21 Anna Hamel Term Expires Sept. 2022	Alicia Webber Term begins 11/19
<u>Representing Nashua</u> Kevin Moriarty Treasurer	<u>Representing Nashua</u> Dolores Bellavance, Chairman Term: 9/18-9/21	<u>Representing Nashua</u> Bonnie Henault Term: 9/17-9/20 Shirley Pelletier Term: 9/17-9/20	
<u>Representing Towns</u> Thomas Mullins	<u>Representing Towns</u> German J. Ortiz	<u>Representing Towns</u>	
<u>Representing Rockingham County</u> Rep. Sherman Packard	<u>Representing Rockingham County</u>	<u>Representing Rockingham County</u>	

Professional Profile

Barbara A.F. DelloRusso

Summary of Qualifications

- Currently, Program Manager, English for New Americans Program, Manchester. 17+ classes, 190+ students, 14 instructors, 4 aides, 30+ community and student volunteers.
- 10+ Program Management and event planning
- 10+ years managing grant funded programs including HPOP that was managed from MCC.
- Experienced Academic Advisor/Career counselor (7+ years).
- Previously, Director, WorkReadyNH at NHTI. Liaison for all facets of the start-up program including building relationships, managing finances and the day to day operations.
- Developed curriculum for the NHTI WorkReady program.
- Ability to market programs and work closely with college marketing departments
- Experienced relationship builder with local and regional partners.
- Ability to facilitate/develop workshops.
- Experienced with recruiting, allocating resources, and managing the development and delivery of grant funded programs.
- Proficient with Microsoft Office Suite, Banner, Web CT, Blackboard. Ability to learn new systems quickly. Typing speed 90+ wpm.
- Personal background with starting a small business.

Education

- Spanish Immersion, Ecuador, Dec. 2018, continuing in 2019 via Skype. Institute Superior, Quito.
- Starting a Small Business, 12 week local class, *The Hippo*. 2017.
- M.Ed. May 2008. *Plymouth State University*. Adult Learning and TESOL. GPA: 4.0.
- TESOL Certificate. March 2004. *School of International Training*, Costa Rica.
- Month-long intensive course. Teaching English to Speakers of Other Languages.
- B.A. May 1994. *University of Southern Maine*, Anthropology/geography major with an emphasis in Biology, GPA: 3.64 *summa cum laude*.

Professional Academic Work Experience

Program Coordinator/Director, English for New Americans Adult Education Program,

SNHS, Manchester, NH August 2015 –

present

- Currently, Program Coordinator/Director, English for New Americans program, Manchester.
- Responsible for all aspects of the program, supervising, hiring, scheduling, grant writing, developing new programs, PR, program policies, tracking statistics, maintaining the Dept. of Education online database requirements, and maintaining sanity within the scope of running a program offsite from SNHS. Manage 22 classes, 20+ volunteers and currently a staff of 13 including 9 instructors.
- Developed curriculum for Healthcare Communications class.
- Work one on one with students ready for the workforce.

Director, WorkReadyNH at NHTI, Concord's Community College, Concord, NH

July 2013 – August 2015. Grant

funded.

- Managed all aspects of the start-up of the program at NHTI. Started on July 29, 2013, had the first class ready to go by October 1st.
- Dynamic leader in education providing an accessible, student-centered, quality program and support to its participants while supporting economic development to help people get back to work.
- Assembled and coordinated project staff, continued to supervise and provide leadership and support to the project team.
- Presented program information at job fairs, off-campus events, and campus open house events.
- Provided outreach to workforce partners, community businesses; attended business meetings, non-profit/partner meetings. Provided weekly presentations at NHES and other partner agencies.
- Responsible for the development of the soft skills curriculum modules on communication strengths, job/career search skills, and educational/career goals.
- Ability to create ongoing workshops such as: job searching, resume, and basic Word/Internet use.
- Advised all students in career/educational goals. Referred to appropriate on-campus departments.
- Had weekly contact with all prior students regarding questions, referrals, and advising. Helped students with next steps such as essays to get into another program.
- Planned WorkReadyNH Open House events and monthly orientation and student graduations.
- Managed project resource allocations through grant writing.
- Plan and schedule program timelines.
- Track project statistics using appropriate tools.

Academic Advisor/Career Counselor (Case Manager), Lutheran Social Services,
Health Profession Opportunity Project (HPOP). Managed the satellite office for HPOP at
Manchester Community College. May 2011- July 2013. Grant funded.

Employment and Educational Counselor (Work Resource Specialist), Southern New Hampshire Services)
Manchester and Nashua. September 2008 – July 2009 and October 2010 – May 2011: Grant ended.

Academic Resource and Information Coordinator, Granite State College, July 2009 – September 2010.
Position eliminated through GSC restructuring.

- Managed Manchester and Concord Student Resource Centers.
- One-on-one and group assistance with writing papers at the college level, career resources, job search, resume writing, time management and study skills.
- Provided research and information literacy instruction, design and deliver workshops at classes.
- Administered skills assessments and advised academic subject areas that needed development.
- Advisor for Accuplacer results, time management, testing anxiety, ADA compliance, and follow-up. Helped mediate student and instructor course issues.
- Provided help/tutoring with math, reading and sentence preparation, college writing skills, and PC Applications equivalent courses in person and for online students.
- Supported faculty with at-risk students.
- Worked closely with advisors to keep students on track for their testing assessments.
- Provided workshops on math preparation for Accuplacer.
- Advisor for DSST/CLEP/Accuplacer testing. Administrator and Event System manager. Responsible for troubleshooting problems during testing.

Academic Advisor/ESL Program Coordinator, Community Education. *New Hampshire Technical Institute*, Concord, 2001-2006 (part-time, grant funded). Also Interim positions as Walk-In Academic Advisor, and Running Start Coordinator.

Computer Skills

PC: Proficient in Microsoft Word, Excel, and PowerPoint. Student systems: Banner, Web CT, Blackboard.

Ongoing Professional Development/Outreach/Volunteer

Community Emergency Response Team Certification, Goffstown, NH

Concord Chamber of Commerce, Member Chamber Education Grants Committee, Member Chamber Connections Committee

NACADA, Linked-In with NACADA, ACPA, 603Networking, and the Professional Women's Network.

Motivational Interviewing certificates, NHEP.

Toastmasters International, attained Competent Toastmaster level (CTM)

Pauline Choy

Relevant Experience

OCT. 2018 - PRESENT

Southern New Hampshire Services, Manchester, NH - Adult Learner Services Coordinator

- Plan, set-up, coordinate all tutoring needs for ABE, HiSET, ESL, Distance Learning and Workplace Literacy programs.
- Update future grant proposals for the procurement of funds for all program continuation, revisions, amendments, and new funding applications. Prepare monthly, quarterly and annual reports to the Department of Education.
- Recruit, interview and train volunteer tutors to work with educationally disadvantaged adult learners, build database of tutor strengths and availabilities.
- Recruit, interview and assess progress of adult learners; make referrals to local agencies as needed.
- Coordinate classroom visitations and offsite appointments.
- Test and oversee student data; implement student mandated baseline/progress program and assessment plan.
- Maintain NH DOE database of all participants to record assessments, attendance and educational progress.
- Monitor budget and submit budget requests for the following fiscal year.
- Develop advertising and perform outreach with local community organizations to share resources and promote the program.

FEB. 2016 - FEB. 2017

Texas Health and Human Services, Texas City, TX - Medicaid Eligibility Specialist

- Accurately determined eligibility for long-term care services, Medicaid Programs and Supplemental Nutrition Assistance Program (SNAP) for the Elderly and People with Disabilities.
- Interviewed clients; documented financial information; determined benefits; verified case data; explained program benefits and requirements. Used TIERS (Texas Integrated Eligibility Redesign System), BPR (Business Process Redesign), Data Broker to identify case discrepancies reducing error and potential fraud.

FEB. 2012 - FEB. 2016

Galveston College, Galveston, TX - HSI STEM - TITLE V Grant Assistant

- Maintained all documentation and reports for two Dept. of Education grants: HSI STEM (5M budget) and Title V (2.5M budget). Developed budget and justification of expenditures spreadsheets to monitor HSI STEM and Title V grant objectives and goals.
- Obtained quotes from vendors for STEM lab and classroom equipment and software. Processed purchase requisitions for routine/non-routine, operational and indirect grant related supplies and equipment in accordance with college procurement rules and guidelines. Performed budget transfers and check requests.
- Accounted for reconciliations and monthly drawdowns to assure charges were to the correct accounts.
- Assisted in the development and logistics of the renovation/construction of five STEM labs which met 100% safety standards. Worked with IT to update classrooms with SMART equipment and class capture technology.
- Counted and compiled information on receipt of equipment and supplies and added to inventory records pursuant to EDGAR (Education Department General Administrative Regulations).
- Created personnel action requests to hire STEM faculty. Set-up teaching demos.
- Updated all course schedule and course catalog information in Sharepoint. Utilized Data1st College4.3.

- Was responsible for project requests

ctions), special events requests, instructors and tutors,

MAR. 2010 - JULY 2011

First American Financial, Galveston, TX - Researcher/ Analyst II

MAR. 2009 - MAR. 2010

Galveston Housing Authority, Galveston, TX - Case Manager/ Housing Specialist

SEPT. 2008 - MAR. 2017

College of the Mainland, Texas City, TX - Adjunct Instructor

- Provided English as a Second Language and English Language Civics to multi-level adult education class. Taught GED/ABE/ College Readiness/ Workforce Training lessons. Registered students and conducted TABE, Pre-GED and BEST Plus testing. Used progress training according to state guidelines to evaluate student scores and make determinations as to level appropriate curriculum.
- Implemented individual learning plans and continual assessment of students. Advised students as to the meaning of his/her performance on tests.
- Conducted new semester GED orientation. Maintained official student records in TEAMS (Texas Educating Adults Management System). Worked collaboratively with other instructors to recruit and retain students.

JULY. 2008 - DEC. 2008

Sheffield - Iraan ISD, Galveston, TX - ELA/ Computer Lab Instructor

- Implemented Reading Plus curriculum for at-risk youth (ages 16-19) for Seaborn High School. Administered and scored reading level placement testing. Participated in Open House and registration. Interviewed prospective cadets.

NOV. 2001 - FEB. 2008

Architectural Office Aroid, Strullendorf, GE - Office Coordinator

Self-Employed, Strullendorf, GE - English Tutor

- Tutored German *Realschule* and *Gymnasium* students. Edited and proofread upper-level English coursework.

SEPT. 1995 - NOV. 2001

279th Base Support Battalion - Bamberg, GE

- Central Texas College - *Test Examiner*
- Army Community Service - *Family Advocacy Program Assistant*
- Public Affairs - *Public Affairs Officer*
- Equal Employment Opportunity - *EEO Program Assistant/ EEO Counselor*
- Youth Services, School Age Services, Teen Services - *Independent Contractor*

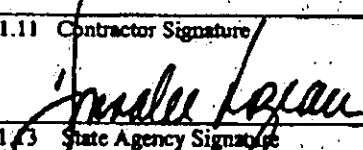

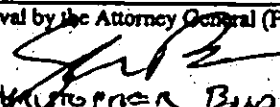
EDUCATION - UMASS Amherst, Amherst, MA - BDIC Urban Studies

Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name Department of Education, Bureau of Adult Education		1.2 State Agency Address 21 South Fruit Street, Suite 20 Concord, NH 03301	
1.3 Contractor Name Southern New Hampshire Services (Portsmouth)		1.4 Contractor Address 40 Pine Street Manchester, NH 03103	
1.5 Contractor Phone Number (603) 668-8010	1.6 Account Number See Exhibit C	1.7 Completion Date June 30, 2023	1.8 Price Limitation \$515,408.53
1.9 Contracting Officer for State Agency Sarah Bennett		1.10 State Agency Telephone Number (603) 271-6701	
1.11 Contractor Signature  Date: 5/13/2020		1.12 Name and Title of Contractor Signatory Donnalce Lozéau, Executive Director	
1.13 State Agency Signature  Date: 5-19-20		1.14 Name and Title of State Agency Signatory Frank Edelblut, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/26/20			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

County of Hillsborough, ss.
 State of New Hampshire
 On this 13th day of May, 2020
Donnalce Lozéau
 known to me or proven to be the instrument subscriber,
 personally appeared before me and acknowledged that
 he/she executed the foregoing instrument.
Debra D. Stohrer, Notary Public

DEBRA D. STOHRE
 Notary Public - New Hampshire
 My Commission Expires November 18, 2020

Page 1 of 4

Contractor Initials DL
 Date 5/13/2020

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. **CONTRACTOR'S RELATION TO THE STATE.** In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. **INDEMNIFICATION.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("Workers' Compensation").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. **SPECIAL PROVISIONS.** Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. **SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

**EXHIBIT A
SPECIAL PROVISIONS**

1. The Contractor must comply with the following provisions:

- Exhibit D: Contractor Obligations
- Exhibit E: Federal Debarment and Suspension
- Exhibit F: Anti-Lobbying
- Exhibit G: Rights to Inventions Made Under a Contract, Copy Rights and Confidentiality
- Exhibit H: Compliance with the provisions of the US Code of Federal Regulations 34 CFR 364 and the following US Circular if applicable: Office of Management and Budget (OBM) Circular A-110 "Uniform Administrative Non-Profit Organizations"
- Exhibit I: Attestation for the US Department of Education General Education Provisions Act (GEPA)
- Exhibit J: Buy American Statement in accordance with Section 502 of the Workforce Innovation and Opportunity Act of 2014

2. The Contractor must sign annual General Assurances from the NH Department of Education, Bureau of Federal Compliance and the Program Assurances included in Exhibit B: Scope of Services.

Contractor Initials

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EXHIBIT B SCOPE OF SERVICES

The vision for Adult Education and Literacy Services in New Hampshire is a regional system of providers providing comprehensive services below the secondary level including English as a second language in order to prepare adults to transition successfully into postsecondary education, training and/or employment.

Southern New Hampshire Services (Portsmouth), Manchester, NH will provide the following services:

Adult Education & Literacy Activities

Responsiveness to Regional Need

- The Contractor is responsible for identifying the educational needs of the region by using data from US Census's American Community Survey to target, recruit, and serve individuals without a high school diploma and English language learners.
- The Contractor is responsible for using NH Employment Security data and State Workforce Board Sector-Based Initiatives to identify regional economic needs and to incorporate preparation of individuals for sector initiatives, assisting individuals with transition into economic stability through employment and participation in the development of career pathways.
- The Contractor is responsible for using local resources to identify the social and cultural needs of the region and include programming to address the diverse needs of the population, provide soft skills training and foster the development of cultural competence.
- The Contractor is responsible for coordinating services between other adult education centers and community organizations to ensure the non-duplication of services; the capacity to serve the local need; the seamless transition of participants between educational levels; and the transition of participants into postsecondary education, training and/or employment.

Serving the Most in Need

- The Contractor is responsible for identifying, recruiting, and serving students who are most in need of adult education including individuals with low levels of literacy skills and English language learners, including those who may be above the Advanced ESL level, but still eligible for adult basic or secondary education activities.
- The Contractor is responsible for serving the needs of individuals with disabilities including physical, emotional, social, and learning disabilities.
- The Contractor is responsible for serving the needs of individuals with barriers to employment including displaced homemakers, low-income individuals, ex-offenders, and others.
- The Contractor must promote concurrent enrollment in programs and activities under WIOA Title I, Title III and Title IV.
- The Contractor will provide staff, or access to services provided by another adult education center through a formal agreement, for the following duties:

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- Program Director – general administration, budgeting, serve as the WIOA representative, liaison with local employers and other adult education centers
- Counselor – assist participants with barriers to attendance, liaison with community organizations, provide career counseling and transition planning services
- Intake & Assessment Specialist – assist participant with the intake process, administer assessments in accordance with the publisher requirements, report assessment results
- Data Entry Specialist – enter all intake, enrollment, assessment data, check for validity and accuracy, produce ad hoc reports and required quarterly/annual reports, serve as a local expert for the data system
- Coordinator of Volunteers – recruit and train volunteers, match volunteer tutors with participants unable to attend classes, orient and monitor participants including the development of an individual learning plan, provide instructional materials for participants/tutors, coordinate with local communities to provide space for tutoring outside of the center, coordinate volunteers in the classroom
- Distance Learning Coordinator – assign and monitor participant who are unable to attend classes, assist instructors and tutors with distance learning, produce reports as needed, enter attendance data, provide training on contracted software to local staff and participants
- The Contractor must identify whether the region has a demonstrated need for additional English language acquisition and civics education programs.

Service Delivery Format and Schedules

- The Contractor must have a delivery method, location(s), and schedule that enable individuals to attend and complete the program including access to year-round programming.
- Open enrollment or managed enrollment and flexible scheduling are highly encouraged.
- The Contractor must be able to provide outreach/satellite services, or arrange access to, tutorial services for individuals in the region who are unable to attend regularly-scheduled classes. Tutorial services should be provided through appropriately trained volunteers.
- The Contractor must have a plan for handling waiting lists.

Proposed Curricula and Contextualized Instruction

- The Contractor is required to provide a standards-based curriculum that is aligned with the College & Career Readiness Standards for Adult Education and/or the English Language Proficiency Standards published by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE).
- The Contractor is required to provide contextualized instruction that includes the use of occupationally relevant materials.
- The Contractor, its officers, employees, agents or members, may assume full political, religious, and citizenship responsibilities, but shall refrain from exploiting the instructional responsibility of his/her professional position. Material presented to students shall be relevant to the course and appropriate to the maturity and achievement level of the students. The Contractor, its officers, employees, agents or members will at all times strive to promote tolerance for the views and opinions of others and for the right of individuals to form and hold differing views and opinions. The Contractor, its officers,

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employees, agents or members, will encourage the student to study varying points of view and respect his/her right to form his/her own judgment.

Alignment with the State Workforce Plan

- The Contractor is required to align its program with the goals and mission of the State Workforce Plan and contribute to the strategies outlined in the Plan including the use of data to inform program decisions and improve program performance.
- The Contractor is required to participate in state leadership activities including participation in adult education committees or advisory boards, membership in regional/national education consortia, and through attending professional development activities.
- The Contractor is required to coordinate with other local NH Works partners including participation or representation in partner meetings; establishing referral procedures; ensuring direct access to adult education services; and contributing to the development of career pathways.
- The Contractor must provide instruction delivered by well-trained instructors which may include evaluation through the OCTAE Teacher Effectiveness model and the Adult Education Teacher Competencies.

Intensity, Quality and Best Practices

- The Contractor must define sufficient intensity and quality and have a plan for how the program will meet that standard to enable participants to achieve substantial learning gains. The Bureau of Adult Education has established a full-time equivalent (FTE) as 60 hours of instruction per year.
- The Contractor must use instructional practices that include the essential components of reading at all levels.
- The Contractor must integrate workforce preparation activities for all students.
- The Contractor must base its instruction on best practices derived from the most rigorous research available and appropriate, including scientifically valid research and effective educational practice.

Integration of Technology Services and Digital Systems

- The Contractor must incorporate digital literacy instruction for all students at all levels.
- The Contractor must include distance learning options, including technology-enhanced curricula, as a part of its delivery system including a policy for selecting appropriate students, facilitating distance learning, and a plan for how distance learning will be used.
- The Contractor must incorporate the use of a variety of technology services in the classroom.

Meeting Program Outcomes

- The Contractor must pretest 100% of all enrolled students using a National Reporting System-approved assessment within 12 hours of enrollment.
- The Contractor must posttest all eligible students after an appropriate number of instructional hours as defined in the NH Assessment and Data Policy.
- The Contractor must conduct follow up surveys with all enrolled participants for whom data matching is unavailable as required by the National Reporting System to collect

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performance indicator data and measurable skills gains in accordance with National Reporting System requirements. A minimum of a 75% response rate is required.

- The Contractor must set program target rates and assess progress toward those targets on a quarterly basis in order to assist the State with meeting the performance outcomes set by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE) as indicated below:

Primary Indicators of Performance	2020-2021*	2021-2022	2022-2023**
Employment in the Second Quarter after Exit	21%	22%	TBA
Employment in the Fourth Quarter after Exit	23%	24%	TBA
Median Earnings in the Second Quarter after Exit	\$5,239	\$5,250	TBA
Credential Attainment Rate	18%	19%	
Measurable Skill Gains			TBA
For Adult Basic Education	29%	30%	TBA
For English as a Second Language	29%	30%	TBA

** Targets may be adjusted due to the COVID-19 disruption to instruction. The Contractor will be required to contribute to any revised state performance targets as negotiated.*

***To be based on State negotiations with OCTAE in the spring of 2022.*

Reporting

- The Contractor is required to use the data system provided by the NH Bureau of Adult Education to collect data for federal reporting in accordance with the NH Data and Assessment Policy.
- A designated representative from the Contractor must be trained to use the data system. All data must be entered on a bi-weekly basis.
- The Contractor must analyze its program data on a quarterly basis, as well as provide an annual self-assessment summary, to inform program decisions and set goals for improvement.
- The Contractor must request social security numbers, in accordance with 5 U.S.C. § 552a, for all participants over the age of 18. The Contractor will aid students, who do not possess a social security number, in applying for a social security number. Students who fail to provide a social security number will be indicated in the data system in order to assist with National Reporting System (NRS) for Adult Education requirements such as student outcome follow and data matching purposes for federal Workforce Innovation and Opportunity Act employment measures.

Event of Default

- Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"): failure to perform the Services satisfactorily or on schedule (to include failure to provide; failure to submit any report required hereunder; and/or failure to perform any other covenant, term or condition of this Agreement. Upon the occurrence of any Event of Default, the new Hampshire Department of Education may take any one, or more, or all, of the following actions: give the Contractor a written notice specifying the Event of Default and requiring it to be

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remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination; give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor; set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

Contractor Initials

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**EXHIBIT C
METHOD OF PAYMENT**

Estimated Budget

This contract is funded with Federal Funds from the US Department of Education made available under the Workforce Innovation and Opportunity Act (WIOA) of 2014, Title II for the purpose of the delivery of adult education and literacy services and State General Funds under Adult Education.

The following table includes an estimated budget for adult education and literacy activities:

	FY21	FY22	FY23	Total
Salaries	\$95,341.50	\$98,201.75	\$101,147.80	\$294,691.05
Benefits	\$29,088.25	\$29,960.90	\$30,859.72	\$89,908.87
Purchase Property Services	\$21,252.00	\$21,889.56	\$22,546.25	\$65,687.81
Other Purchased Property Service	\$1,680.00	\$1,730.40	\$1,782.31	\$5,192.71
Supplies	\$4,644.00	\$4,783.32	\$4,926.82	\$14,354.14
Indirect Costs	\$14,744.56	\$15,186.89	\$15,642.50	\$45,573.95
Total	\$166,750.31	\$171,752.82	\$176,905.40	\$515,408.53

1. Annual funding amounts disbursed through this contract agreement shall be determined based on actual WIOA federal awards for the delivery of adult education and literacy services and state funds received for the program year covered under this agreement, which may be less or more than estimated but may not exceed in the aggregate the total maximum amount authorized via this contract agreement.
2. The DOE reserves the right to increase and/or decrease contract funds subject to continued availability of Federal Funds, satisfactory performance of services, and approval by the Governor and Executive Council.
3. The Contractor must have written authorization from the DOE prior to using contract funds to purchase any property or equipment with a cost in excess of \$250.00 and with a useful life beyond one-year, and shall maintain an inventory of property and equipment either purchased or leased with funds made available through this contract.
4. The Bureau of Adult Education reserves the right to request ad hoc financial and/or participant status reports in the event further information is needed to evaluate program effectiveness as deemed reasonable and necessary by the DOE and/or the State of New Hampshire.
5. The Contractor is solely responsible for paying to the DOE any disallowed costs associated with the misappropriation of Federal Funds and/or costs expended on individuals who were erroneously determined to be eligible for WIOA services. Disallowed costs may not be paid with Federal Funds, regardless of the funding source.

Contractor Initials

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bc
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6. Line items in this budget may be adjusted, one to the other, of the indicated amount but in no instance can the total budget exceed the price limitation. The Contractor must receive Department of Education approval prior to transferring from one line to another.

Limitation on Price: This Contract will not exceed \$515,408.53 without written modification signed by the parties of this agreement and approved by the Governor and Council.

Source of Funding: Funding for this contract is 65% State Funds from the account titled 4039 Adult Education Match Funds and 35% Federal Funds from the account titled 4037 Adult Education Federal Funds, as follows:

Account Numbers: 06-56-56-562010-40390000-601
06-56-56-562010-40370000-072

Acct	Class	Name	FY21	FY22	FY23	Total
4039	601	Adult Education State Match	\$108,387.70	\$111,639.33	\$114,988.51	\$335,015.54
4037	72	Adult Education Federal Funds	\$58,362.61	\$60,113.49	\$61,916.89	\$180,392.99
		TOTALS	\$166,750.31	\$171,752.82	\$176,905.40	\$515,408.53

The Contractor is also required to provide a 25% local match as follows:

	FY21	FY22	FY23	Total
Local Match	\$41,687.58	\$42,938.20	\$44,226.35	\$128,852.13

Method of Payment:

The Contractor shall be paid on a monthly basis through the NH Department of Education's Grants Management System.

1. Payments for services under this contract are limited to reimbursement for actual expenses incurred in the fulfillment of this agreement during the contract period. Reimbursement for expenses incurred after June 30, 2023 shall not be accepted for payment.
2. A final payment request shall be submitted no later than forty-five (45) days after the contract ends. Failure to submit the invoice by this date could result in non-payment.
3. The Contractor shall maintain sufficient documentation on file in their offices to support invoices, and make such documentation available for review by authorized NH DOE, Bureau of Adult Education and/or its auditors.
4. The Contractor shall adhere to all cash management policies and procedures stipulated in the body of this agreement, and all other applicable WIOA federal, State, and the DOE cash management regulations and policies, including monthly accrual reporting.

Contractor Initials: *ML*

Date: *5/13/2020*

EXHIBIT D

Contractor Obligations

Contracts in excess of the simplified acquisition threshold (currently set at \$250,000) must address **administrative, contractual, or legal remedies** in instances where the contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. Reference: 2 C.F.R. § 200.326 and 2 C.F.R. 200, Appendix II, required contract clauses.

The contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the contractor's actions pertaining to this contract.

The Contractor, certifies and affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

Breach

A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

Fraud and False Statements

The Contractor understands that, if the project which is the subject of this Contract is financed in whole or in part by federal funds, that if the undersigned, the company that the Contractor represents, or any employee or agent thereof, knowingly makes any false statement, representation, report or claim as to the character, quality, quantity, or cost of material used or to be used, or quantity or quality work performed or to be performed, or makes any false statement or representation of a material fact in any statement, certificate, or report, the Contractor and any company that the Contractor represents may be subject to prosecution under the provision of 18 USC § 1001 and § 1020.

Environmental Protection

(This clause is applicable if this Contract exceeds \$150,000. It applies to Federal-aid contracts only.)

The Contractor is required to comply with all applicable standards, orders or requirements issued under Section 306 of the Clean Air Act (42 U.S.C. 1857 (h)), Section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency (EPA) regulations (40 CFR Part 15) which prohibit the use under non-exempt Federal contracts, grants or loans of facilities included on the EPA List of Violating Facilities. Violations shall be reported to the FHWA and to the U.S. EPA Assistant Administrator for Enforcement.

Procurement of Recovered Materials

In accordance with Section 6002 of the Solid Waste Disposal Act (42 U.S.C. § 6962), State agencies and agencies of a political subdivision of a state that are using appropriated Federal funds for procurement must procure items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired in the preceding fiscal year exceeded \$10,000; must procure solid waste management services in a manner that maximizes energy and resource recovery; and must have established an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Contractor Initials *MC*

Date *5/13/2020*

Exhibit E

Federal Debarment and Suspension

- a. By signature on this Contract, the Contractor certifies its compliance, and the compliance of its Sub-Contractors, present or future, by stating that any person associated therewith in the capacity of owner, partner, director, officer, principal investor, project director, manager, auditor, or any position of authority involving federal funds:
 1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any Federal Agency;
 2. Does not have a proposed debarment pending;
 3. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any Federal Agency within the past three (3) years; and
 4. Has not been indicted, convicted, or had a civil judgment rendered against the firm by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.
- b. Where the Contractor or its Sub-Contractor is unable to certify to the statement in Section a.1. above, the Contractor or its Sub-Contractor shall be declared ineligible to enter into Contract or participate in the project.
- c. Where the Contractor or Sub-Contractor is unable to certify to any of the statements as listed in Sections a.2., a.3., or a.4., above, the Contractor or its Sub-Contractor shall submit a written explanation to the DOE. The certification or explanation shall be considered in connection with the DOE's determination whether to enter into Contract.
- d. The Contractor shall provide immediate written notice to the DOE if, at any time, the Contractor or its Sub-Contractor, learn that its Debarment and Suspension certification has become erroneous by reason of changed circumstances.

Contractor Initials

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Exhibit F

Anti-Lobbying

The Contractor agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, execute the following Certification:

The Contractor certifies, by signing and submitting this contract, to the best of his/her knowledge and belief, that:

- a. No federal appropriated funds have been paid or shall be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence any officer or employee of any State or Federal Agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any Federal contract, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract grant, loan, or cooperative agreement.
- b. If any funds other than federally appropriated funds have been paid or shall be paid to any person for influencing or attempting to influence an officer or employee of any Federal Agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit the "Disclosure of Lobbying Activities" form in accordance with its instructions (<http://www.whitehouse.gov/omb/grants/sfillin.pdf>).
- c. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making and entering into this transaction imposed by Section 1352, Title 31, and U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.
- d. The Contractor also agrees, by signing this contract that it shall require that the language of this certification be included in subcontracts with all Sub-Contractor(s) and lower-tier Sub-Contractors which exceed \$100,000 and that all such Sub-Contractors and lower-tier Sub-Contractors shall certify and disclose accordingly.
- e. The DOE shall keep the firm's certification on file as part of its original contract. The Contractor shall keep individual certifications from all Sub-Contractors and lower-tier Sub-Contractors on file. Certification shall be retained for three (3) years following completion and acceptance of any given project.

Contractor Initials ML
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Exhibit G

Rights to Inventions Made Under a Contract, Copy Rights and

Confidentiality Rights to Inventions Made Under a Contract or Agreement

Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the DOE.

Any discovery or invention that arises during the course of the contract shall be reported to the DOE. The Contractor is required to disclose inventions promptly to the contracting officer (within 2 months) after the inventor discloses it in writing to contractor personnel responsible for patent matters. The awarding agency shall determine how rights in the invention/discovery shall be allocated consistent with "Government Patent Policy" and Title 37 C.F.R. § 401.

Confidentiality

All Written and oral information and materials disclosed or provided by the DOE under this agreement constitutes Confidential Information, regardless of whether such information was provided before or after the date on this agreement or how it was provided.

The Contractor and representatives thereof, acknowledge that by making use of, acquiring or adding to information about matters and data related to this agreement, which are confidential to the DOE and its partners, must remain the exclusive property of the DOE.

Confidential information means all data and information related to the business and operation of the DOE, including but not limited to all school and student data contained in NH Title XV, Education, Chapters 186-200.

Confidential information includes but is not limited to, student and school district data, revenue and cost information, the source code for computer software and hardware products owned in part or in whole by the DOE, financial information, partner information (including the identity of DOE partners), Contractor and supplier information, (including the identity of DOE Contractors and suppliers), and any information that has been marked "confidential" or "proprietary", or with the like designation. During the term of this contract the Contractor agrees to abide by such rules as may be adopted from time to time by the DOE to maintain the security of all confidential information. The Contractor further agrees that it will always regard and preserve as confidential information/data received during the performance of this contract. The Contractor will not use, copy, make notes, or use excerpts of any confidential information, nor will it give, disclose, provide access to, or otherwise make available any confidential information to any person not employed or contracted by the DOE or subcontracted with the Contractor.

Ownership of Intellectual Property

The DOE shall retain ownership of all source data and other intellectual property of the DOE provided to the Contractor in order to complete the services of this agreement. As well the DOE will retain copyright ownership for any and all materials, patents and intellectual property produced, including, but not limited to, brochures, resource directories, protocols, guidelines, posters, or reports. The Contractor shall not reproduce any materials for purposes other than use for the terms under the contract without prior written approval from the DOE.

Contractor Initials

Date 5/13/2020

EXHIBIT H

STATEMENT of ACCEPTANCE of Special Provisions

The organization will comply with the provisions of the US Code of Federal Regulations 34 CFR 364 and the following US Circular, if applicable: Office of Management and Budget (OBM) Circular A-110 "Uniform Administrative Non-Profit Organizations."

Superintendent of Schools or
Chief Officer of Agency:

Signature

Local Director of Project:

Signature

Date Signed:

Contractor Initials

Date

EXHIBIT I

**GENERAL EDUCATION PROVISIONS ACT (GEPA) Sec. 427 Attestation –
WORKFORCE INVESTMENT ACT, TITLE II – ADULT EDUCATION AND FAMILY
LITERACY**

This attestation outlines the steps that Southern NH Services - Portsmouth will ensure be taken should the Adult Education application be funded.

The purpose of this requirement is to assist the United States Department of Education in implementing its mission to ensure equal access to education and to promote educational excellence.

If funded, the following steps will be taken to ensure equitable access to and equitable participation in the project or activity to be conducted with federal adult education assistance by addressing the access needs of students, teachers, and other program beneficiaries in order to overcome barriers to equitable participation, including barriers based on gender, race, color, national origin, disability and age.

The Act highlights six types of barriers that can impede equitable access or participation: gender, race, national origin, color, disability, or age. Based on local circumstances, determine whether these or other barriers may prevent students, teachers, etc., from such access or participation in the federally-funded project or activity. Please describe the steps to be taken to comply with the GEPA requirements.

The SNHS-Portsmouth Adult Education Program adheres to all agency written policies with regard to non-discrimination based upon gender, race, national origin, color, disability, or age. In addition, we adhere to the ADA federal regulations for individuals with disabilities. SNHS-PAE Program has operated for 24 years, during which time has followed these regulations and works directly with these specifically identified barriers in the recruitment of learners and hiring of staff. Staff participate routinely in professional development activities that inform them of the nature of these and other barriers, which in turn is used to inform their instruction. The Program Counselor on staff is the Identified Disabilities Coordinator and, as such, serves as the point person for support, research and referral and identifying accommodations as available. This staff position is responsible to attend mandated and elective professional development opportunities throughout each program year. Regularly scheduled staff meetings are used to identify and address any of these six (6) barriers, along with others that impact our services.

Project Director: (Name and Title) Kristie Conrad, Program Manager

Signature of Project Director: Kristie Conrad Date: 5/12/20

Contractor Initials JK
Date 5/13/2020

EXHIBIT J

BUY AMERICA ACT

PURCHASE OF AMERICAN-MADE EQUIPMENT AND PRODUCTS.— In the case of any equipment or product that may be authorized to be purchased with financial assistance provided using funds made available under title I or II or under the Wagner-Peyser Act (29 U.S.C. 49 et seq.), it is the sense of Congress that entities receiving the assistance should, in expending the assistance, purchase only American-made equipment and products.

This statement is provided in accordance with Section 502 of the Workforce Innovation and Opportunities Act of 2014.

Contractor Initials DL
Date 5/13/2020

State of New Hampshire

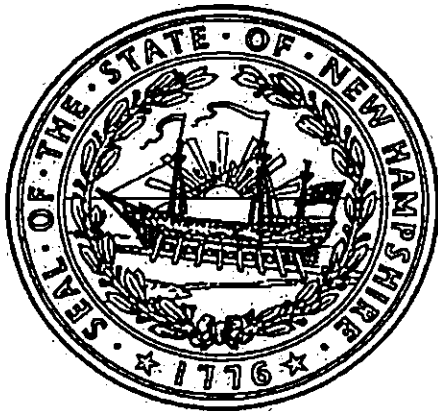
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that SOUTHERN NEW HAMPSHIRE SERVICES 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: 65506

Certificate Number: 0004913065



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 12th day of May A.D. 2020.

A handwritten signature in black ink, appearing to read "Wm Gardner".

William M. Gardner
Secretary of State

CERTIFICATE OF VOTES

(Corporate Authority)

I, Orville Kerr, Clerk/Secretary of Southern New Hampshire Services, Inc.
(name) (Corporation name)

(hereinafter the "Corporation"), a New Hampshire corporation, hereby certify that: (1) I am the duly
(state)
elected and acting Clerk/Secretary of the Corporation; (2) I maintain and have custody and am familiar with the
minute books of the Corporation; (3) I am duly authorized to issue certificates with respect to the contents of such
books; (4) that the Board of Directors of the Corporation have authorized, on September 7, 2019, such authority
(date)
to be in force and effect until June 30, 2023.
(contract termination date)

The person(s) holding the below listed position(s) are authorized to execute and deliver on behalf of the
Corporation any contract or other instrument for the sale of products and services:

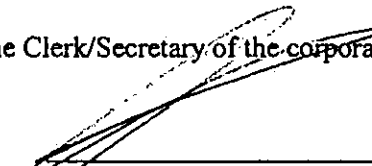
Donnalee Lozeau
(name)
James Chaisson
(name)
Ryan Clouthier
(name)
Ron Ross
(name)

Executive Director
(position)
Chief Fiscal Officer
(position)
Deputy Director
(position)
Housing Fiscal Officer
(position)

(5) the meeting of the Board of Directors was held in accordance with New Hampshire
(state of incorporation)

law and the by-laws of the Corporation; and (6) said authorization has not been modified, amended or rescinded
and continues in full force and effect as of the date hereof.

IN WITNESS WHEREOF, I have hereunto set my hand as the Clerk/Secretary of the corporation this
13th day of May, 2020.


Clerk/Secretary

STATE OF NEW HAMPSHIRE
COUNTY OF HILLSBOROUGH

On this 13th day of May, 2020, before me, Debra Stohrer the
undersigned Officer, personally appeared Orville Kerr who acknowledged her/himself to be
the Secretary of Southern New Hampshire Services, Inc., a corporation and that
she/he as such Secretary being authorized to do so, executed the foregoing instrument for the
purposes therein contained.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

Debra Stohrer
Notary Public
DEBRA D. STOHRER
Notary Public - New Hampshire
My Commission Expires November 18, 2020

Commission Expiration Date:



SOUTNEW-12

DCOMEAU

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/12/2020

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 License # 1780862
HUB International New England
600 Longwater Drive
Norwell, MA 02061-9146

CONTACT NAME:
PHONE (A/C, No, Ext): (781) 792-3200 FAX (A/C, No): (781) 792-3400
E-MAIL ADDRESS:

INSURER(S) AFFORDING COVERAGE

NAIC #

INSURER A: Cincinnati Insurance Company 10677

INSURER B: Eastern Alliance Insurance Company 10724

INSURER C:

INSURER D:

INSURER E:

INSURER F:

INSURED

Southern New Hampshire Services Inc.
40 Pine Street
Manchester, NH 03103

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR		ETD0575915	4/1/2020	4/1/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPROP AGG \$ 2,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:					
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY Comp: \$500 Ded <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY Coll: \$1,000 Ded		ETA0575919	4/1/2020	4/1/2021	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 DED <input checked="" type="checkbox"/> RETENTION \$ 0		ETD0575915	4/1/2020	4/1/2021	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	03-0000112165-02	12/31/2019	12/31/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Professional Liab		ETD0575915	4/1/2020	4/1/2021	\$2,000,000 Aggregate
A	Crime		ETD0575915	4/1/2020	4/1/2021	Employee Dishonesty 250,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Workers Compensation Covered States (A): NH, ME

CERTIFICATE HOLDER

CANCELLATION

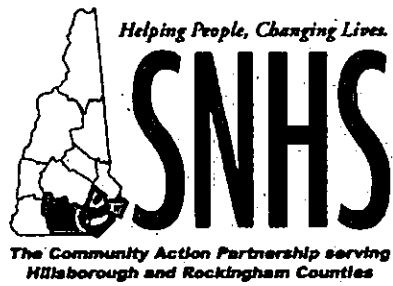
NH Department of Education Bureau of Adult Education
21 South Fruit St., Suite 20
Concord, NH 03301

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

Mission Statement

The Mission of Southern New Hampshire Services is to provide activities designed to assist low-income participants, including the elderly poor, to secure and retain meaningful employment, attain an adequate education, and make better use of available income; to ameliorate the causes of poverty within the community; to meet urgent and immediate individual and family needs, including health, nutrition, housing and employment-related assistance; and to address the problems and barriers which block the achievement of self-sufficiency.



SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SINGLE AUDIT REPORT

YEAR ENDED JULY 31, 2019

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SINGLE AUDIT REPORT

YEAR ENDED JULY 31, 2019

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Financial Report	

OUELLETTE & ASSOCIATES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Mark R. Carrier, C.P.A.
Michael R. Dunn, C.P.A.
Jonathan A. Hussey, C.P.A., M.S.T.
Steven R. Lamontagne, C.P.A.

Gary W. Soucy, C.P.A.
Gary A. Wigan, C.P.A.
C. Joseph Wolverton, Jr., C.P.A.

**Independent Auditor's 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
Southern New Hampshire Services, Inc. and Affiliate
Manchester, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined financial statements of Southern New Hampshire Services, Inc. (the Organization) and affiliate, which comprise the combined statement of financial position as of July 31, 2019, and the related combined statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the combined financial statements, and have issued our report thereon dated February 12, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the combined financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization's combined 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 may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

Ouellette & Associates, P.A.
Certified Public Accountants

February 12, 2020
Lewiston, Maine

OUELLETTE & ASSOCIATES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Mark R. Carrier, C.P.A.
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C. Joseph Wolverton, Jr., C.P.A.

**Independent Auditor's Report on Compliance for Each Major Program and on
Internal Control over Compliance and Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance**

To the Board of Directors
Southern New Hampshire Services, Inc. and Affiliate
Manchester, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Southern New Hampshire Services, Inc. (the Organization) and affiliate'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 Southern New Hampshire Services, Inc. and affiliate's major federal programs for the year ended July 31, 2019. Southern New Hampshire Services, Inc. and affiliate's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Southern New Hampshire Services, Inc. and affiliate's compliance.

Opinion on Each Major Federal Program

In our opinion, Southern New Hampshire Services, Inc. and affiliate 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 July 31, 2019.

Report on Internal Control over Compliance

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

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the combined financial statements of Southern New Hampshire Services, Inc. and affiliate as of and for the year ended July 31, 2019, and have issued our report thereon dated February 12, 2020, which contained an unmodified opinion on those combined financial statements. Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the combined 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 combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined 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 combined financial statements as a whole.

Ouellette & Associates, P.A.
Certified Public Accountants

February 12, 2020
Lewiston, Maine

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FISCAL YEAR ENDED JULY 31, 2019

Federal Grantor Pass-through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Identifying Number	Subrecipient Expenditures	Federal Expenditures
FEDERAL AWARDS				
<u>U.S. Department of Agriculture:</u>				
<i>Pass-Through State of New Hampshire Department of Health and Human Services</i>				
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	184NH703W1003	\$ -	\$ 1,228,016
	10.557	174NH703W1003		114,692
				<u>1,342,708</u>
<i>Pass-Through Belknap Merrimack Community Action Program</i>				
Commodity Supplemental Food Program	10.565	201818Y800544		100,632
	10.565	201919Y800544		8,409
				<u>109,241</u>
<i>Pass-Through State of New Hampshire Department of Education</i>				
Child and Adult Care Food Program	10.558			1,046,749
Summer Food Service Program for Children	10.559			126,951
				<u>1,173,700</u>
Total U.S. Department of Agriculture			\$ -	\$ 2,623,649
<u>U.S. Department of Housing and Urban Development:</u>				
<i>Direct Program</i>				
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249		\$ -	\$ 520,382
<i>Pass-Through State of New Hampshire Department of Health and Human Services</i>				
Emergency Solutions Grant Program	14.231	E17-DC-33-0001		93,004
<i>Pass-Through Belknap Merrimack Community Action Program</i>				
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900			4,000
				<u>4,000</u>
Total U.S. Department of Housing and Urban Development			\$ -	\$ 617,386
Subtotal			\$ -	\$ 3,243,035

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FISCAL YEAR ENDED JULY 31, 2019

Federal Grantor Pass-through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Identifying Number	Subrecipient Expenditures	Federal Expenditures
Amount Forward			\$ -	\$ 3,243,035
<u>U.S. Department of Labor:</u>				
<i>Pass-Through State of New Hampshire Department of Resources and Economic Development</i>				
<u>WIOA Cluster</u>				
WIOA Adult Program	17.238	02-6000618	\$ 142,236	\$ 1,131,666
WIOA Dislocated Worker Formula Grants	17.278	02-6000618	135,936	1,379,303
Total WIOA Cluster			278,192	2,510,969
Senior Community Service Employment Program	17.235	02-6000618	34,787	247,158
WIOA Youth Activities	17.259	02-6000618		13,487
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280	02-6000618		459,003
Total U.S. Department of Labor			\$ 312,979	\$ 3,230,617
<u>U.S. Department of Energy:</u>				
<i>Pass-Through State of New Hampshire Governor's Office Office of Strategic Initiatives</i>				
Weatherization Assistance for Low-Income Persons	81.042	EE0007935	\$ -	\$ 529,373
Total U.S. Department of Energy:			\$ -	\$ 529,373
<u>U.S. Department of Education:</u>				
<i>Pass-Through State of New Hampshire Department Of Education</i>				
Adult Education - Basic Grants to States	\$4.002	67011-ABE	\$ -	\$ 32,099
	\$4.002	67011-ABE		14,308
	\$4.002	67011-ABE		19,745
	\$4.002	67011-ABE		40,555
Total U.S. Department of Education			\$ -	\$ 106,707
<u>Corporation for National and Community Services:</u>				
<i>Direct Program</i>				
Retired and Senior Volunteer Program	94.002	17SRANH002	\$ -	\$ 115,829
Total Corporation for National and Community Services			\$ -	\$ 115,829
Subtotal			\$ 312,979	\$ 7,223,561

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FISCAL YEAR ENDED JULY 31, 2019

Federal Grantor Pass-through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Identifying Number	Subrecipient Expenditures	Federal Expenditures
Amount Forward			\$ 312,979	\$ 7,225,561
<u>U.S. Department of Health and Human Services:</u>				
<u>Direct Program</u>				
Head Start	93.600	01CH010602-01	\$ -	\$ 6,409,350
	93.600	01HP0009-04		285,097
				6,694,447
<u>Pass-Through State of New Hampshire Office of Strategic Initiatives</u>				
Low-Income Home Energy Assistance	93.568	G-1901NHLEIA		10,052,278
	93.568	G-1801NHLEIA		875,547
	93.568	G-1901NHLEIA		135,676
				11,063,501
<u>Pass-Through State of New Hampshire Department Of Health and Human Services</u>				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	18AANH7355		13,957
Temporary Assistance for Needy Families	93.558	2017G996115	847,513	2,867,424
	93.558	2018G996115	69,719	284,041
			917,232	3,151,465
Community Services Block Grant	93.569	G-1901NHCOSR		1,623,853
Community Services Block Grant Discretionary Awards	93.570	G-1701NHCOSR		50,552
<u>CCDF Cluster</u>				
Child Care and Development Block Grant	93.575	2018G996005		1,129,624
Child Care Mandatory and Matching Funds of The Child Care and Development Fund	93.596	2019G999004		1,046,584
Total CCDF Cluster				2,176,208
<u>Pass-Through University of New Hampshire</u>				
Every Student Succeeds Act/Preschool Development Grants	93.434	1H79SM061289		109
Total U.S. Department of Health and Human Services			\$ 917,232	\$ 24,774,092
<u>U.S. Department of Homeland Security:</u>				
<u>Passed-Through Regional United Way Agency</u>				
Emergency Food and Shelter National Board Program	97.024		\$ -	\$ 5,750
<u>Pass-Through State of New Hampshire Governor's Office Office of Strategic Initiatives</u>				
Emergency Food and Shelter National Board Program	97.024	592600-007	\$ -	\$ 11,239
Total U.S. Department of Homeland Security			\$ -	\$ 16,989
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 1,230,211	\$ 32,016,642

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JULY 31, 2019

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Southern New Hampshire Services, Inc. and affiliate under programs of the federal government for the year ended July 31, 2019. 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 Southern New Hampshire Services, Inc. and affiliate, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Southern New Hampshire Services, Inc. and affiliate.

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.

Pass-through entity identifying numbers are presented where available.

NOTE 3: HEAD START PROGRAMS CFDA #93.600

In accordance with terms of the grant award, the Organization has met its matching requirements during the year ended July 31, 2019.

NOTE 4: INDIRECT COST RATE

Southern New Hampshire Services, Inc. and affiliate has negotiated an indirect cost rate of 9.80% with the Department of Health and Human Services.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JULY 31, 2019

Section I Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ Yes ✓ No

Significant deficiency(ies) identified? _____ Yes ✓ None reported

Noncompliance material to financial statements noted? _____ Yes ✓ No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ Yes ✓ No

Significant deficiency(ies) identified? _____ Yes ✓ None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with CFR Section 200.156(a) of the Uniform Guidance? _____ Yes ✓ No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
Community Services Block Grant	93.569
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280
Head Start & Early Head Start	93.600
Low-Income Home Energy Assistance	93.568

Dollar threshold used to distinguish between Type A and Type B programs: \$960,500

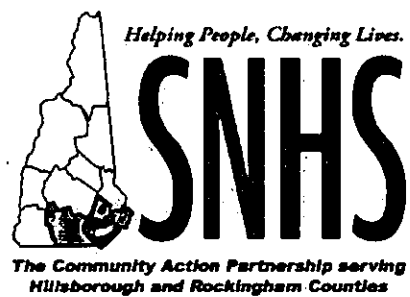
Auditee qualified as low-risk auditee? ✓ Yes _____ No

Section II Financial Statement Findings

No matters are reportable.

Section III Federal Award Findings and Questioned Costs

No matters are reportable.



SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

**COMBINED FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

FOR THE YEARS ENDED JULY 31, 2019 AND 2018

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

FINANCIAL STATEMENTS

JULY 31, 2019 AND 2018

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OUELLETTE & ASSOCIATES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Mark R. Carrier, C.P.A.
Michael R. Dunn, C.P.A.
Jonathan A. Hussey, C.P.A., M.S.T.
Steven R. Lamontagne, C.P.A.

Gary W. Soucy, C.P.A.
Gary A. Wigan, C.P.A.
C. Joseph Wolverton, Jr., C.P.A.

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Southern New Hampshire Services, Inc. and Affiliate
Manchester, New Hampshire

Report on the Financial Statements

We have audited the accompanying combined financial statements of Southern New Hampshire Services, Inc. (a nonprofit organization) and affiliate, which comprise the combined statements of financial position as of July 31, 2019 and 2018, and the related combined statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the combined financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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Opinion

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of Southern New Hampshire Services, Inc. and affiliate, as of July 31, 2019 and 2018, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2020, on our consideration of Southern New Hampshire Services, Inc. and affiliate'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 Southern New Hampshire Services, Inc. and affiliate'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 Southern New Hampshire Services, Inc. and affiliate's internal control over financial reporting and compliance.

Ouellette & Associates, P.A.
Certified Public Accountants

February 12, 2020
Lewiston, Maine

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE
COMBINED STATEMENTS OF FINANCIAL POSITION

JULY 31, 2019 AND 2018

<i>ASSETS</i>		
	<i>2019</i>	<i>2018</i>
CURRENT ASSETS		
Cash	\$ 6,986,538	\$ 5,699,842
Investments	8,405,690	9,085,663
Contracts receivable	3,488,413	4,165,520
Accounts receivable	821,565	836,174
Prepaid expenses	95,197	90,163
Under applied overhead	-	67,750
Total current assets	<u>19,797,403</u>	<u>19,945,112</u>
FIXED ASSETS		
Land	2,697,868	2,571,794
Buildings and improvements	12,530,561	11,610,610
Vehicles and equipment	1,415,271	1,278,185
Total fixed assets	<u>16,643,700</u>	<u>15,460,589</u>
Less - accumulated depreciation	<u>5,237,138</u>	<u>4,964,258</u>
Net fixed assets	<u>11,406,562</u>	<u>10,496,331</u>
OTHER ASSETS		
Restricted cash	<u>411,580</u>	<u>402,738</u>
TOTAL ASSETS	<u>\$ 31,615,545</u>	<u>\$ 30,844,181</u>
<i>LIABILITIES AND NET ASSETS</i>		
CURRENT LIABILITIES		
Current portion of long-term debt	\$ 109,413	\$ 122,582
Accounts payable	657,676	458,388
Accrued payroll and payroll taxes	1,045,805	1,102,712
Accrued compensated absences	359,819	345,967
Accrued other liabilities	227,703	238,012
Refundable advances	1,028,743	1,309,098
Over applied overhead	27,739	-
Tenant security deposits	84,231	81,801
Total current liabilities	<u>3,541,129</u>	<u>3,658,560</u>
LONG-TERM LIABILITIES		
Long-term debt, less current portion	<u>3,036,025</u>	<u>3,134,219</u>
TOTAL LIABILITIES	<u>6,577,154</u>	<u>6,792,779</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>25,038,391</u>	<u>24,051,402</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 31,615,545</u>	<u>\$ 30,844,181</u>

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

COMBINED STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JULY 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
REVENUES, GAINS AND OTHER SUPPORT		
Grant and contract revenue	\$ 37,464,614	\$ 36,935,915
Program service fees	907,560	790,570
Local funding	242,894	318,992
Rental income	1,191,372	994,930
Gifts and contributions	208,728	638,712
Interest and dividend income	314,554	271,590
Unrealized gain on investments	12,233	441,314
Miscellaneous	720,124	640,735
TOTAL REVENUES, GAINS AND OTHER SUPPORT	<u>41,062,079</u>	<u>41,032,758</u>
EXPENSES		
Program services:		
Child development	8,589,865	8,424,337
Community services	1,530,674	1,449,210
Economic and workforce development	6,984,684	7,756,926
Energy	13,414,281	12,777,365
Language and literacy	436,073	370,697
Housing and homeless	263,240	238,541
Nutrition and health	2,527,495	2,486,119
Special projects	1,768,326	1,797,358
Volunteer services	125,050	114,704
SNHS Management Corporation	2,396,939	2,017,381
Total program services	<u>38,036,627</u>	<u>37,432,638</u>
Support services:		
Management and general	2,038,463	1,770,202
TOTAL EXPENSES	<u>40,075,090</u>	<u>39,202,840</u>
CHANGE IN NET ASSETS	986,989	1,829,918
NET ASSETS - BEGINNING OF YEAR	<u>24,051,402</u>	<u>22,221,484</u>
NET ASSETS - END OF YEAR	<u>\$ 25,038,391</u>	<u>\$ 24,051,402</u>

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES
 CONDENSED STATEMENT OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED JULY 31, 2019

EXPENSES	Program Services						
	Child Development	Community Services	Economic Workforce Development	Energy	Language and Literacy	Housing and Homeless	Nutrition and Health
Payroll	\$ 5,063,755	\$ 958,969	\$ 2,792,330	\$ 1,519,961	\$ 294,501	\$ 104,911	\$ 1,000,035
Payroll taxes	406,991	74,606	220,133	124,867	24,800	8,511	80,427
Fringe benefits	1,350,633	134,639	492,014	389,808	26,683	22,106	222,241
Workers comp. insurance	102,429	8,625	6,948	17,712	736	262	30,682
Retirement benefits	273,637	89,527	182,279	89,727	7,851	6,689	62,967
Consultant and contractual	37,142	70,228	1,595,405	1,770,887	6,505	654	20,695
Travel and transportation	118,863	19,729	78,856	37,134	992	4,110	47,713
Conferences and meetings	-	10,976	-	7,537	225	-	3,471
Occupancy	524,894	58,004	456,078	125,814	28,957	1,020	78,801
Advertising	13,742	25	8,610	1,117	218	-	399
Supplies	243,007	19,254	38,322	57,531	9,422	192	47,201
Equip. rentals and maintenance	12,341	57	13,689	18,308	1,816	-	29,630
Insurance	19,309	24,941	4,903	20,699	-	-	6,966
Telephone	85,487	12,661	27,046	20,468	2,547	385	41,963
Postage	5,522	7	553	30,214	568	58	3,189
Printing and publications	5,268	630	-	-	1,281	-	-
Subscriptions	-	-	446	456	-	-	-
Program support	-	38,256	-	35,312	6,121	-	-
Interest	12,995	-	-	-	-	-	-
Depreciation	64,865	5,920	24,379	10,070	1,045	-	9,920
Assistance to clients	7,800	-	1,066,041	9,156,531	-	114,335	547,988
Other expense	251,015	34,650	19,523	7,118	-	-	249,023
Miscellaneous	35,436	736	1,323	1,813	21,805	7	2,024
In-kind	2,348,292	-	-	-	-	-	-
(Gain) Loss on disposal of assets	-	-	-	125	-	-	-
SUBTOTAL	10,883,663	1,562,440	7,078,898	13,442,609	436,073	263,249	2,535,355
Over applied indirect costs	-	-	-	-	-	-	-
Eliminations	(2,293,788)	(31,766)	(44,196)	(28,328)	-	-	(7,860)
TOTAL EXPENSES	\$ 8,589,865	\$ 1,530,674	\$ 6,994,694	\$ 13,414,281	\$ 436,073	\$ 263,249	\$ 2,527,495

See independent auditor's report and accompanying notes to the financial statements

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE
COMBINED STATEMENT OF FUNCTIONAL EXPENSES (Continued)
FOR THE YEAR ENDED JULY 31, 2019

	Program Services				Support Services	Total Expenses
	Special Projects	Volunteer Services	SNHS Management Corporation	Total Program Services	Management and General	
EXPENSES						
Payroll	\$ 74,200	\$ 73,480	\$ 492,484	\$ 12,374,626	\$ 1,313,585	\$ 13,688,211
Payroll taxes	6,191	6,004	33,947	986,477	99,061	1,085,538
Fringe benefits	11,699	11,872	309,681	2,871,376	181,973	3,053,349
Workers comp. insurance	2,644	184	10,549	198,771	4,483	185,254
Retirement benefits	2,834	2,369	33,859	751,739	110,189	861,928
Consultant and contractual	1,579,982	478	154,356	8,235,932	90,851	5,326,783
Travel and transportation	4,649	6,554	58,681	377,281	14,194	391,475
Conferences and meetings	3,727	220	16,307	42,463	1,675	44,138
Occupancy	18,040	-	600,154	1,891,762	32,663	1,924,425
Advertising	460	2,444	1,030	28,865	75	28,140
Supplies	3,624	6,599	17,685	442,867	40,709	483,576
Equip. rentals and maintenance	4,167	177	21,671	101,876	768	102,644
Insurance	2,007	1,206	40,184	119,817	19,901	139,718
Telephone	2,253	1,453	19,545	213,808	2,167	215,975
Postage	42	535	1,505	42,193	15,912	58,105
Printing and publications	-	175	-	7,354	-	7,354
Subscriptions	-	900	130	1,932	360	2,292
Program support	4,077	-	43,787	127,853	-	137,553
Interest	-	-	59,264	72,259	-	72,259
Depreciation	35,345	-	347,894	499,438	536	499,974
Assistance to clients	1,492	-	88,251	10,982,438	-	10,982,438
Other expense	11,056	1,550	21,821	645,756	13,055	683,811
Miscellaneous	237	8,850	120,753	192,964	1,283	194,267
In-kind	-	-	-	2,248,292	-	2,248,292
(Gain) Loss on disposal of assets	-	-	3,381	3,506	-	3,506
SUBTOTAL:	1,768,326	125,850	2,396,939	40,442,865	1,943,440	42,386,045
Over applied indirect costs	-	-	-	-	95,623	95,623
Eliminations	-	-	-	(2,495,938)	-	(2,495,938)
TOTAL EXPENSES	\$ 1,768,326	\$ 125,850	\$ 2,396,939	\$ 38,036,627	\$ 2,039,463	\$ 40,875,090

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE
 CONDENSED STATEMENT OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED JULY 31, 2018

	Program Services						Nutrition and Health
	Child Development	Community Services	Economic Workforce Development	Energy	Language and Literacy	Housing and Homeless	
EXPENSES							
Payroll	\$ 4,957,052	\$ 954,145	\$ 2,665,005	\$ 1,604,803	\$ 260,923	\$ 108,074	\$ 990,641
Payroll taxes	408,351	75,089	211,297	134,215	22,698	8,701	82,048
Fringe benefits	1,165,602	126,449	394,224	368,400	12,404	16,013	205,632
Workers comp. insurance	103,257	9,387	6,542	16,946	651	271	32,119
Retirement benefits	262,948	84,961	173,276	83,274	6,498	6,622	56,860
Consultant and contractual	40,049	26,382	1,334,030	1,575,384	6,614	459	22,816
Travel and transportation	117,346	35,209	64,613	41,310	812	5,490	50,659
Conferences and meetings	-	5,071	-	7,585	65	-	4,786
Occupancy	509,137	57,628	238,328	135,204	24,229	1,020	76,845
Advertising	9,800	-	8,489	1,442	25	-	150
Supplies	374,662	20,349	32,178	65,002	11,743	239	57,054
Equip. rentals and maintenance	21,468	82	39,839	19,776	934	-	23,648
Insurance	19,453	25,393	6,933	19,828	-	-	6,565
Telephone	67,962	22,505	46,995	19,322	2,398	420	44,357
Postage	3,837	201	1,481	34,823	350	82	3,683
Printing and publications	4,679	673	-	304	1,511	275	224
Subscriptions	-	635	-	-	-	-	-
Program support	-	16,178	-	29,907	8,176	-	-
Interest	11,962	-	-	-	-	-	-
Depreciation	54,064	5,920	7,900	13,280	1,144	-	1,468
Assistance to clients	7,800	-	1,826,232	8,613,759	-	90,875	528,940
Other expense	246,533	10,013	32,666	18,899	-	-	294,475
Miscellaneous	83,868	446	11,094	2,190	9,522	-	5,009
In-kind	2,269,028	-	-	-	-	-	-
Loss on disposal of assets	-	-	-	-	-	-	-
SUBTOTAL	10,738,861	1,476,716	7,801,122	12,805,693	370,697	238,541	2,495,979
Over applied indirect costs	-	-	-	-	-	-	-
Eliminations	(2,314,524)	(27,506)	(44,196)	(25,328)	-	-	(7,860)
TOTAL EXPENSES	\$ 8,424,337	\$ 1,449,210	\$ 7,756,926	\$ 12,777,365	\$ 370,697	\$ 238,541	\$ 2,488,119

See independent auditor's report and accompanying notes to the financial statements

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE
COMBINED STATEMENT OF FUNCTIONAL EXPENSES (Continued)
FOR THE YEAR ENDED JULY 31, 2018

EXPENSES	Program Services				Support Services	Total Expenses
	Special Projects	Volunteer Services	SNHS Management Corporation	Total Program Services	Management and General	
Payroll	\$ 63,372	\$ 75,363	\$ 422,932	\$12,108,310	\$ 1,258,069	\$13,366,379
Payroll taxes	5,433	6,159	42,979	996,970	96,197	1,093,147
Fringe benefits	1,447	13,772	137,202	2,441,145	154,995	2,596,140
Workers comp insurance	2,427	188	8,844	180,632	4,341	184,973
Retirement benefits	2,305	3,179	44,515	734,438	113,898	838,296
Consultants and contractual	1,630,101	488	171,365	5,007,648	70,685	5,078,333
Travel and transportation	2,655	1,698	55,755	375,547	10,124	385,671
Conference and meetings	3,706	-	26,557	47,770	770	48,540
Occupancy	13,874	-	470,606	2,026,871	25,489	2,052,360
Advertising	75	25	83	20,092	125	20,217
Supplies	3,181	2,557	9,617	576,582	58,000	634,582
Equip. rentals and maintenance	(23)	79	8,837	114,640	878	115,518
Insurance	1,353	1,226	34,976	115,727	13,745	128,472
Telephone	2,854	1,332	14,613	222,758	3,850	226,648
Postage	-	271	940	45,668	17,288	62,956
Printing and publications	-	38	-	7,704	913	8,617
Subscriptions	-	1,000	551	2,186	-	2,186
Program support	22,782	-	101,335	178,378	-	178,378
Interest	-	-	43,543	55,505	-	55,505
Depreciation	25,062	-	317,695	426,533	536	427,169
Assistance to clients	19,869	-	26,984	11,114,499	-	11,114,499
Other expense	867	2,767	3,836	610,056	6,398	616,454
Miscellaneous	188	4,602	71,187	188,106	1,651	189,757
In-kind	-	-	-	2,369,028	-	2,369,028
Loss on disposal of assets	(4,170)	-	2,429	(1,741)	-	(1,741)
SUBTOTAL	1,797,358	114,704	2,017,381	39,855,052	1,837,952	41,699,004
Over applied indirect costs	-	-	-	-	(67,750)	(67,750)
Eliminations	-	-	-	(2,422,414)	-	(2,422,414)
TOTAL EXPENSES	\$ 1,797,358	\$ 114,704	\$ 2,017,381	\$37,432,638	\$ 1,770,202	\$39,202,840

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

COMBINED STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JULY 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	<u>\$ 986,989</u>	<u>\$ 1,829,918</u>
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	499,974	427,069
(Gain) loss on disposal of assets	3,506	(1,741)
Donation of low-income housing projects	-	(283,644)
Unrealized gain on investments	(12,233)	(441,314)
(Increase) decrease in operating assets:		
Contracts receivable	677,107	(374,696)
Accounts receivable	14,609	(245,068)
Prepaid expenses	(5,034)	(11,575)
Under applied overhead	67,750	46,174
Increase (decrease) in operating liabilities:		
Accounts payable	199,288	(38,707)
Accrued payroll and payroll taxes	(56,907)	(227,656)
Accrued compensated absences	13,852	19,686
Accrued other liabilities	(10,309)	(231,349)
Refundable advances	(280,355)	171,410
Over applied overhead	27,739	-
Tenant security deposits	2,430	(3,501)
Total adjustments	<u>1,141,417</u>	<u>(1,194,912)</u>
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>2,128,406</u>	<u>635,006</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(1,430,211)	(511,155)
Proceeds from sale of fixed assets	16,500	4,170
Purchase of investments, reinvested dividends, and capital gains	(307,794)	(269,044)
Proceeds from sale of investments	1,000,000	-
Deposit to restricted cash accounts	(8,842)	(191,550)
Cash received on acquisition of housing project	-	256,536
NET CASH FLOWS FROM INVESTING ACTIVITIES	<u>(730,347)</u>	<u>(711,043)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on long-term debt	(111,363)	(113,517)
CHANGE IN CASH AND CASH EQUIVALENTS	<u>1,286,696</u>	<u>(189,554)</u>
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>5,699,842</u>	<u>5,889,396</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 6,986,538</u>	<u>\$ 5,699,842</u>

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE
 COMBINED STATEMENTS OF CASH FLOWS (CONTINUED)
 FOR THE YEARS ENDED JULY 31, 2019 AND 2018

SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

	<u>2019</u>	<u>2018</u>
Cash paid during the year for interest	<u>\$ 72,259</u>	<u>\$ 55,505</u>
Noncash investing and financing activities:		
Acquisition of low-income housing projects:		
Other current assets	\$ -	\$ 3,677
Property and equipment	-	1,106,200
Other liabilities	-	(164,006)
Notes payable	-	(918,763)
Equity acquired	-	(283,644)
	<u>-</u>	<u>(256,536)</u>
Cash received on acquisition	<u>-</u>	<u>256,536</u>
	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

JULY 31, 2019 AND 2018

NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Organization

Southern New Hampshire Services, Inc. (SNHS) is an umbrella corporation that offers an array of services to the elderly, disabled, and low-income households in New Hampshire's Hillsborough County and Rockingham County. The Organization's programs provide assistance in the areas of education, child development, employment, energy and its conservation, housing and homelessness prevention. The Organization is committed to providing respectful support services and assisting individuals and families in achieving self-sufficiency by helping them overcome the causes of poverty. The primary source of revenues is derived from governmental contracts. Services are provided through Southern New Hampshire Services, Inc. and SNHS Management Corporation.

Basis of Accounting and Presentation

The Organization prepares its combined financial statements in accordance with accounting principles generally accepted in the United States of America, which involves the application of accrual accounting; and accordingly reflect all significant receivables, payables, and other liabilities. The financial statement presentation follows the recommendation of the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14, *Not-For-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Under ASU 2016-14, net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net Assets without Donor Restrictions - Net assets that are not subject to 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 the board of directors.

Net Assets with Donor Restrictions - Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be fulfilled and removed by actions of the Organization pursuant to those stipulations or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as an increase in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

The Organization has no net assets with donor restrictions at July 31, 2019 and 2018.

Combined Financial Statements

All significant intercompany items and transactions have been eliminated from the basic combined financial statements. The combined financial statements include the accounts of SNHS Management Corporation because Southern New Hampshire Services, Inc. controls more than 50% of the voting power.

Use of Estimates

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

For the purpose of the combined statements of cash flows, the Organization considers all unrestricted highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Current Vulnerabilities Due to Certain Concentrations

The Organization maintains its cash balances at several financial institutions located in New Hampshire and Maine. The balances are insured by the Federal Deposit Insurance Organization (FDIC) up to \$250,000 per financial institution. In addition, on October 2, 2008, the Organization entered into an agreement with its principal banking partner to collateralize deposits in excess of the FDIC insurance limitation on some accounts. The balances, at times, may exceed amounts covered by the FDIC and collateralization agreements. It is the opinion of management that there is no significant risk with respect to these deposits at either July 31, 2019 or 2018.

Accounts and Contracts Receivable

All accounts and contracts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Receivables are recorded on the accrual basis of accounting primarily based on reimbursable contracts, grants and agreements. Balances outstanding after management has used reasonable collection efforts are written off through a charge to bad debt expense and a credit to the applicable accounts receivable. Management does not believe an allowance for uncollectible accounts receivable is necessary at July 31, 2019 and 2018.

Revenue Recognition

The Organization's revenue is recognized primarily from federal and state grants and contracts generally structured as reimbursed contracts for services and therefore revenue is recognized based on when their individual allowable budgeted expenditures occur. Refundable advances result from unexpended balances from these exchange transactions. Federal and state grant revenue comprised approximately 91% and 90% of total revenue in the fiscal years ended July 31, 2019 and 2018, respectively.

Contributions and In-Kind Donations

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions, if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires, (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the combined statements of activities as net assets released from restrictions. In-kind revenues and expenses represent fair market value of volunteer services and non-paid goods which were donated to the Organization during the current fiscal year. All in-kind revenues in the fiscal year 2019 and 2018 were generated through the Head Start and Economic Workforce Development programs. Since the recognition criteria is not met, no in-kind revenues are recognized as contributions in the combined financial statements and the in-kind expenses have been eliminated.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments

The Organization carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the combined statements of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying combined statements of activities.

Fixed Assets

Fixed assets acquired by the Organization are capitalized at cost if purchased or fair value if donated. It is the Organization's policy to capitalize expenditures for these items in excess of \$5,000. Major additions and renewals are capitalized, while repairs and maintenance are expensed as incurred. Depreciation is calculated using the straight-line basis over the estimated useful lives of the assets, which range from three to forty years. Depreciation expense for July 31, 2019 and 2018 was \$499,974 and \$427,069, respectively.

Fixed assets purchased with grant funds are owned by the Organization while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the fixed assets purchased with grant funds. The disposition of fixed assets, as well as the ownership of any proceeds is subject to funding source regulations.

Advertising

The Organization uses advertising to promote programs among the people it serves. The production costs of advertising are expensed as incurred.

Functional Allocation of Expenses

The Organization allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with a specific program and support services are allocated directly according to their natural expenditure classification. Other expenses, that are common to several functions, are allocated by management based on effort. Supporting services are those related to operating and managing the Organization and its programs on a day-to-day basis. Supporting services have been sub-classified as follows:

Management and General - includes all activities related to the Organization's internal management.

Subsequent Events

Management has made an evaluation of subsequent events through February 12, 2020, which represents the date on which the combined financial statements were available to be issued and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of these combined financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Adopted Accounting Pronouncements

In August 2016, the FASB issued Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. ASU 2016-14 requires significant changes to the financial reporting model of organizations who follow the not-for-profit reporting model. The changes include reducing the classes of net assets from three to two – net assets with donor restrictions and net assets without donor restrictions. The ASU will also require changes in the way certain information is aggregated and reported by the Organization, including required disclosures about liquidity and availability of resources.

The new standard is effective for the Organization's year ending July 31, 2019 and thereafter and must be applied on a retrospective basis. The Organization adopted the ASU effective August 1, 2018. Adoption of the ASU did not result in any reclassifications or restatements of net assets or changes in net assets.

Recent Accounting Pronouncements

Revenue Recognition

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*, to clarify the principles for recognizing revenue and to develop a common revenue standard for U.S. GAAP and International Financial Reporting Standards. The core principle of the guidance requires entities to recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The guidance is effective for the Organization's year ending July 31, 2020. Management is currently evaluating the impact of adoption on the Organization's financial statements.

Leases

In February 2016, the FASB released ASU 2016-02, *Leases* (Topic 842), which provides users of the financial statements a more accurate picture of the assets and the long-term financial obligations of organizations that lease. The standard is for a dual-model approach; a lessee will account for most existing capital leases as Type A leases, and most existing operating leases as Type B leases. Both will be reported on the statement of financial condition of the organization for leases with a term exceeding 12 months. Lessors will see changes as well, primarily made to align with the revised model. The guidance is effective for the Organization's year ended July 30, 2022. Management is currently evaluating the impact of adoption on the Organization's financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

NOTE 2: RESTRICTED CASH

The Organization, as stipulated in many of the loan agreements associated with the housing projects included in SNHS Management Corporation, is required to maintain separate accounts and make monthly deposits into certain restricted reserves for the replacement of property and other expenditures. In addition, the Organization is required to maintain separate accounts for tenant security deposits and any surplus cash that may result from annual operations. These accounts are also not available for operating purposes and generally need additional approval from oversight agencies before withdrawal and use of these funds can occur.

NOTE 3: FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification 820, *Fair Value Measurements*, are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the organization has the ability to access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs that are unobservable for the asset or liability.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at July 31, 2019 and 2018.

Mutual Funds: Valued at the net asset value of shares held on the last trading day of the fiscal year, which is the basis for transactions at that date.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

NOTE 3: FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of July 31, 2019 and 2018:

<u>2019</u>				
	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>	<u>Total</u>
Mutual Funds	<u>\$8,405,690</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$8,405,690</u>

<u>2018</u>				
	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>	<u>Total</u>
Mutual Funds	<u>\$9,085,663</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$9,085,663</u>

NOTE 4: INVESTMENTS

The following is a summary of investments as of July 31:

<u>2019</u>			<u>2018</u>		
	<u>Cost</u>	<u>Fair Market Value</u>	<u>Unrealized Gains</u>		
Mutual Funds	<u>\$8,313,068</u>	<u>\$8,405,690</u>	<u>\$ 92,622</u>	<u>\$9,005,274</u>	<u>\$9,085,663</u>
				<u>\$ _____</u>	<u>\$ 80,389</u>

The activities of the Organization's investment account are summarized as follows:

	<u>2019</u>	<u>2018</u>
Fair Value - Beginning of Year	<u>\$9,085,663</u>	<u>\$8,375,305</u>
Dividends and Capital Gains	<u>307,794</u>	<u>269,044</u>
Sale of Investments	<u>(1,000,000)</u>	<u>-</u>
Unrealized Gains	<u>12,233</u>	<u>441,314</u>
Fair Value - End of Year	<u>\$8,405,690</u>	<u>\$9,085,663</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

NOTE 5: AVAILABILITY AND LIQUIDITY

The Organization's financial assets available for expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date comprise the following as of July 31, 2019:

Cash and Cash Equivalents	\$ 6,986,538
Investments	8,405,690
Contracts Receivable	3,488,413
Accounts Receivable	<u>821,565</u>
Total financial assets available within one year	<u>19,702,206</u>
Total financial assets available within one year	<u>\$19,702,206</u>

None of the financial assets are subject to donor or other contractual restrictions. Accordingly, all such funds are available to meet the needs of the Organization in the next 12 months. In addition, the Organization maintains several reserve funds for property taxes, insurance expenses, and repair and replacement or emergency needs, which are required by financing authorities. These funds may be withdrawn only with the approval of the financing authority and are not considered by the Organization to have donor restrictions.

The Organization manages its liquidity by developing and adopting annual operating budgets that provide sufficient funds for general expenditures in meeting its liabilities and other obligations as they become due.

NOTE 6: LONG-TERM DEBT

The following is a summary of long-term debt as of July 31:

	<u>2019</u>	<u>2018</u>
<u>SNHS, Inc.</u>		
Mortgage payable to City of Manchester, secured by real estate located in Manchester, NH. A balloon payment of \$11,275 was due on June 30, 2010. Interest is at 0.000%. SNHS, Inc. is currently negotiating with the City of Manchester to write off this debt.	\$ 11,275	\$ 11,275
Mortgage payable to bank, secured by real estate located on Temple St., Nashua, NH, payable in fixed monthly principal installments of \$1,833 plus interest through 2020. Interest is at 4.984% and 4.000% at July 31, 2019 and 2018.	<u>238,669</u>	<u>260,669</u>
<u>Subtotal</u>	<u>\$ 249,944</u>	<u>\$ 271,944</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

JULY 31, 2019 AND 2018

NOTE 5: AVAILABILITY AND LIQUIDITY

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SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

NOTE 6: LONG-TERM DEBT (Continued)

	<u>2019</u>	<u>2018</u>
<u>Subtotal Carried Forward</u>	<u>\$ 249,944</u>	<u>\$ 271,944</u>
<u>SNHS Management Corporation</u>		
Mortgage payable to New Hampshire Housing Authority secured by real estate located on Pleasant St., Epping, NH, payable in monthly installments of \$1,084 including interest through 2042. Interest is at 3.500%.	200,514	206,400
Mortgage payable to City of Nashua secured by real estate located on Vine St., Nashua, NH. Mortgage will be forgiven only if real estate remains low income housing for 30 years. Interest is at 10.000%, forgiven annually.	900,000	900,000
Note payable to City of Nashua secured by real estate located on Vine St., Nashua, NH. Mortgage will be forgiven only if real estate remains low income housing for 30 years. Interest is at 10.000%, forgiven annually.	20,000	20,000
Mortgage payable to New Hampshire Community Loan Fund secured by real estate located on, Vine St., Nashua, NH. Mortgage will be forgiven only if real estate remains low income housing for 30 years. Interest is at 10.000%, forgiven annually.	250,000	250,000
Mortgage payable to bank, secured by real estate located on West Pearl St., Nashua, NH. Mortgage will be forgiven only if real estate remains low income housing for 40 years. Interest is at 0.000%.	170,000	170,000
Mortgage payable to bank secured by real estate located on Silver St., Manchester, NH, payable in monthly installments of \$2,619 including interest through 2019. Interest is at 3.750%.	-	15,661
Mortgage payable to bank, secured by real estate located on Allds St., Nashua, NH, payable in fixed monthly principal installments of \$2,613 plus interest through 2021. Interest is at 4.980% and 4.832% at July 31, 2019 and 2018.	57,487	88,844
Mortgage payable to MH Parsons and Sons Lumber, secured by real estate located in Derry, NH, payable in monthly installments of \$3,715 including interest through 2031. Interest is at 5.500%.	<u>396,455</u>	<u>418,612</u>
<u>Subtotal</u>	<u>\$2,244,400</u>	<u>\$2,341,461</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

JULY 31, 2019 AND 2018

NOTE 6: LONG-TERM DEBT (Continued)

	<u>2019</u>	<u>2018</u>
<u>Subtotal Carried Forward</u>	<u>\$2,244,400</u>	<u>\$2,341,461</u>
Mortgage payable to New Hampshire Housing Authority secured by real estate located in Deerfield, NH, payable in monthly installments of \$3,327 including interest through 2033. Interest is at 7.000%.	358,114	372,416
Mortgage payable to New Hampshire Housing Authority secured by real estate located in Deerfield, NH, with annual principal repayments equal to 25% of cash surplus due through 2032. Interest is at 0.000%.	392,924	392,924
Mortgage payable to New Hampshire Housing Authority secured by real estate located in Deerfield, NH, with annual principal repayments equal to 25% of cash surplus due through 2032. Interest is at 0.000%.	<u>150,000</u>	<u>150,000</u>
	3,145,438	3,256,801
Less: Current Portion	<u>109,413</u>	<u>122,582</u>
Long-term debt, net of current portion	<u>\$3,036,025</u>	<u>\$3,134,219</u>

Principal maturities of long-term debt are as follows:

2020	\$ 109,413
2021	290,223
2022	50,228
2023	53,206
2024	56,366
Thereafter	<u>2,586,002</u>
Total	<u>\$3,145,438</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

NOTE 7: OPERATING LEASES

The Organization leases various facilities and equipment under several operating leases. Total lease payments for the years ended July 31, 2019 and 2018 equaled \$686,840 and \$708,379, respectively. The leases expire at various times through October 2020. Some of the leases contain renewal options that are contingent upon federal funding and some contain renewal options subject to renegotiation of lease terms.

The following is a schedule of future minimum lease payments for the operating leases as of July 31, 2019:

2020	\$ 319,979
2021	<u>33,189</u>
Total	<u>\$ 353,168</u>

NOTE 8: RETIREMENT BENEFITS

The Organization has an Employer-Sponsored 403(b) plan offering coverage to all of its employees. Participating employees must contribute at least 1% of their wages, while the Organization contributes 10% of their wages. The pension expense for the years ended July 31, 2019 and 2018 was \$861,928 and \$838,296, respectively.

NOTE 9: RISKS AND UNCERTAINTIES

The Organization is operated in a heavily regulated environment. The operations of the Organization are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies. Such administrative directives, rules, and regulations are subject to change by an act of Congress or Legislature. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change.

NOTE 10: CONTINGENCIES AND CONTINGENT LIABILITIES

The Organization receives contract 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 yet been determined.

Cotton Mill Square

In 2015, SNHS Management Corporation entered into a contract as part of the Community Development Investment Tax Credit Program with the Community Development Finance Authority (CDFA) and was awarded \$1,000,000 to provide funding for the development and adaptive reuse of an abandoned historic cotton mill in downtown Nashua, NH. Under this program, the Project (Cotton Mill Square) created 109 units of housing and was required to reserve 55 of these units for low to moderate income households.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

NOTE 10: CONTINGENCIES AND CONTINGENT LIABILITIES (Continued)

Cotton Mill Square (Continued)

As stipulated by the contract and after a 20% program fee retained by the CDFA, SNHS Management Corporation entered into a subrecipient agreement with the owners of the Project (Cotton Mill Square LLC) to provide a promissory note and mortgage of the remaining award amount of \$800,000. The 20 year note to Cotton Mill Square LLC is non-interest bearing and the principal is forgivable at a rate of 5% each year the Project maintains the required minimum of 55 low to moderate income household units.

The Cotton Mill Square Project was awarded the certificate of occupancy on August 22, 2014 and remains in full compliance with the required regulations as of July 31, 2019 and 2018. SNHS Management Corporation feels that it is extremely unlikely that the Project will fall into noncompliance in future periods. Therefore, SNHS Management Corporation has not recorded any contingent receivable or liability related to this transaction. The note repayment is accelerated if the units fall out of compliance.

In October of 2017, the subrecipient agreement with Cotton Mill Square LLC was amended to cease the annual 5% debt forgiveness. This modification effectively holds the promissory note balance at \$720,000 which will now be forgiven in full at the end of the agreement as long as the Project maintains compliance with the original agreement's terms. This modification did not change the contingent receivable or liability with SNHS Management Corporation.

J. Brown Homestead Property

On July 1, 2011, Rockingham Community Acton (RCA) was acquired by SNHS. As part of this merger, SNHS assumed all the assets, liabilities and obligations of RCA which included the J. Brown Homestead Property.

The J. Brown Homestead Property was conveyed to RCA in 1999 by the Town of Raymond for \$1 and a mortgage lien of \$604,418. The property contains four apartments limited to low-income seniors, office space for the Outreach operations, space for the Food Pantry operation, and a common meeting room for use by Town of Raymond organizations. The Town of Raymond included a requirement that the property be used for a social service center for a period of 20 years, called the benefit period, after which this requirement terminates.

In the event that SNHS sells or otherwise conveys the property within the benefit period, the remaining lien will be either paid from the proceeds of the sale or remain with the land to any subsequent purchaser for the remaining benefit period.

This mortgage lien has no scheduled principal or interest payments and is forgivable at a rate of 5% each year of the benefit period until it is completely forgiven in year 2019. The value of this lien at July 31, 2019 and 2018 is \$30,221 and \$60,442, respectively. SNHS has no plans to sell or transfer this property. Therefore, the contingent mortgage lien liability has not been included in the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

NOTE 11: ACQUISITIONS OF LOW-INCOME HOUSING PROJECTS

During 2017, SNHS Management Corporation acquired SNHS Deerfield Elderly Housing Limited Partnership (Sherburne Woods), located in Deerfield, NH. SNHS Management Corporation obtained the project operations and assumed all assets, liabilities, debt and equity for the project at fair market value. The acquisition and allocation of the project was as follows:

Cash	\$ 256,536
Other Current Assets	3,677
Property and Equipment	1,106,200
Current Liabilities	(164,006)
Notes Payable	(918,763)
Equity Acquired (Contribution)	<u>(283,644)</u>
	\$ _____

OUELLETTE & ASSOCIATES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Mark R. Carrier, C.P.A.
Michael R. Dunn, C.P.A.
Jonathan A. Hussey, C.P.A., M.S.T.
Steven R. Lamontagne, C.P.A.

Gary W. Soucy, C.P.A.
Gary A. Wigan, C.P.A.
C. Joseph Wolverton, Jr., C.P.A.

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Directors of
Southern New Hampshire Services, Inc. and Affiliate
Manchester, New Hampshire

We have audited the combined financial statements of Southern New Hampshire Services, Inc. (a nonprofit organization) and affiliate as of and for the years ended July 31, 2019 and 2018, and our report thereon dated February 12, 2020, which expressed an unmodified opinion on those combined financial statements, appears on page 1. Our audits were conducted for the purpose of forming an opinion on the combined financial statements as a whole.

The combining information in Schedules A and B (pages 24-25), the schedules of revenues and expenses - by contract (pages 26-30), required by the State of New Hampshire Governor's Office of Strategic Initiatives, and the required schedules and financial information for Whispering Pines II, J.B. Milete Manor, and Sherburne Woods (pages 31-50), required by the New Hampshire Housing Finance Authority are presented for purposes of additional analysis and are not a required part of the combined 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 combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the combined financial statements as a whole.

Ouellette & Associates, P.A.
Certified Public Accountants

February 12, 2020
Lewiston, Maine

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE
COMBINING SCHEDULE OF FINANCIAL POSITION
JULY 31, 2019

	SNHS				
	SNHS, Inc.	Management Corporation	Sub-Total	Elimination	Total
ASSETS					
CURRENT ASSETS					
Cash	\$ 138,227	\$ 6,848,311	\$ 6,986,538	\$ -	\$ 6,986,538
Investments	-	8,405,690	8,405,690	-	8,405,690
Contracts receivable	3,485,878	2,535	3,488,413	-	3,488,413
Accounts receivable	-	821,565	821,565	-	821,565
Prepaid expenses	49,279	45,918	95,197	-	95,197
Due from other corporations	3,576,334	(187,656)	3,388,678	(3,388,678)	-
Total current assets	7,249,718	15,936,363	23,186,081	(3,388,678)	19,797,403
FIXED ASSETS					
Land	266,860	2,431,008	2,697,868	-	2,697,868
Buildings and improvements	1,724,046	10,806,515	12,530,561	-	12,530,561
Vehicles and equipment	1,091,613	323,638	1,415,271	-	1,415,271
Total fixed assets	3,082,519	13,561,181	16,643,700	-	16,643,700
Less - accumulated depreciation	1,371,135	3,866,003	5,237,138	-	5,237,138
Net fixed assets	1,711,384	9,695,178	11,406,562	-	11,406,562
OTHER ASSETS					
Restricted cash	27,603	383,977	411,580	-	411,580
TOTAL ASSETS	\$ 8,988,705	\$ 26,015,518	\$ 35,004,223	\$ (3,388,678)	\$ 31,615,545
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Current portion of long-term debt	\$ 33,275	\$ 76,138	\$ 109,413	\$ -	\$ 109,413
Accounts payable	556,354	101,122	657,676	-	657,676
Accrued payroll and payroll taxes	160,191	885,614	1,045,805	-	1,045,805
Accrued compensated absences	-	359,819	359,819	-	359,819
Accrued other liabilities	134,613	93,090	227,703	-	227,703
Refundable advances	908,744	119,999	1,028,743	-	1,028,743
Over applied overhead	27,739	-	27,739	-	27,739
Tenant security deposits	26,941	57,290	84,231	-	84,231
Due to other corporations	2,277,364	1,111,314	3,388,678	(3,388,678)	-
Total current liabilities	4,125,421	2,804,386	6,929,807	(3,388,678)	3,541,129
LONG-TERM LIABILITIES					
Long-term debt, less current portion	216,669	2,819,356	3,036,025	-	3,036,025
TOTAL LIABILITIES	4,342,090	5,623,742	9,965,832	(3,388,678)	6,577,154
NET ASSETS WITHOUT DONOR RESTRICTIONS	4,646,615	20,391,776	25,038,391	-	25,038,391
TOTAL LIABILITIES AND NET ASSETS	\$ 8,988,705	\$ 26,015,518	\$ 35,004,223	\$ (3,388,678)	\$ 31,615,545

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED JULY 31, 2019

	SNHS, Inc.	SNHS Management Corporation	Sub-Total	Elimination	Total
REVENUES, GAINS AND OTHER SUPPORT					
Grant/contract revenue	\$ 37,485,052	\$ -	\$ 37,485,052	\$ (20,438)	\$ 37,464,614
Program service fees	55,802	851,758	907,560	-	907,560
Local funding	-	242,894	242,894	-	242,894
Rental income	-	1,191,372	1,191,372	-	1,191,372
Gifts and contributions	192,066	16,662	208,728	-	208,728
Interest income	169	314,385	314,554	-	314,554
Unrealized gain on investments	-	12,233	12,233	-	12,233
In-kind	2,248,292	-	2,248,292	(2,248,292)	-
Miscellaneous	561,114	296,218	857,332	(137,208)	720,124
TOTAL REVENUES, GAINS AND OTHER SUPPORT	40,542,495	2,925,522	43,468,017	(2,405,938)	41,062,079
EXPENSES					
Program services:					
Child Development	10,883,653	-	10,883,653	(2,293,783)	8,589,865
Community Services	1,562,440	-	1,562,440	(31,766)	1,530,674
Economic and Workforce Dev.	7,028,880	-	7,028,880	(44,196)	6,984,684
Energy	13,442,609	-	13,442,609	(28,328)	13,414,281
Language and Literacy	436,073	-	436,073	-	436,073
Housing and Homeless	263,240	-	263,240	-	263,240
Nutrition and Health	2,535,355	-	2,535,355	(7,860)	2,527,495
Special Projects	1,768,326	-	1,768,326	-	1,768,326
Volunteer Services	125,050	-	125,050	-	125,050
SNHS Management Corporation	-	2,396,939	2,396,939	-	2,396,939
Total program services	38,045,626	2,396,939	40,442,565	(2,405,938)	38,036,627
Support services:					
Management and general	2,038,463	-	2,038,463	-	2,038,463
TOTAL EXPENSES	40,084,089	2,396,939	42,481,028	(2,405,938)	40,075,090
CHANGE IN NET ASSETS	458,406	528,583	986,989	-	986,989
NET ASSETS - BEGINNING OF YEAR	4,188,209	19,863,193	24,051,402	-	24,051,402
NET ASSETS - END OF YEAR	\$ 4,646,615	\$ 20,391,776	\$ 25,038,391	\$ -	\$ 25,038,391

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE
SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT
FOR THE YEAR ENDED JULY 31, 2019

State of NH Governor's Office of Strategic Initiatives
Headstart Program
For the Period
August 1, 2018 to July 31, 2019
Fund # 305

REVENUES

Program funding	\$ 5,039,103
In-kind	1,814,481
Allocated corporate unrestricted revenue	6,836
Total revenue	<u>6,860,420</u>

EXPENSES

Payroll	2,697,294
Payroll taxes	218,305
Fringe benefits	780,937
Workers comp. insurance	60,479
Retirement benefits	153,904
Consultant and contractual	17,613
Travel and transportation	60,852
Occupancy	287,314
Advertising	2,526
Supplies	152,726
Equip. rentals and maintenance	3,510
Insurance	14,273
Telephone	33,563
Postage	1,974
Printing and publications	4,732
Depreciation	12,114
Assistance to clients	7,800
Other expense	75,688
Miscellaneous	11,663
In-kind	1,814,481
Administrative costs	448,672
Total expenses	<u>6,860,420</u>

Excess of expenses over revenue	<u>\$ -</u>
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SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

FOR THE YEAR ENDED JULY 31, 2019

State of NH Governor's Office of Strategic Initiatives
LIHEAP Program
For the Period
October 1, 2018 to July 31, 2019
Fund # 630-18

REVENUES

Program funding	\$ 9,747,059
Other revenue	32,647
Allocated corporate unrestricted revenue	2,351
Total revenue	<u>9,782,057</u>

EXPENSES

Payroll	373,879
Payroll taxes	30,932
Fringe benefits	124,779
Workers comp. insurance	1,142
Retirement benefits	20,174
Consultant and contractual	19,965
Travel and transportation	6,194
Conference and meetings	333
Occupancy	44,865
Advertising	213
Supplies	20,929
Equip. rentals and maintenance	2,026
Insurance	982
Telephone	8,025
Postage	17,592
Subscriptions	228
Program support	28,048
Depreciation	5,158
Assistance to clients	9,010,973
Other expense	344
Miscellaneous	830
Administrative costs	64,446
Total expenses	<u>9,782,057</u>

Excess of expenses over revenue	<u>\$ -</u>
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SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE
SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT
FOR THE YEAR ENDED JULY 31, 2019

State of NH Governor's Office of Strategic Initiatives
LIHEAP Program
For the Period:
August 1, 2018 to September 30, 2018
Fund # 630-17

REVENUES	
Program funding	\$ 160,224
Total revenue	<u>160,224</u>
EXPENSES	
Payroll	77,917
Payroll taxes	6,149
Fringe benefits	21,229
Workers comp. insurance	241
Retirement benefits	3,615
Consultant and contractual	5,940
Travel and transportation	1,465
Occupancy	10,321
Supplies	4,820
Equip. rentals and maintenance	651
Insurance	711
Telephone	1,467
Postage	786
Program support	6,779
Assistance to clients	3,254
Other expense	1,495
Miscellaneous	257
Administrative costs	13,127
Total expenses	<u>160,224</u>
Excess of expenses over revenue	<u>\$ -</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

FOR THE YEAR ENDED JULY 31, 2019

State of NH Governor's Office of Strategic Initiatives
Early Headstart Program
For the Period
August 1, 2018 to July 31, 2019
Fund # 300

REVENUES

Program funding	\$ 1,370,247
In-kind	342,470
Allocated corporate unrestricted revenue	3,013
Total revenue	<u>1,715,730</u>

EXPENSES

Payroll	716,548
Payroll taxes	57,878
Fringe benefits	168,507
Workers comp. insurance	15,925
Retirement benefits	29,603
Consultant and contractual	3,392
Travel and transportation	7,089
Occupancy	112,627
Advertising	876
Supplies	42,113
Equip. rentals and maintenance	1,106
Insurance	2,465
Telephone	22,665
Postage	55
Printing and publications	536
Interest	12,995
Depreciation	25,036
Other expense	30,647
Miscellaneous	2,770
In-kind	342,470
Administrative costs	120,427
Total expenses	<u>1,715,730</u>

Excess of expenses over revenue	<u>\$ -</u>
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SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

FOR THE YEAR ENDED JULY 31, 2019

Electric Energy Assistance

For the Period:

August 1, 2018 to July 31, 2019

Fund # 665

REVENUES

Other revenue	\$ 716,563
Allocated corporate unrestricted revenue	37,230
Total revenue	<u>753,793</u>

EXPENSES

Payroll	399,246
Payroll taxes	32,852
Fringe benefits	102,830
Workers comp. insurance	1,315
Retirement benefits	17,554
Consultant and contractual	24,257
Travel and transportation	4,788
Conference and meetings	333
Occupancy	54,763
Advertising	138
Supplies	23,231
Equip. rentals and maintenance	2,677
Insurance	1,606
Telephonic	9,558
Postage	11,355
Subscriptions	228
Depreciation	600
Other expense	344
Miscellaneous	466
Administrative costs	65,652
Total expenses	<u>753,793</u>

Excess of expenses over revenue	<u>\$ -</u>
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WHISPERING PINES II
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)
(PROJECT No. A199991-046)

STATEMENTS OF FINANCIAL POSITION

JULY 31, 2019 AND 2018

<i>ASSETS</i>		
	<i>2019</i>	<i>2018</i>
CURRENT ASSETS		
Cash - Operations	\$ 18,732	28,635
Tenant Accounts Receivable	-	509
Prepaid Expenses	6,035	6,035
Total Current Assets	24,767	35,179
DEPOSITS HELD IN TRUST, FUNDED		
Tenant Security Deposits	13,294	12,708
RESTRICTED DEPOSITS AND FUNDED RESERVES		
Replacement Reserve	30,028	36,414
Operating Reserve	78,399	76,953
Tax Escrow	23,456	7,270
Insurance Escrow	4,858	4,758
Total Restricted Deposits and Funded Reserves	136,741	125,395
RENTAL PROPERTY		
Land	166,600	166,600
Building and Building Improvements	580,758	569,400
Total Rental Property	747,358	736,000
Less Accumulated Depreciation	43,447	28,068
Net Rental Property	703,911	707,932
TOTAL ASSETS	\$ 878,713	\$ 881,214
<i>LIABILITIES AND NET ASSETS</i>		
CURRENT LIABILITIES		
Current Portion of Mortgage Loan Payable	\$ 6,096	\$ 5,886
Accounts Payable	1,734	2,729
Accrued Expenses	944	62
Total Current Liabilities	8,774	8,677
DEPOSIT LIABILITIES		
Tenant Security Deposit Liability	13,294	12,708
LONG-TERM LIABILITIES		
Due to Affiliate	32,103	15,947
Mortgage Loan Payable, Net of Current Portion	194,418	200,514
Total Long-Term Liabilities	226,521	216,461
Total Liabilities	248,589	237,846
NET ASSETS WITHOUT DONOR RESTRICTIONS	630,124	643,368
TOTAL LIABILITIES AND NET ASSETS	\$ 878,713	\$ 881,214

WHISPERING PINES II
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)
(PROJECT No. A199991-046)

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JULY 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
RENTAL OPERATIONS		
<i>Income</i>		
Tenant Rental Income	\$ 172,681	\$ 172,715
Laundry Income	2,235	2,215
Other Income	1,470	7,555
Interest Income - Unrestricted	15	30
Interest Income - Restricted	2,490	1,296
Total Income	<u>178,891</u>	<u>183,811</u>
<i>Expenses (See Schedule)</i>		
Administrative	50,777	21,821
Utilities	43,570	33,879
Maintenance	41,670	63,734
Depreciation	15,380	14,316
Interest - NHHFA Mortgage Note	7,130	7,332
General Expenses	33,608	33,966
Total Expenses	<u>192,135</u>	<u>175,048</u>
 CHANGE IN NET ASSETS	 (13,244)	 8,763
 NET ASSETS - BEGINNING OF YEAR	 <u>643,368</u>	 <u>634,605</u>
 NET ASSETS - END OF YEAR	 <u>\$ 630,124</u>	 <u>\$ 643,368</u>

WHISPERING PINES II
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)
(PROJECT No. A199991-046)

SCHEDULES OF RENTAL OPERATIONS EXPENSES
FOR THE YEARS ENDED JULY 31, 2019 AND 2018

EXPENSES:	<u>2019</u>	<u>2018</u>
<u>Administrative</u>		
Advertising	\$ -	\$ 8
Management Fees	14,400	14,400
Salaries and Wages	20,002	2,209
Fringe Benefits	3,415	126
Investment Fee	6,120	-
Legal Expenses	-	69
Telephone	3,128	2,973
Other Administrative Expense	3,712	2,036
TOTAL ADMINISTRATIVE EXPENSE	<u>50,777</u>	<u>21,821</u>
<u>Utilities</u>		
Electricity	19,750	18,406
Fuel	13,124	7,655
Water and Sewer	10,214	7,818
Other Utility Expense	482	-
TOTAL UTILITY EXPENSE	<u>43,570</u>	<u>33,879</u>
<u>Maintenance</u>		
Custodial Supplies	692	320
Trash Removal	2,160	1,260
Snow Removal	10,296	16,710
Grounds/Landscaping	-	1,150
Elevator Repairs and Contract	2,764	2,920
Repairs (Materials)	25,758	17,374
Operation (Contract)	-	24,000
TOTAL MAINTENANCE EXPENSE	<u>41,670</u>	<u>63,734</u>
<u>Depreciation</u>	<u>15,380</u>	<u>14,316</u>
<u>Interest - NHIHA Mortgage Note</u>	<u>7,130</u>	<u>7,332</u>
<u>General Expenses</u>		
Real Estate Taxes	24,293	28,877
Payroll Taxes	1,612	203
Retirement Benefits	1,871	-
Workman's Compensation	1,064	118
Insurance	4,768	4,768
TOTAL GENERAL EXPENSES	<u>33,608</u>	<u>33,966</u>
TOTAL EXPENSES	<u>\$ 192,135</u>	<u>\$ 175,048</u>

WHISPERING PINES II
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)
(PROJECT No. A199991-046)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
PROJECT OPERATING ACCOUNT
FOR THE YEAR ENDED JULY 31, 2019

SOURCE OF FUNDS

Rental Operations

Income

Tenant Paid Rent	\$ 153,454	
HAP Rent Subsidy	19,736	

Total Rental Income \$ 173,190

Service Income	2,235
Interest Income	15
Commercial Income	-
Other Income	1,470

Total Rental Operations Receipts 176,910

Expenses

Administrative	49,895
Utilities	43,570
Maintenance	42,663
Interest - NHHFA Mortgage Note	7,130
Interest - Other Notes	-
General	33,608
Other	-

Total Rental Operations Disbursements (176,868)

Cash Provided by Rental Operations 42

Amortization of Mortgage 5,836

**Cash Provided by Rental Operations
After Debt Service** (5,844)

OTHER RECEIPTS

Due to Management Agent	16,156	
Owner Advances	-	
Transfer from Restricted Cash Reserves and Escrow	46,320	
	-	
		<u>62,476</u>

OTHER DISBURSEMENTS OR TRANSFERS

Transfers to Restricted Cash Reserves and Escrow	55,176	
Purchase of Fixed Assets	11,359	
Repayment of Owner Advances	-	
Other Partnership Expenses	-	
Transfers to Tenant Security Deposit Account	-	
		<u>66,535</u>

Net Increase or (Decrease) in Project Account Cash (9,903)

Project Account Cash Balance at Beginning of Year 28,635

Project Account Cash Balance at End of Year 18,732

**Competition of Project Account Cash
Balance at End of Year** 18,732

Petty Cash

Unrestricted Reserve (if applicable)

Decorating Reserve	-
Operating Reserve	-
Other Reserve	-

Total Petty Cash and Unrestricted Reserves -

**Total Project Account Cash
at End of Year** \$ 18,732

WHISPERING PINES II
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)
(PROJECT No. A199991-046)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
PROJECT OPERATING ACCOUNT

FOR THE YEAR ENDED JULY 31, 2018

SOURCE OF FUNDS

Rental Operations

Income

Tenant Paid Rent	\$ 153,261	
HAP Rent Subsidy	18,975	

Total Rental Income \$ 172,236

Service Income	2,215
Interest Income	30
Commercial Income	-
Other Income	7,555

Total Rental Operations Receipts 182,036

Expenses

Administrative	20,657
Utilities	33,879
Maintenance	71,119
Interest - NHHFA Mortgage Note	7,332
Interest - Other Notes	-
General	33,966
Other	-

Total Rental Operations Disbursements (166,953)

Cash Provided by Rental Operations 15,083

Amortization of Mortgages 5,684

Cash Provided by Rental Operations 9,399

After Debt Service

OTHER RECEIPTS

Due to Management Agent (26,475)

Owner Advances -

Transfer from Restricted Cash Reserves 46,158

and Encrow

19,683

OTHER DISBURSEMENTS OR TRANSFERS

Transfer to Restricted Cash Reserves 38,810

and Encrow

Purchase of Fixed Assets 19,300

Repayment of Owner Advances -

Other Partnership Expenses -

Transfers to Tenant Security Deposit Account -

58,110

Net Increase or (Decrease) in Project Account Cash (29,028)

Project Account Cash Balance at Beginning of Year 57,663

Project Account Cash Balance at End of Year 28,635

Composition of Project Account Cash

Balance at End of Year 28,635

Petty Cash

Unrestricted Reserve (if applicable)

Decorating Reserve -

Operating Reserve -

Other Reserve -

Total Petty Cash and Unrestricted Reserves

-

Total Project Account Cash

at End of Year \$ 28,635

WHISPERING PINES II
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)
(PROJECT No. A199991-046)

SCHEDULE OF RESTRICTED CASH RESERVES AND ESCROWS

FOR THE YEAR ENDED JULY 31, 2019

<u>Description of Fund</u>	<u>Balance</u> <u>Beginning of</u> <u>Period</u>	<u>Deposits</u> <u>Transfers</u> <u>From</u> <u>Operations</u> <u>Account</u>	<u>Interest</u> <u>Earned</u>	<u>Withdrawals</u> <u>Transfers to</u> <u>Operations</u> <u>Account</u>	<u>Balance</u> <u>End of</u> <u>Period</u>
<u>Restricted Accounts:</u>					
Insurance Escrow	\$ 4,758	\$ 4,800	\$ 67	\$ 4,767	\$ 4,858
Tax Escrow	7,270	40,176	302	24,292	23,456
Replacement Reserve	36,414	10,200	675	17,261	30,028
Operating Reserve	76,953	-	1,446	-	78,399
Total Restricted Cash Reserves and Escrows	\$ 125,395	\$ 55,176	\$ 2,490	\$ 46,320	\$ 136,741

SCHEDULE OF SURPLUS CASH CALCULATION

JULY 31, 2019

NET LOSS	\$ (13,244)
ADD: DEPRECIATION	15,380
DEDUCT REQUIRED PRINCIPAL REPAYMENTS	5,886
DEDUCT REQUIRED PAYMENTS TO REPLACEMENT RESERVES	10,200
ADD/DEDUCT NHHFA APPROVED ITEMS	
Repair and Maintenance Expenses Reimbursed Through Replacement Reserves	17,261
SURPLUS CASH (DEFICIT)	\$ 3,311

WHISPERING PINES II
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)
(PROJECT No. A199991-046)

YEAR-TO-DATE COMPILATION OF OWNERS' FEE/DISTRIBUTION

FOR THE YEAR ENDED JULY 31, 2019

<u>YEAR</u>	<u>MAXIMUM ALLOWABLE DISTRIBUTION</u>	<u>DISTRIBUTION RECEIVED</u>	<u>BALANCE</u>
12/31/2001	\$ 243,855	\$ -	\$ 243,855
12/31/2002	\$ 243,855	\$ -	\$ 487,710
12/31/2003	\$ 243,855	\$ 5,895	\$ 725,670
12/31/2004	\$ 243,855	\$ 7,200	\$ 962,325
12/31/2005	\$ 243,855	\$ -	\$ 1,206,180
12/31/2006	\$ 243,855	\$ 6,120	\$ 1,443,915
12/31/2007	\$ 243,855	\$ -	\$ 1,687,770
12/31/2008	\$ 243,855	\$ -	\$ 1,931,625
12/31/2009	\$ 243,855	\$ -	\$ 2,175,480
12/31/2010	\$ 243,855	\$ -	\$ 2,419,335
12/31/2011	\$ 243,855	\$ -	\$ 2,663,190
12/31/2012	\$ 243,855	\$ -	\$ 2,907,045
12/31/2013	\$ 243,855	\$ 7,200	\$ 3,143,700
12/31/2014	\$ 243,855	\$ -	\$ 3,387,555
12/31/2015	\$ 243,855	\$ -	\$ 3,631,410
7/31/2016	\$ 142,249	\$ -	\$ 3,773,659
7/31/2017	\$ 243,855	\$ -	\$ 4,017,514
7/31/2018	\$ 243,855	\$ -	\$ 4,261,369
7/31/2019	\$ 243,855	\$ -	\$ 4,505,224

J.B. MILETTE MANOR
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)

STATEMENTS OF FINANCIAL POSITION

JULY 31, 2019 AND 2018

<i>ASSETS</i>		
	<i>2019</i>	<i>2018</i>
CURRENT ASSETS		
Cash - Operations	\$ 17,001	\$ 37,774
Prepaid Expenses	6,880	8,618
Total Current Assets	<u>23,881</u>	<u>46,392</u>
DEPOSITS HELD IN TRUST, FUNDED		
Tenant Security Deposits	<u>15,764</u>	<u>15,755</u>
RESTRICTED DEPOSITS AND FUNDED RESERVES		
Replacement Reserve	154,554	138,851
Operating Reserve	96,431	96,364
Tax Escrow	6,543	6,538
Total Restricted Deposits and Funded Reserves	<u>257,528</u>	<u>241,753</u>
RENTAL PROPERTY		
Land	176,000	176,000
Building and Building Improvements	<u>1,071,375</u>	<u>1,071,375</u>
Total Rental Property	<u>1,247,375</u>	<u>1,247,375</u>
Less Accumulated Depreciation	<u>89,879</u>	<u>62,422</u>
Net Rental Property	<u>1,157,496</u>	<u>1,184,953</u>
TOTAL ASSETS	<u>\$ 1,454,669</u>	<u>\$ 1,488,853</u>
<i>LIABILITIES AND NET ASSETS</i>		
CURRENT LIABILITIES		
Accounts Payable	\$ 1,355	\$ 3,545
Accrued Expenses	430	282
Total Current Liabilities	<u>1,785</u>	<u>3,827</u>
DEPOSIT LIABILITIES		
Tenant Security Deposit Liability	<u>15,781</u>	<u>15,772</u>
LONG-TERM LIABILITIES		
Due to Affiliate	45,617	40,657
Mortgage Loan Payable, Net of Current Portion	<u>1,170,000</u>	<u>1,170,000</u>
Total Long-Term Liabilities	<u>1,215,617</u>	<u>1,210,657</u>
Total Liabilities	<u>1,233,183</u>	<u>1,230,256</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>221,486</u>	<u>258,597</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,454,669</u>	<u>\$ 1,488,853</u>

J.B. MILETTE MANOR
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JULY 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
RENTAL OPERATIONS		
<i>Income</i>		
Tenant Rental Income	\$ 208,237	\$ 207,802
Laundry Income	1,274	1,228
Interest Income - Unrestricted	15	33
Interest Income - Restricted	175	142
Total Income	<u>209,701</u>	<u>209,205</u>
<i>Expenses (See Schedule)</i>		
Administrative	71,428	80,209
Utilities	59,196	61,477
Maintenance	59,672	34,774
Depreciation	27,458	27,009
General Expenses	29,058	49,818
Total Expenses	<u>246,812</u>	<u>253,287</u>
CHANGE IN NET ASSETS	(37,111)	(44,082)
NET ASSETS - BEGINNING OF YEAR	<u>258,597</u>	<u>302,679</u>
NET ASSETS - END OF YEAR	<u>\$ 221,486</u>	<u>\$ 258,597</u>

J.B. MILETTE MANOR
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)

SCHEDULES OF RENTAL OPERATIONS EXPENSES
FOR THE YEARS ENDED JULY 31, 2019 AND 2018

EXPENSES:	<u>2019</u>	<u>2018</u>
<u>Administrative</u>		
Advertising	\$ 350	\$ 50
Management Fees	17,688	17,818
Salaries and Wages	31,953	42,606
Fringe Benefits	10,362	12,930
Audit and Accounting Expense	400	800
Legal Expenses	253	1,173
Telephone	1,431	1,601
Other Administrative Expense	8,991	3,231
TOTAL ADMINISTRATIVE EXPENSE	<u>71,428</u>	<u>80,209</u>
<u>Utilities</u>		
Electricity	33,814	39,427
Fuel	15,853	13,413
Water and Sewer	8,733	7,728
Other Utility Expense	796	909
TOTAL UTILITY EXPENSE	<u>59,196</u>	<u>61,477</u>
<u>Maintenance</u>		
Custodial Supplies	1,726	1,605
Trash Removal	3,615	2,160
Snow Removal	4,242	3,450
Grounds/Landscaping	3,100	2,204
Elevator Repairs and Contract	4,835	5,912
Repairs (Materials)	42,154	19,443
TOTAL MAINTENANCE EXPENSE	<u>59,672</u>	<u>34,774</u>
<u>Depreciation</u>	<u>27,458</u>	<u>27,009</u>
<u>General Expenses</u>		
Real Estate Taxes	17,040	34,599
Payroll Taxes	2,613	3,651
Workman's Compensation	1,102	1,866
Retirement Benefits	-	1,283
Insurance	8,303	8,419
TOTAL GENERAL EXPENSES	<u>29,058</u>	<u>49,818</u>
TOTAL EXPENSES	<u>\$ 246,812</u>	<u>\$ 253,287</u>

J.B. MILETTE MANOR
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
PROJECT OPERATING ACCOUNT
FOR THE YEAR ENDED JULY 31, 2019

SOURCE OF FUNDS

Rental Operations

Income

Tenant Paid Rent	\$ 177,824	
HAP Rent Subsidy	30,413	
Total Rental Income		\$ 208,237

Service Income	1,274
Interest Income	15
Commercial Income	-
Other Income	-

Total Rental Operations Receipts		209,526
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Expenses

Administrative	69,543
Utilities	59,196
Maintenance	61,862
Interest - NHHFA Mortgage Note	-
Interest - Other Notes	-
General	29,058
Other	-

Total Rental Operations Disbursements		(219,659)
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Cash Provided by Rental Operations		(10,133)
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Amortization of Mortgage

Cash Provided by Rental Operations		
After Debt Service		(10,133)

OTHER RECEIPTS

Due to Management Agent	4,960	
Owner Advances	-	
Transfer from Restricted Cash Reserves and Escrows	-	
		4,960

OTHER DISBURSEMENTS OR TRANSFERS

Transfers to Restricted Cash Reserves and Escrows	15,600	
Purchase of Fixed Assets	-	
Repayment of Owner Advances	-	
Other Partnership Expenses	-	
Transfers to Tenant Security Deposit Account	-	
		15,600

Net Increase or (Decrease) in Project Account Cash		(20,773)
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Project Account Cash Balance at Beginning of Year		37,774
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Project Account Cash Balance at End of Year		17,001
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Composition of Project Account Cash

Balance at End of Year		17,001
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Petty Cash

Unrestricted Reserve (if applicable)

Decorating Reserve	-
Operating Reserve	-
Other Reserve	-

Total Petty Cash and Unrestricted Reserves		-
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Total Project Account Cash

at End of Year		\$ 17,001
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J.B. MILETTE MANOR
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
PROJECT OPERATING ACCOUNT
FOR THE YEAR ENDED JULY 31, 2018

SOURCE OF FUNDS

Rental Operations

Income

Tenant Paid Rent	\$ 177,836	
HAP Rent Subsidy	29,966	

Total Rental Income \$ 207,802

Service Income	1,228	
Interest Income	33	
Commercial Income	-	
Other Income	-	

Total Rental Operations Receipts 209,063

Expenses

Administrative	81,918	
Utilities	61,477	
Maintenance	34,907	
Interest - NIIHA Mortgage Note	-	
Interest - Other Notes	-	
General	49,818	
Other	-	

Total Rental Operations Disbursements (228,120)

Cash Provided by Rental Operations (19,057)

Amortization of Mortgages

Cash Provided by Rental Operations (19,057)

After Debt Service

OTHER RECEIPTS

Due to Management Agent (22,427)

Owner Advances -

Transfer from Restricted Cash Reserves and Escrows (22,427)

OTHER DISBURSEMENTS OR TRANSFERS

Transfer to Restricted Cash Reserves and Escrows 15,599

Purchase of Fixed Assets 8,975

Repayment of Owner Advances -

Other Partnership Expenses -

Transfer to Tenant Security Deposit Account (21)

24,553

Net Increase or (Decrease) in Project Account Cash (66,037)

Project Account Cash Balance at Beginning of Year 103,811

Project Account Cash Balance at End of Year 37,774

Composition of Project Account Cash

Balance at End of Year 37,774

Petty Cash

-

Unrestricted Reserve (if applicable)

Decorating Reserve	-	
Operating Reserve	-	
Other Reserve	-	

Total Petty Cash and Unrestricted Reserves -

Total Project Account Cash

at End of Year \$ 37,774

J.B. MILETTE MANOR
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)
SCHEDULE OF RESTRICTED CASH RESERVES AND ESCROWS
FOR THE YEAR ENDED JULY 31, 2019

<u>Description of Fund</u>	<u>Balance Beginning of Period</u>	<u>Deposits Transfers From Operations Account</u>	<u>Interest Earned</u>	<u>Withdrawals Transfers to Operations Account</u>	<u>Balance End of Period</u>
<u>Restricted Accounts:</u>					
Tax Escrow	\$ 6,538	\$ -	\$ 5	\$ -	\$ 6,543
Replacement Reserve	138,851	15,600	103	-	154,554
Operating Reserve	96,364	-	67	-	96,431
Total Restricted Cash Reserves and Escrows	\$ 241,753	\$ 15,600	\$ 175	\$ -	\$ 257,528

SCHEDULE OF SURPLUS CASH CALCULATION
JULY 31, 2019

NET LOSS	\$ (37,111)
ADD: DEPRECIATION	27,458
DEDUCT REQUIRED PRINCIPAL REPAYMENTS	-
DEDUCT REQUIRED PAYMENTS TO REPLACEMENT RESERVES	15,600
ADD/DEDUCT NHHFA APPROVED ITEMS Repair and Maintenance Expenses Reimbursed Through Replacement Reserves	-
SURPLUS CASH (DEFICIT)	\$ (25,253)

SHERBURNE WOODS
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)
(PROJECT No. HAP PBA 901-02-05)

STATEMENTS OF FINANCIAL POSITION

JULY 31, 2019 AND 2018

ASSETS		
	2019	2018
CURRENT ASSETS		
Cash - Operations	\$ 91,630	\$ 56,958
Prepaid Expenses	6,318	6,623
Total Current Assets	<u>97,948</u>	<u>63,581</u>
DEPOSITS HELD IN TRUST, FUNDED		
Tenant Security Deposits	<u>15,855</u>	<u>16,600</u>
RESTRICTED DEPOSITS AND FUNDED RESERVES		
Replacement Reserve	124,871	111,486
Operating Reserve	67,111	65,873
Tax Escrow	11,877	9,311
Insurance Escrow	3,581	3,802
Total Restricted Deposits and Funded Reserves	<u>207,440</u>	<u>190,472</u>
RENTAL PROPERTY		
Land	211,000	211,000
Building and Building Improvements	<u>907,200</u>	<u>895,200</u>
Total Rental Property	1,118,200	1,106,200
Less: Accumulated Depreciation	<u>28,775</u>	<u>5,595</u>
Net Rental Property	<u>1,089,425</u>	<u>1,100,605</u>
TOTAL ASSETS	<u>\$ 1,410,668</u>	<u>\$ 1,371,258</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current Portion of Mortgage Loan Payable	\$ 15,344	\$ 14,309
Accounts Payable	4,240	2,410
Accrued Expenses	194	117
Total Current Liabilities	<u>19,778</u>	<u>16,836</u>
DEPOSIT LIABILITIES		
Tenant Security Deposit Liability	<u>15,805</u>	<u>16,600</u>
LONG-TERM LIABILITIES		
Due to Affiliate	131,432	136,698
Mortgage Loan Payable, Net of Current Portion	<u>885,694</u>	<u>901,031</u>
Total Long-Term Liabilities	<u>1,017,126</u>	<u>1,037,729</u>
Total Liabilities	<u>1,052,709</u>	<u>1,071,165</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>357,959</u>	<u>300,093</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,410,668</u>	<u>\$ 1,371,258</u>

SHERBURNE WOODS
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)
(PROJECT No. HAP PBA 901-02-05)

STATEMENTS OF ACTIVITIES

FOR THE YEAR ENDED JULY 31, 2019 AND THE THREE MONTH PERIOD ENDED JULY 31, 2018

	<u>2019</u>	<u>2018</u>
RENTAL OPERATIONS		
<i>Income</i>		
Tenant Rental Income	\$ 260,808	\$ 66,083
Laundry Income	2,640	670
Donation	-	283,644
Other Income	1,070	582
Interest Income - Unrestricted	56	9
Interest Income - Restricted	3,633	677
Total Income	<u>268,207</u>	<u>351,665</u>
<i>Expenses (See Schedule)</i>		
Administrative	38,625	11,228
Utilities	35,850	6,553
Maintenance	55,722	12,698
Depreciation	23,180	5,595
Interest - NHHFA Mortgage Note	25,616	6,557
General Expenses	31,348	8,941
Total Expenses	<u>210,341</u>	<u>51,572</u>
 CHANGE IN NET ASSETS	 57,866	 300,093
 NET ASSETS - BEGINNING OF YEAR	 <u>300,093</u>	 <u>-</u>
 NET ASSETS - END OF YEAR	 <u>\$ 357,959</u>	 <u>\$ 300,093</u>

SHERBURNE WOODS
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)
(PROJECT No. HAP PBA 901-02-05)

SCHEDULES OF RENTAL OPERATIONS EXPENSES

FOR THE YEAR ENDED JULY 31, 2019 AND THE THREE MONTH PERIOD ENDED JULY 31, 2018

EXPENSES:	2019	2018
<u>Administrative</u>		
Advertising	\$ 125	\$ -
Management Fees	20,872	4,500
Salaries and Wages	8,526	3,417
Fringe Benefits	3,021	1,036
Audit and Accounting Expense	75	925
Telephone	2,291	572
Other Administrative Expense	3,715	778
TOTAL ADMINISTRATIVE EXPENSE	<u>38,625</u>	<u>11,228</u>
<u>Utilities</u>		
Electricity	20,577	4,442
Fuel	8,898	1,334
Water and Sewer	4,597	200
Other Utility Expense	1,778	577
TOTAL UTILITY EXPENSE	<u>35,850</u>	<u>6,553</u>
<u>Maintenance</u>		
Trash Removal	1,523	525
Snow Removal	25,123	-
Grounds/Landscaping	292	431
Repairs (Materials)	28,784	11,742
TOTAL MAINTENANCE EXPENSE	<u>55,722</u>	<u>12,698</u>
<u>Depreciation</u>	<u>23,180</u>	<u>5,595</u>
<u>Interest - NHHFA Mortgage Note</u>	<u>25,616</u>	<u>6,557</u>
<u>General Expenses</u>		
Real Estate Taxes	25,184	6,938
Payroll Taxes	714	287
Workman's Compensation	454	182
Retirement benefits	228	342
Insurance	4,768	1,192
TOTAL GENERAL EXPENSES	<u>31,348</u>	<u>8,941</u>
TOTAL EXPENSES	<u>\$ 210,341</u>	<u>\$ 51,572</u>

SHERBURNE WOODS
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)
(PROJECT No. HAP PBA 901-02-05)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
PROJECT OPERATING ACCOUNT

FOR THE YEAR ENDED JULY 31, 2019

SOURCE OF FUNDS

Rental Operations

Income

Tenants Paid Rent	\$ 119,235
HAP Rent Subsidy	141,573

Total Rental Income:

Service Income	2,640
Interest Income	56
Commercial Income	-
Other Income	1,070

Total Rental Operations Receipts

\$ 260,808

264,574

Expenses

Administrative	38,243
Utilities	35,850
Maintenance	53,892
Interest - NHHFA Mortgage Note	25,616
Interest - Other Notes	-
General	31,348
Other	-

Total Rental Operations Disbursements

(184,949)

Cash Provided by Rental Operations:

79,625

Amortization of Mortgage

14,302

Cash Provided by Rental Operations

After Debt Service

65,323

OTHER RECEIPTS

Due to Management Agent

-

Owner Advances

-

**Transfer from Restricted Cash Reserves
and Escrows**

43,443

-

43,443

OTHER DISBURSEMENTS OR TRANSFERS

**Transfers to Restricted Cash Reserves
and Escrows**

56,778

Purchase of Fixed Assets

12,000

Repayment of Owner Advances

5,266

Other Partnership Expenses

50

Transfers to Tenant Security Deposit Account

-

74,094

Net Increase or (Decrease) in Project Account Cash

34,672

Project Account Cash Balance at Beginning of Year

56,958

Project Account Cash Balance at End of Year

91,630

Composition of Project Account Cash

Balance at End of Year

91,630

Petty Cash

-

Unrestricted Reserve (if applicable)

Decorating Reserve

-

Operating Reserve

-

Other Reserve

-

Total Petty Cash and Unrestricted Reserves

-

Total Project Account Cash

at End of Year

\$ 91,630

SHERBURNE WOODS
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)
(PROJECT No. HAP PBA 901-02-05)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
PROJECT OPERATING ACCOUNT

FOR THE THREE MONTH PERIOD ENDED JULY 31, 2018

SOURCE OF FUNDS

Rental Operations

Income

Tenants Paid Rent	\$ 31,338	
HAP Rent Subsidy	34,745	

Total Rental Income \$ 66,083

Service Income	670
Interest Income	9
Commercial Income	-
Other Income	582

Total Rental Operations Receipts 67,344

Expenses

Administrative	14,673
Utilities	6,553
Maintenance	13,836
Interest - NHHFA Mortgage Note	6,557
Interest - Other Notes	-
General	8,941
Other	-

Total Rental Operations Disbursements (50,560)

Cash Provided by Rental Operations 16,784

Amortization of Mortgages 3,423

Cash Provided by Rental Operations
After Debt Service 13,361

OTHER RECEIPTS

Due to Management Agent (7,046)

Owner Advances -

Transfer from Restricted Cash Reserves
and Escrows 13,910

6,864

OTHER DISBURSEMENTS OR TRANSFERS

Transfers to Restricted Cash Reserves
and Escrows 12,881

Purchase of Fixed Assets -

Repayment of Owner Advances -

Other Partnership Expenses -

Transfers to Tenant Security Deposit Account -

12,881

Net Increase or (Decrease) in Project Account Cash 7,344

Project Account Cash Balance at Beginning of Year 49,614

Project Account Cash Balance at End of Year 56,958

Composition of Project Account Cash

Balance at End of Year 56,958

Petty Cash

Unrestricted Reserve (if applicable)

Decorating Reserve	-
Operating Reserve	-
Other Reserve	-

Total Petty Cash and Unrestricted Reserves -

Total Project Account Cash
at End of Year \$ 56,958

SHERBURNE WOODS
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)
(PROJECT No. HAP PBA 901-02-05)

SCHEDULE OF RESTRICTED CASH RESERVES AND ESCROWS

FOR THE YEAR ENDED JULY 31, 2019

<u>Description of Fund</u>	<u>Balance</u> <u>Beginning of</u> <u>Period</u>	<u>Deposits</u> <u>Transfers</u> <u>From</u> <u>Operations</u> <u>Account</u>	<u>Interest</u> <u>Earned</u>	<u>Withdrawals</u> <u>Transfers to</u> <u>Operations</u> <u>Account</u>	<u>Balance</u> <u>End of</u> <u>Period</u>
<u>Restricted Accounts:</u>					
Insurance Escrow	\$ 3,802	\$ 4,500	\$ 46	\$ 4,767	\$ 3,581
Tax Escrow	9,311	29,028	214	26,676	11,877
Replacement Reserve	111,486	23,250	2,135	12,000	124,871
Operating Reserve	65,873	-	1,238	-	67,111
Total Restricted Cash Reserves and Escrows	\$ 190,472	\$ 56,778	\$ 3,633	\$ 43,443	\$ 207,440

SCHEDULE OF SURPLUS CASH CALCULATION

JULY 31, 2019

NET INCOME	\$ 57,866
ADD: DEPRECIATION	23,180
DEDUCT REQUIRED PRINCIPAL REPAYMENTS	14,302
DEDUCT REQUIRED PAYMENTS TO REPLACEMENT RESERVES	23,250
ADD/DEDUCT NHHFA APPROVED ITEMS	
Repair and Maintenance Expenses Reimbursed Through Replacement Reserves	12,000
SURPLUS CASH (DEFICIT)	\$ 55,494

SHERBURNE WOODS
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)
(PROJECT No. HAP PBA 901-02-05)

YEAR-TO-DATE COMPILATION OF OWNERS' FEE/DISTRIBUTION

FOR THE YEAR ENDED JULY 31, 2019

<u>YEAR</u>	<u>MAXIMUM ALLOWABLE DISTRIBUTION</u>	<u>DISTRIBUTION RECEIVED</u>	<u>BALANCE</u>
12/31/2003	\$ 113,850	\$ -	\$ 113,850
12/31/2004	\$ 113,850	\$ -	\$ 227,700
12/31/2005	\$ 113,850	\$ -	\$ 341,550
12/31/2006	\$ 113,850	\$ -	\$ 455,400
12/31/2007	\$ 113,850	\$ -	\$ 569,250
12/31/2008	\$ 113,850	\$ -	\$ 683,100
12/31/2009	\$ 113,850	\$ -	\$ 796,950
12/31/2010	\$ 113,850	\$ -	\$ 910,800
12/31/2011	\$ 113,850	\$ -	\$ 1,024,650
12/31/2012	\$ 113,850	\$ -	\$ 1,138,500
12/31/2013	\$ 113,850	\$ -	\$ 1,252,350
12/31/2014	\$ 113,850	\$ -	\$ 1,366,200
12/31/2015	\$ 113,850	\$ -	\$ 1,480,050
12/30/2016	\$ 113,850	\$ -	\$ 1,593,900
12/30/2017	\$ 113,850	\$ -	\$ 1,707,750
7/31/2018	\$ 66,413	\$ -	\$ 1,774,163
7/31/2019	\$ 113,850	\$ -	\$ 1,888,013

SOUTHERN NEW HAMPSHIRE SERVICES, INC.

PO Box 5040, Manchester, NH 03108 - (603)668-8010

The Community Action Partnership for Hillsborough and Rockingham Counties

BOARD OF DIRECTORS ~ as of January 2020

Public Sector	Private Sector	Low-Income Sector	HS Policy Council
<u>Representing Manchester</u> Lou D'Allesandro Vice-Chair Toni Pappas	<u>Representing Manchester</u> Peter Ramsey <i>Term: 4/18-9/21</i> Carrie Marshall Gross <i>Term: 9/17-9/20</i>	<u>Representing Manchester</u> James Brown <i>9/18-9/21</i> Orville Kerr, Secretary <i>Term 9/18-9/21</i> Anna Hamel <i>Term Expires Sept. . 2022</i>	Alicia Webber Term begins 11/19
<u>Representing Nashua</u> Kevin Moriarty Treasurer	<u>Representing Nashua</u> Dolores Bellavance, <i>Chairman</i> <i>Term: 9/18-9/21</i>	<u>Representing Nashua</u> Bonnie Henault <i>Term: 9/17-9/20</i>	
<u>Representing Towns</u> Thomas Mullins	<u>Representing Towns</u> German J. Ortiz	Shirley Pelletier <i>Term: 9/17-9/20</i>	
<u>Representing Rockingham County</u> Rep. Sherman Packard	<u>Representing Rockingham County</u>	<u>Representing Towns</u>	
		<u>Representing Rockingham County</u>	

Kristie A. Conrad

Professional Experience:

Southern NH Services, Inc. (June 2011 – Present)

Program Director

July 1996 to present

Portsmouth Adult Education Program

100 Campus Drive, Suite 22, Portsmouth, NH 03801
603.422.8233

Responsible for comprehensive, general administration and oversight of an adult education program serving learners 18 years and older in need of academic skills instruction, high school equivalency preparation and English language instruction for speakers of other languages in the greater Portsmouth, NH area. Work began in 1996 under Rockingham Community Action, which merged with Southern NH Services in 2011 – the non-profit, anti-poverty agency serving Rockingham and Hillsboro counties in New Hampshire.

Specific work responsibilities have included such areas as:

- program design and scheduling;
- recruitment, registration, referrals and retention of adult learners;
- assist learners with intake, conduct assessments, check for accuracy, report results to staff & learners
- data collection and data entry into LACES system, ensure accuracy, create reports for purpose of data analysis, review with staff for the purpose of program and instructional planning, reporting as required by funding sources
- community outreach, advocacy and collaborations (particularly with area Adult Education Centers)
- serve as WIOA representative, build collaborations with WIOA partners
- public relations – planning and implementation;
- fundraising and grant writing;
- maintaining contact with local, state and federal offices and officials;
- liaison with local employers, build relationships for potential learner and program benefits
- recordkeeping, fiscal accountability and report preparation;
- hiring, training, ongoing development and evaluation of staff and volunteers;
- overall program evaluation, among other responsibilities.

Southern NH Services, Inc. (June 2011 – present)

Literacy Services Coordinator

November 1991 to December 2015

Rockingham Community Action Literacy Services

4 Cutts Street, Portsmouth, NH 03801
603.431.2911

Responsible for all aspects of oversight, operation, implementation, evaluation and expansion

of multiple literacy services focusing on children and families, adolescents and adults in poverty. Work began in 1991 under Rockingham Community Action, which merged with Southern NH Services in 2011 – the non-profit, anti-poverty agency serving Rockingham and Hillsboro counties in New Hampshire.

Specific work responsibilities have included, among other activities, such areas as:

- creating, operating and expanding new and current programs;
- researching, coordination and implementation of all fundraising and grant writing;
- recruiting, hiring, training and evaluating staff and volunteers;
- direct service delivery with program participants - including registration, counseling support and referrals;
- modeling reading and literacy behaviors with participants, staff and volunteers;
- materials development; recordkeeping; report preparation; program evaluation;
- establishing, coordination and implementation of public relations;
- public advocacy of poverty and literacy related issues;
- developing and fostering varied community collaborations;
- interaction with local, state and federal offices and officials;
- participating in professional development related to areas of service delivery and program management;
- general office management and maintenance.

Literacy Services program involvement has included:

The Gift of Reading, The Gift of Reading Storytime at WIC Clinics, The Family Literacy Project, AmeriCorps*VISTA, AmeriCorps - NH Reads, Tales to Go Summer and Child Care Provider traveling literacy van projects, Reading is *Fundamental*, and the Portsmouth Adult Education Program

Rockingham Community Action, Inc. (November 1991 – Present)

Program Coordinator (September 2007 to September 2010)

RCA-COMPASS Youth Program

100 Campus Drive, Suite 22
Portsmouth, NH 03801

Responsible for oversight of at-risk youth (ages 16-25) support program - supervising COMPASS Youth Advisor, grant writing, recruitment, case consultation, advocacy, community collaboration and outreach, recordkeeping and reporting to funding sources. Program funding ended September 2010.

Education:

B.A., Sociology, cum laude, University of New Hampshire

Computer Skills Experience:

MS Word, MS Publisher, MS Excel; MS Access; MSOffice; World Wide Web, Google Boot Camp

Rachel K. Owens

Professional Experience:

Program Counselor – Southern New Hampshire Services *November 2013 - Present*
Portsmouth Adult Education, 100 Campus Drive, Portsmouth, NH

- Strategize with students to identify strengths, needs, barriers, goals – access support services and resources to address barriers
- Case management; working with students individually and in groups
- Collaborate with partners and area agencies and organizations (area Adult Education Centers, WIOA partners) – attend meetings as needed
- Transition planning; employment, career, education advising
- Participate in recruiting, registering and enrolling new students
- Assist with assessment testing (TABE, CASAS, HiSET Practice, Accuplacer)
- Disabilities Services Coordinator serve as resource for learners and staff, assist with individualized learning plans
- Volunteer Coordinator; recruitment, training, matching with learners, develop and monitor individualized learning plans, provide instructional materials and space
- Record keeping, documentation, data collection, office and clerical duties
- Staff support; assisting classroom teachers and Director
- Recruit and schedule guest speakers, presentations and workshops
- Schedule and organize trips in the community
- Assist in program development and class and workshop offerings
- Participate in implementation of hybrid and satellite programs
- Participate in professional development

Family Advocate/Case Manager – Early Head Start *April 2010 – November 2013*
Community Action Inc., Haverhill / Newburyport, MA

- Provide counseling, education, advocacy, referral, and support services to enrolled families
- Outreach, recruitment, enrollment, and retention of families for program participation
- Schedule, plan, conduct, and record all visits and community involvement opportunities
- Administer and interpret surveys, screenings, evaluations, and assessments
- Strategize with enrolled families to identify strengths, needs, barriers, resources, and goals.
- Assist in program and curriculum development for Early Head Start program
- Develop case plans - counsel, review, and periodically evaluate plans
- Support and empower families to meet education, employment, and health goals
- Obtain input and feedback to monitor and document performance and progress
- Schedule, plan, implement, and document all client meetings and quarterly conferences
- Collaborate with advocates and agencies to identify area services and resources

- Maintain accurate records including confidential files, databases, and reports
- Conduct and complete all clerical and administrative duties; copy, file, fax, phone, ordering
- Data entry and documentation into Child Plus, Octopia, and TS Gold
- Plan and facilitate meetings, workshops, activities, open houses, and other events
- Initiate and maintain communication with all appropriate agency personnel
- Participate in staff trainings, events, meetings, and professional development opportunities
- Comply with all federal, state, and agency standards, procedure, and protocols

District Tutor *1995 – 2015 (part-time)*
Triton Regional School District, Byfield, MA

- Initiate and maintain tutor/student/school communications and relationships
- Schedule, implement and document all daily and weekly appointments
- Organize daily and weekly lesson plans and instructional materials
- Participate in curriculum development for at-home students
- Administer individualized, one-on-one instruction and assign homework
- Administer quizzes and tests and submit all work as assigned
- Document all appointments, assignments, homework and communications
- Evaluate and report student attendance, participation, progress and performance
- Advise, counsel, educate, and support students and families
- Maintain and submit all required forms, records and documentation
- Attend conferences, meetings, and trainings as required
- Maintain licensure and adhere to all school, state, and federal guidelines

District Tutor *1995 – 2013 (part-time)*
Exeter Area School District, Exeter, NH
Nashua Public Schools, Nashua, NH

Same duties as detailed above

Classroom Teacher *Aug 1986 - Oct 1989*
Nashua Brookside Psychiatric Hospital, Nashua, NH

- Classroom teacher in self-contained classroom
- Develop and implement individualized curriculum
- Develop daily and weekly lesson plans
- Provide individual and small group instruction
- Administer and evaluate quizzes and tests
- Participate in group counseling sessions

Education:**Master of Education / School and Community Counseling**

Salem State College, Salem, MA May 1989

Graduated Cum Laude with a 3.77 GPA

Bachelor of Science in Education

Plymouth State University, Plymouth, NH May 1983

Member - Kappa Delta Pi - Honor Society in Education

Volunteer Experience:

Exeter Area School District Exeter, NH Sep 1994 - Jun 2010

Extensive volunteer experience in local schools, community, and church

Chairperson Exeter High School Jr. Prom Committee 2005, 2006, 2009

Committee Member EHS Project Sr. Prom/Graduation 2006, 2007, 2010

Chairperson/Vice Chair/Secretary and Publicity - EHS Football, Boys and Girls

Basketball, Girls Soccer, Girls Ice Hockey, Track and Field, Lacrosse & Tennis

East Kingston Recreation Department Committee Member and Coach

East Kingston Old Home Days Chairperson

Chairperson, Vice Chair, Secretary and Publicity EKES PTO

Chaperone - numerous student activities and events on and off site

Member, Principal Search Committee and Strategic Planning Committee

Teacher, CCD classes - St. Michael's Parish (five years)

Volunteer - SMP Religious Education office (seven years)