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MLC



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
FAX (603) 271-1953

August 19, 2022

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

REQUESTED ACTION

Authorize the Department of Education to enter into a **sole source** amendment to an existing contract with the United Way of Greater Nashua, (VC#160062), Nashua, NH, to provide educational programming and services for students and families with Limited English Proficiency to address learning loss due to COVID-19, by increasing the price limitation by \$185,000 from \$800,000 to \$985,000 and by extending the grant period from September 30, 2022 to September 30, 2023, effective upon Governor and Council approval. The original contract was approved by the Governor on April 29, 2021, and submitted to Governor and Council as informational item #KK on June 30, 2021. 100% Federal Funds.

Funds to support this request are available in FY23 in the account titled CARES Act Ed Governors Fund (GEER I) and in FY23 the account titled GEER II – CRRSA Act 2021 with the ability to adjust encumbrances between Fiscal Years within the price limitation through the Budget Office without further Governor and Council approval, if needed and justified.

Funding Source	FY22	FY23	Total
06-56-56-562010-19120000-102-500731 Grants Federal	\$500,000	\$0	\$500,000
06-56-56-562010-19590000-102-500731 Grants Federal	\$0	\$485,000	\$485,000
		TOTAL	\$985,000

EXPLANATION

This request is **sole source** because the Department is adding funds and extending the end date with no available renewal options. The Department is requesting an extension of this grant to sustain expanded services to students and families with Limited English Proficiency (LEP) during the recovery period following the COVID-19 pandemic. Services are coordinated through the United Way of Greater Nashua and delivered in partnership by a number of NH non-profits with well-established programs and

relationships with students and families across the state. All partners are approved by the Department of Education.

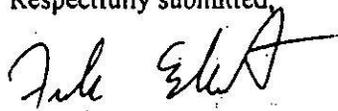
The purpose of the program is to provide language assistance, academic support services and school related resources to LEP students and their families that include:

1. Both in-person and remote academic tutoring sessions to connect English learners with teachers and tutors trained to support academic language development as well as the social-emotional wellness of students.
2. Both credit bearing and non-credit bearing enrichment courses for students through robust after-school programming.
3. Expansion of multilingual parent resources to promote and support family engagement (e.g., multilingual videos and resources and increased availability of multilingual home-school liaisons to assist all NH schools in effective communication with LEP families).
4. Continuation of resource centers where families can access the supplies they need for academic success (e.g., borrow a device, request technical assistance, information, or other basic school supplies).

The United Way of Greater Nashua will also work with approved partners to provide additional opportunities throughout the summer to sustain academic and language instruction and continuation of family engagement sessions. The summer sessions will ensure that students maintain a connection to the teacher and tutors they rely on during the academic year to continue making academic and English language gains and slow the impact summer break can have on language development and learning.

In the event that Federal Funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,



Frank Edelblut
Commissioner of Education

Amendment to GEER EL Contract
Allowable Uses of Governor's Emergency Education Relief Fund Grant

Now come the New Hampshire Department of Education, hereinafter "the Agency" and the United Way of Greater Nashua ("UWGN"), hereinafter, "the Contractor," and pursuant to an agreement between the parties that was approved by the Governor on 04-29-2021 and submitted to G&C on 06-30-2021 as an informational item (#KK) hereby agree to modify same as follows:

1. Amend Section 1.7 of COVID-19 Grant Agreement by removing September 30, 2022 and replacing with September 30, 2023.
2. Amend Section 1.8 of COVID-19 Grant Agreement by increasing the price limitation by \$185,000 from \$800,000 to \$985,000.
3. Remove Exhibit A: Scope of Allowable Uses of Governor's Emergency Education Relief Fund and replace with Exhibit A-1: Scope of Allowable Uses of Governor's Emergency Education Relief Fund.
4. Amend Section 3, Effective Date: Completion of Grant of COVID-19 Grant Agreement by removing September 30, 2022 and replacing with September 30, 2023.
5. This amendment shall commence upon Governor and Council approval and shall terminate on September 30, 2023.

This modification of an existing agreement is hereby incorporated by reference to the existing agreement by the parties and must be attached to the said agreement.

IN WITNESS WHEREOF, the parties, hereto have set their hands as of the day and year first above written.

THE STATE OF NEW HAMPSHIRE
Department of Education
(Agency)

Division of Commissioner's Office

By: Frank Edelblut 9/8/2022
Frank Edelblut, Commissioner of Education Date

United Way of Greater Nashua

By: Michael Apfelberg August 26, 2022
Michael Apfelberg, President Date

Approved as to form, substance, and execution by the Attorney General this 8 day of September, 2022

Elizabeth A. Brown
Elizabeth Brown, Attorney General's Office

Exhibit A-1

Scope of Allowable Uses of Governor's Emergency Education Relief Fund

1. Grantee, the United Way of Greater Nashua ("UWGN"), will use the grant funds to provide subcontracts to Eligible Organizations, defined herein as any organization determined by the New Hampshire Department of Education (NHED) to operate existing programs that support the academic success of English language learners (ELLs) and their families with Limited English Proficiency (LEP), including but not limited to:

- American Center and Global Platform for Peace Advocacy
- Building Communities New Hampshire
- BRING IT!
- Saint Anselm College, Meelia Center for Community Engagement
- The Youth Council
- Grantee, United Way of Greater Nashua

At the direction of the Grantee and with the approval of NHED, the grant funding will allow Eligible Organizations, including the Grantee, to sustain expanded services that support ELLs and LEP families during the period of recovery following the COVID-19 pandemic. Services may include, but are not limited to:

- 1.1.1 "Porch-Visits" or Home-Visits where teachers/tutors/bilingual school liaisons visit the homes of students to identify and address any barriers keeping students from realizing academic success.
 - 1.1.2 Resource Centers: in-person resource centers in neighborhood settings throughout the state where students and families can get connected to the resources they need for academic success (e.g., borrow a device, request technical assistance, information or physical resources needed to meet basic needs).
 - 1.1.3 Academic and English language tutoring/mentoring: connecting ELLs with teachers and tutors trained to support academic achievement, academic language development while supporting the social-emotional wellness of students.
 - 1.1.4 Expansion of both credit bearing and non-credit bearing enrichment opportunities for students through robust after-school programming.
 - 1.1.5 Creation of multilingual parent resources and events that promote and support family engagement and language assistance for LEP families.
2. Grantee agrees and covenants that the funds will be used solely for an allowable purpose as defined in the CARES Act, H.R. 748, Section 18002 (c) and/or the CRSSA Act, Public Law 116-260.
 3. To the extent that Grantee is making subcontracts from this award, Grantee shall develop and use a template for subcontracts that will be subject to review by NHED before use to ensure that the subcontracts contain adequate provisions that the funds can only be used for allowable CARES Act costs and require compliance with other applicable 2 CFR 200 requirements. The subcontractors approved for subawards under this agreement have been determined eligible at the sole discretion of

Contractor Initials

Date


8/16/22

the NHED and listed as Eligible Organizations in Paragraph 1 of this Exhibit. The Grantee acknowledges that all agreements with other entities pursuant to this grant agreement shall be constructed as "contracts" as defined by 2 CFR 200.1.

4. RESERVED.

5. In accordance with 2 CFR 200.414(f), since the Grantee does not have a current negotiated (including provisional) indirect cost rate, the Grantee has elected and the NHED has agreed to allow the use of a *de minimis* rate of 10% of modified total direct costs (MTDC) for this award. It is understood that no documentation is required to justify the 10% *de minimis* indirect cost rate. As described in 2 CFR 200.403, costs must be consistently charged as either indirect or direct costs but may not be double charged or inconsistently charged as both.
6. Any portion of the grant not expended by Grantee for allowable costs by September 30, 2023, must be returned to the State with the closeout report due by November 15, 2023.
7. Unique entity identifier and System for Award Management (SAM)—Required. Grantees must normally (i) Be registered in SAM before submitting an application; (ii) provide a valid unique entity identifier in its application; and (iii) continue to maintain an active SAM registration with current information at all times during which it has an active Federal award or an application or plan under consideration by a Federal awarding agency. This requirement has been relaxed by OMB for grants related to Coronavirus Relief Funds so that Grantees must only submit proof of SAMs registration and the unique entity identifier prior to their first receipt of funds. EXHIBIT I and J should be returned completed with the executed Grant Agreement and must be received before any disbursement can be made.
8. The U.S. Department of Education may issue subsequent or further guidance on allowable uses of Governor's Emergency Education Relief Funds. Therefore, NHED may periodically issue Subgrantee Guidance (SG) and Subgrantee Notices (SN) or other clarifications as necessary. All such changes shall be considered as incorporated into this Agreement. The Grantee agrees to abide by any SG, SN or other instructions issued by NHED.

Contractor Initials M
Date 8-26-22

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that UNITED WAY OF GREATER NASHUA is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 17, 1930. 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: 65652

Certificate Number: 0005846679



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 16th day of August A.D. 2022.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Dan Munroe, hereby certify that:

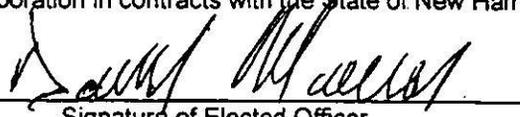
1. I am a duly elected Clerk/Secretary/Officer of United Way of Greater Nashua.
2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on August 16, 2022, at which a quorum of the Directors/shareholders were present and voting.

VOTED: That Michael Apfelberg (may list more than one person)

is duly authorized on behalf of United Way of Greater Nashua to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **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: August 16, 2022



Signature of Elected Officer

Name: Daniel Munroe

Title: Governance Chair



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

8/17/2022

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, LLC 11 Concord St Nashua NH 03064	CONTACT NAME: Debbie Rioux PHONE (A/C No. Ext): 603-882-2766 E-MAIL ADDRESS: drioux@eatonberube.com	FAX (A/C No.): 603-886-4230
	INSURER(S) AFFORDING COVERAGE	
INSURED United Way of Greater Nashua Inc 20 Broad Street Nashua NH 03064	INSURER A: AmTrust North America, Inc.	NAIC # 42376
	INSURER B: Philadelphia Insurance Company	23850
	INSURER C: Concord General Mutual	20672
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES

CERTIFICATE NUMBER: 159179373

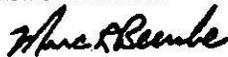
REVISION NUMBER:

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
B	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENL AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:	Y	[REDACTED]	7/1/2022	7/1/2023	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 - COMP/OP AGG \$ 2,000,000 \$
C	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY		[REDACTED]	6/2/2022	6/2/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$		[REDACTED]	7/1/2022	7/1/2023	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
A	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	[REDACTED]	10/1/2021	10/1/2022	<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

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Additional Insured applies to General Liability when required by Contract per Philadelphia Insurance form PI-GLD-HS (10/11)
 NH Department of Education is listed as additional insured per written contract.

CERTIFICATE HOLDER**CANCELLATION**

NH 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 
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LIVE UNITED™

United Way



United Way
of Greater Nashua

Mission

To mobilize the caring power of the community to ensure a strong safety net, where every individual has access to the building blocks of a good life — health, education, & economic mobility.

Vision: United Way envisions a diverse and inclusive community where every person has the resources & support to succeed, & as a result, the entire community thrives & prospers.

Values: Community Focus, Collaboration, Resiliency, Accountability, Integrity, Equity

THE UWGN COMMUNITY & BEYOND WILL SAY THIS ABOUT US

Individual Donors When I <u>give</u> through United Way, I know I am doing more than I could alone to strengthen the whole community & ensure that all people have access to the building blocks of a good quality of life.	Volunteers United Way makes it easy for me to <u>be involved</u> & make a significant difference with the time I have to share with my community in a way that speaks to my heart & leverages my abilities.	Organization Partners United Way helps our agency to <u>connect</u> our mission to the big picture by building collaboration & focus on the community's most pressing needs & where our expertise can do the most good.	Business Partners By <u>supporting</u> the United Way Annual Campaign, sponsoring, & volunteering, we affirm our belief that by working together, we can build the kind of community where we can all thrive.	Board, Council, & Staff United Way gives us an <u>opportunity to lead</u> in the community, & to strengthen the community by creating lasting & measurable improvements in the lives of our neighbors.	Clients I'm <u>grateful</u> to United Way for investing in programs that changed my life & now I'm proud to be able to give back.
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UWGN WILL DRIVE PERFORMANCE IN THESE FUNDAMENTAL ELEMENTS OF MISSION

Resource Development To give	Community & Volunteering To give back	Impactful Community Events To connect	Advocacy Engage & educate	Community Impact Assess needs & invest in local solutions	Marketing Tell the story
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UWGN WILL BUILD ON THESE DISTINCTIVE STRENGTHS

Mobilize a large & effective volunteer base	Achieve successful outcomes with our community partners	Increase collective impact & collaboration through outreach within our community	Expand upon the trust of longstanding employer & employee relationships	Build a diversified & sustainable funding stream
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UWGN WILL PURSUE THESE STRATEGIC PRIORITIES

Increase access to community resources	Build a larger volunteer & donor base, so that all are better served and collaboration	Expand & strengthen community awareness & services with a focus on diversity, equity, and inclusion	Expand collaboration across sectors for collective impact goals (health, education, & economic mobility) that	Promote philanthropy & partnerships
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UNITED WAY OF GREATER NASHUA, INC.

FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

INDEPENDENT AUDITORS' REPORT



265 Washington Street, PO Box 623
Keene, NH 03431

Phone: 603.352.4500

Fax: 603.352.8558

www.osterwheeler.com

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
United Way of Greater Nashua, Inc.:

We have audited the accompanying financial statements of United Way of Greater Nashua, Inc. (a not-for-profit New Hampshire corporation) which are comprised of the statement of financial position as of September 30, 2021 and the related statements of activities, functional expenses and cash flows for the year 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 audit. We conducted our audit 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 auditors consider 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 United Way of Greater Nashua, Inc. as of September 30, 2021, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited United Way of Greater Nashua, Inc.'s September 30, 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 25, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Oster & Wheeler, P.C.

Keene, New Hampshire
January 19, 2022

UNITED WAY OF GREATER NASHUA, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2021
(WITH COMPARATIVE TOTALS AS OF SEPTEMBER 30, 2020)

<u>ASSETS</u>	<u>2021</u>	<u>2020</u>
CURRENT ASSETS:		
Cash	\$ 492,515	\$ 511,116
Accounts receivable	9,333	40,233
Pledges receivable, net	53,362	56,427
Grant receivable	182,920	-
Prepaid expenses	13,892	44,703
Total current assets	<u>752,022</u>	<u>652,479</u>
OTHER ASSETS:		
Restricted cash	537,412	537,791
Beneficial interest - NHCF	238,037	192,013
Property and equipment, net	331,941	352,671
Total other assets	<u>1,107,390</u>	<u>1,082,475</u>
Total assets	<u>\$ 1,859,412</u>	<u>\$ 1,734,954</u>
 <u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Current portion of long-term debt	\$ 5,336	\$ 5,159
Accounts payable	112,001	41,693
Community impact grants payable	93,000	93,001
Designations payable	17,233	29,107
Funds held for others	3,234	4,474
Security deposits and accrued expenses	47,052	44,578
Refundable advances	-	69,166
Total current liabilities	<u>277,856</u>	<u>287,178</u>
LONG-TERM DEBT, net of current portion	<u>182,934</u>	<u>188,107</u>
Total liabilities	<u>460,790</u>	<u>475,285</u>
NET ASSETS:		
Without donor restrictions:		
Board designated	83,076	57,844
Undesignated	448,657	557,791
	<u>531,733</u>	<u>615,635</u>
With donor restrictions	866,889	644,034
Total net assets	<u>1,398,622</u>	<u>1,259,669</u>
Total liabilities and net assets	<u>\$ 1,859,412</u>	<u>\$ 1,734,954</u>

UNITED WAY OF GREATER NASHUA, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2020)

	2021			2020
	Without Donor Restriction	With Donor Restriction	Totals	Totals
REVENUE AND SUPPORT:				
Campaign	\$ 476,364	\$ 60,717	\$ 537,081	\$ 519,456
Less: provision for uncollectible pledges	(20,240)	-	(20,240)	(24,469)
Net campaign	456,124	60,717	516,841	494,987
COVID-19 fund	141,071	-	141,071	378,605
Total campaign revenue	597,195	60,717	657,912	873,592
Grant income:				
Federal Drug Free Community	-	101,898	101,898	114,651
Economic relief grants	-	-	-	274,084
Preschool development grant	-	453,513	453,513	122,250
Early Childhood Initiative	-	6,035	6,035	-
EL GEER grant	-	70,953	70,953	-
ELL Cares grant	146,524	-	146,524	-
Other	4,348	-	4,348	46,771
Special events:				
Over the Edge	69,340	91,301	160,641	21,132
Sleepout	3,494	-	3,494	59,244
Blizzard Blast	27,115	2,040	29,155	49,110
Skydive United	38,275	-	38,275	32,490
Cornhole tournament	4,369	-	4,369	-
Other	3,821	-	3,821	67,102
Corporate sponsorships	73,813	-	73,813	65,125
Community services	4,722	31,502	36,224	53,310
Gifts in kind	191,731	-	191,731	23,240
Gain on beneficial interest	-	47,345	47,345	5,622
Investment income	9,749	-	9,749	7,521
Rental income	61,400	-	61,400	62,850
Other income	65,365	-	65,365	9,843
Fiscal agent revenue and support	-	463,473	463,473	416,723
Net assets released from restriction	1,105,922	(1,105,922)	-	-
Total revenue and support	2,407,183	222,855	2,630,038	2,304,660
EXPENSES:				
Program services	2,142,603	-	2,142,603	1,404,973
Management and general	202,411	-	202,411	151,744
Fundraising	146,071	-	146,071	106,234
Total expenses	2,491,085	-	2,491,085	1,662,951
CHANGES IN NET ASSETS	(83,902)	222,855	138,953	641,709
NET ASSETS - beginning of period	615,635	644,034	1,259,669	617,960
NET ASSETS - end of period	\$ 531,733	\$ 866,889	\$ 1,398,622	\$ 1,259,669

UNITED WAY OF GREATER NASHUA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2020)

	2021				2020
	Program Services	Management and General	Fundraising	Totals	Totals
Designations for other organizations	\$ 60,717	\$ -	\$ -	\$ 60,717	\$ 34,812
Community impact grants	372,002	-	-	372,002	369,504
Community services:					
Blizzard Blast	39,180	-	-	39,180	45,655
Over the Edge	126,663	-	-	126,663	20,036
Day of Caring	8,822	-	-	8,822	5,007
Sleepout	366	-	-	366	108
Federal Drug Free Community	101,898	-	-	101,898	114,651
Early Childhood Initiative	1,326	-	-	1,326	55,471
One Greater Nashua	5,168	-	-	5,168	3,544
Fiscal agencies	403,790	-	-	403,790	290,960
Santa Fund	31,502	-	-	31,502	28,453
Skydive United	4,274	-	-	4,274	1,785
COVID-19 expenditures and grants	40,755	-	-	40,755	148,875
Preschool Development	332,001	-	-	332,001	-
ELL Cares	146,524	-	-	146,524	-
EL GEER	70,953	-	-	70,953	-
Other	28,355	-	-	28,355	13,069
Salaries and wages	172,595	57,532	57,531	287,658	264,614
Gifts in kind	95,866	57,519	38,346	191,731	19,180
Professional services	57,814	34,688	23,126	115,628	119,791
Dues	11,762	2,205	736	14,703	18,629
Supplies and expenses	7,339	7,339	14,676	29,354	26,083
Insurance	3,133	4,475	1,342	8,950	9,001
Occupancy	10,676	25,623	6,406	42,705	42,933
Depreciation	7,256	10,365	3,109	20,730	20,369
Bank fees	1,866	2,665	799	5,330	10,421
Total expenses	\$ 2,142,603	\$ 202,411	\$ 146,071	\$ 2,491,085	\$ 1,662,951

UNITED WAY OF GREATER NASHUA, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2020)

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 138,953	\$ 641,709
Adjustments to reconcile change in net assets to net cash flows from operating activities		
Depreciation	20,730	20,369
Change in beneficial interest	(46,024)	(4,325)
Provision for uncollectible pledges	20,240	24,469
Decrease (increase) in:		
Pledges receivable	(17,175)	(9,876)
Accounts receivable	30,900	(35,383)
Grant receivable	(182,920)	21,888
Prepaid expenses	30,811	(27,442)
Increase (decrease) in:		
Accounts payable	70,308	(3,203)
Community impact grants payable	(1)	(3,224)
Designations payable	(11,874)	(12,864)
Funds held for others	(1,240)	200
Security deposits and accrued expenses	2,474	26,377
Refundable advances	<u>(69,166)</u>	<u>69,166</u>
Net cash flows from operating activities	<u>(13,984)</u>	<u>707,861</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	-	<u>(5,533)</u>
Net cash flows from investing activities	-	<u>(5,533)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payment on principal of long-term debt	<u>(4,996)</u>	<u>(4,635)</u>
Net cash flows from financing activities	<u>(4,996)</u>	<u>(4,635)</u>
CHANGE IN CASH AND RESTRICTED CASH	(18,980)	697,693
CASH AND RESTRICTED CASH - beginning of year	<u>1,048,907</u>	<u>351,214</u>
CASH AND RESTRICTED CASH - end of year	\$ <u>1,029,927</u>	\$ <u>1,048,907</u>
RECONCILIATION OF CASH AND RESTRICTED CASH:		
Cash	\$ 492,515	\$ 511,116
Restricted cash	<u>537,412</u>	<u>537,791</u>
Total cash and restricted cash shown in the statement of cash flows	\$ <u>1,029,927</u>	\$ <u>1,048,907</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for interest	\$ <u>9,169</u>	\$ <u>9,530</u>
In-kind donations received	\$ <u>191,731</u>	\$ <u>23,240</u>

UNITED WAY OF GREATER NASHUA, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

1. Organization:

United Way of Greater Nashua, Inc. (the Organization) is a New Hampshire nonprofit organization managed through the efforts of both a professional and volunteer staff to provide financial support to local human services programs. The Organization relies on the financial support of the local population in order to meet its financial distributions to local member agencies. The Organization benefits from the efforts of over 800 volunteers that donate approximately 5,000 hours annually to the Organization, allowing them to provide important programs to the community. As per the terms of the respective agreements, some additional activities are performed by the Organization on behalf of other agencies.

2. Summary of significant accounting policies:

The following is a summary of significant accounting policies of the Organization used in preparing and presenting the accompanying financial statements.

Accounting for contributions and financial statement presentation - The Organization follows *Accounting for Contributions Received and Contributions Made and Financial Statements of Not-for-Profit Organizations as required by the Financial Accounting Standards Board Accounting Standards Codification (FASB ASC)*. Under these guidelines, the Organization is required to distinguish between contributions that increase net assets without donor restrictions and net assets with donor restrictions. It also requires recognition of contributions, including contributed services meeting certain criteria, at fair values. These reporting standards establish standards for financial statements of not-for-profit organizations and require a Statement of Financial Position, a Statement of Activities, a Statement of Functional Expenses and a Statement of Cash Flows.

Basis of accounting - The Organization presents its financial statements in accordance with *Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958 Not-For-Profit Entities*. The accompanying financial statements have been prepared on the accrual basis of accounting. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Non-cash contributions are recorded at fair market value on the date of donation. Income earned on net assets, including net realized appreciation on investments, is reflected as a change in net assets without donor restrictions or net assets with donor restrictions in accordance with donor stipulations.

Amounts related to the Organization's financial position and activities are reported in two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are available for use in general operations and not subject to donor or certain grantor restrictions.

UNITED WAY OF GREATER NASHUA, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Net assets with donor restrictions consist of assets whose use is limited by donor-imposed, time and/or purpose restrictions. Donor-imposed restrictions are released when a restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished. When a donor restriction expires the net assets are reclassified as net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor-imposed stipulations or a board-approved spending policy. Restricted contributions that are received and utilized in accordance with donor stipulations in the same year are reported as contributions without donor restrictions. The Organization follows a similar policy for investment return on these funds.

Cash and cash equivalents - For the purpose of reporting cash flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of six months or less to be cash equivalents.

Restricted cash - Amounts included in restricted cash represent funds held by the United Way of Greater Nashua in their capacity as the fiscal agent for several small not for profit organizations (Note 12). These restrictions will lapse when the organizations appropriate the funds for expenditure. Also included in restricted cash are security deposits for various tenants (Note 14), cash restricted for the preschool development and federal drug free community grants, and board designated funds (Note 12).

Restricted cash balances as of September 30, 2021 and 2020 were comprised of the following:

	<u>2021</u>	<u>2020</u>
Fiscal agencies	\$ 353,088	\$ 307,808
Early childhood initiative	5,019	310
One Greater Nashua	20,122	20,690
Preschool development grant	68,761	122,250
Federal Drug Free Community grant	-	19,265
Board designated funds	83,077	57,844
Other	<u>7,345</u>	<u>9,624</u>
Total	\$ <u>537,412</u>	\$ <u>537,791</u>

Allowance for doubtful accounts - The Organization utilizes the allowance method to provide for uncollectible pledges. The adequacy of the allowance for doubtful accounts for pledges receivables is reviewed on an ongoing basis by the Organization's management and adjusted as required through the provision for uncollectible pledges (bad debt expense). Management estimates the allowance based on experience with prior year campaign collections.

UNITED WAY OF GREATER NASHUA, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Property and equipment - Property and equipment is recorded at cost or, if donated, at estimated fair market value at the date of donation. Major additions and improvements are capitalized, while ordinary maintenance and repairs are charged to expense. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets. Assets not in service are not depreciated. No depreciation is charged on land owned.

Conditions which might impact the fair market value of the assets are reviewed from time to time to assess the need to record any impairment to the value of the assets. No impairment allowance has been recognized during the current or prior year.

Functional expenses - The costs of providing the various program and supporting services have been summarized on a functional basis in the Statements of Activities. The Statements of Functional Expenses present the natural classification detail of expenses by function. Expenses are charged to programs and supporting services on the basis of periodic expense reviews and management estimates. Expenses directly attributable to a specific functional area of the Organization are reported as expenses of those functional areas. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Donated assets - Donated marketable securities and other non-cash donations are recorded as contributions at their estimated fair values at the date of donation.

Donated materials - Donated materials greater than \$500 are recorded as contributions at their estimated fair values at the date of donation. Donated materials recognized in the Statement of Activities were \$169,051 and \$0 for the years ended September 30, 2021 and 2020, respectively.

Donated services - The Organization receives donated services from a variety of unpaid volunteers assisting the Organization in its programs. Donated services recognized in the Statement of Activities were \$22,680 and \$23,240 for the years ended September 30, 2021 and 2020, respectively.

Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

Use of estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

UNITED WAY OF GREATER NASHUA, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Contributions and grant revenues – Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present: (1) An explicit identification of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized (2) An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met. Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award. Grant awards that are contributions are evaluated for conditions and recognized as revenue when conditions in the award are satisfied. Unconditional awards are recognized as revenue when the award is received. Amounts received in which conditions have not been met are reported as a refundable advance liability. Grant awards that are exchange transactions are those in which the resource provider or grantor receives a commensurate value in exchange for goods or services transferred. There were no grants or awards that were considered exchange transactions during the years ended September 30, 2021 and 2020.

Operating leases – Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made or received under the operating leases are charged or recognized in the Statement of Activities on a straight-line basis over the period of the lease.

Income tax status – The Organization is exempt from Federal and State income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). Though the Organization is exempt from income tax, it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Internal Revenue Code. The Organization has calculated an income tax provision that is immaterial for financial statement purposes, and has evaluated its significant tax positions, including their tax-exempt status, and determined that they do not need to recognize a liability for any uncertain tax positions for interest, penalties or potential taxes. The Organization has processes presently in place to ensure the maintenance of its tax-exempt status, identify and report unrelated income, determine its filing and tax obligations in jurisdictions for which it has nexus, and identify and evaluate other matters that may be considered tax positions. The Organization has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements.

UNITED WAY OF GREATER NASHUA, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Accounting pronouncements to be adopted in future periods – In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842). ASU 2016-02 establishes a comprehensive new lease accounting model. The new standard clarifies the definitions of a lease, requires a dual approach to lease classification similar to current lease classifications, and causes lessees to recognize leases on the balance sheet as a lease liability with a corresponding right-of-use asset for leases with a lease term of more than twelve months. In June 2020, the FASB issued 2020-05 which provided nonpublic companies with a one-year deferral of the effective date of ASC 842. The Organization has elected to adopt this deferral and ASU 2016-02 is effective for the Organization's year ending September 30, 2023. The new standard originally required a modified retrospective transition for capital or operating leases existing at or entered into after the beginning of the earliest comparative period presented in the financial statements, but it does not require transition accounting for leases that expire prior to the date of the initial application. In July 2018, the FASB issued ASU No. 2018-11 Leases (Topic 842) which provided another transition method in addition to the existing transition method by allowing entities to initially apply the new leases standard at the adoption date and recognize a cumulative-effect adjustment to the opening balance of retained earnings in the period of adoption. The Organization has not yet determined the effects, if any, that the adoptions of ASU 2016-02 and ASU 2018-11 may have on its financial position, results of operations, cash flows, or disclosures.

3. Liquidity:

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the Statement of Financial Position date, comprise the following:

	<u>2020</u>	<u>2019</u>
Financial assets:		
Cash	\$ 492,515	\$ 511,116
Accounts receivable	9,333	40,233
Pledges receivable, net	53,362	56,427
Grants receivable	<u>182,920</u>	<u>-</u>
Total financial assets available within one year	\$ <u>738,130</u>	\$ <u>607,776</u>

The Organization maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities, and other obligations come due. To manage liquidity and monitor the availability of resources to meet these operating needs, the Organization produces an annual budget which outlines the anticipated financial needs to maintain the Organization within the next fiscal year. The budget is analyzed and compared to actual results throughout the year to manage current cash flow needs.

UNITED WAY OF GREATER NASHUA, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

4. Concentration of credit risk – cash and cash equivalents:

Financial instruments that potentially subject the Organization to concentrations of credit risk consist primarily of cash and cash equivalents. The Organization places its cash and cash equivalents with high credit quality financial institutions. At September 30, 2021 and 2020 cash deposits exceeded federally insured limits of \$250,000 by approximately \$763,938 and \$754,977 respectively. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk. During the fiscal year ending September 30, 2022, the Organization has established a sweep account with their primary bank which will diversify their cash holdings among other participating FDIC insured banks, ensuring that their deposits do not exceed the \$250,000 federally insured limit.

5. Pledges receivable, net:

Pledges receivable consisted of the following as of September 30:

	<u>2021</u>	<u>2020</u>
Pledges receivable:		
Current year campaign	\$ 82,901	\$ 87,427
Prior years campaigns	<u>22,782</u>	<u>28,074</u>
	105,683	115,501
Less: allowance for uncollectible pledges	<u>(52,321)</u>	<u>(59,074)</u>
Total	\$ <u>53,362</u>	\$ <u>56,427</u>

6. Beneficial interest:

United Way of Greater Nashua, Inc. has a beneficial interest in a fund, at the New Hampshire Charitable Foundation (NHCF).

Pursuant to the terms of the resolution establishing the fund with NHCF, property contributed to the foundation is held as a separate fund designated for the benefit of United Way of Greater Nashua, Inc. In accordance with its spending policy NHCF makes distributions from the fund to United Way of Greater Nashua, Inc. The annual distributions allowable from the fund are based on five percent of a twenty-quarter moving average of the fund's market value. The funds are included in net assets without donor restrictions. The market value of the fund assets was \$238,037 and \$192,103, as of September 30, 2021 and 2020, respectively.

UNITED WAY OF GREATER NASHUA, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

7. Designated fund:

United Way of Greater Nashua, Inc. is the beneficiary of the Nashua Fire Relief Fund. The Fund is held and administered by the U.S. Trust Company. Distributions of \$11,326 and \$5,621 were received for the years ended September 30, 2021 and 2020. The market value of the fund was approximately \$207,000 and \$190,000 for the years ended September 30, 2021 and 2020, respectively.

8. Property and equipment, net:

The following is a summary of property and equipment as of September 30:

	<u>2021</u>	<u>2020</u>
Building and land	\$ 502,500	\$ 502,500
Building improvements	238,139	239,865
Furniture, fixtures and equipment	<u>48,238</u>	<u>60,823</u>
Total	788,877	803,188
Less: accumulated depreciation	<u>(456,936)</u>	<u>(450,517)</u>
Property and equipment, net	\$ <u>331,941</u>	\$ <u>352,671</u>

Depreciation expense for the years ended September 30, 2021 and 2020 was \$20,730 and \$20,369, respectively.

9. Community impact grants payable:

United Way of Greater Nashua, Inc. had total community impact grants payable in the amount of \$93,000 and \$93,001, as of September 30, 2021 and 2020, respectively. These funds are subject to the Organization's ability to collect the total funds pledged.

UNITED WAY OF GREATER NASHUA, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

10. Refundable advance – CARES Act grant:

At September 30, 2020 the Organization had a refundable advance liability of \$49,900 from the receipt of an award from the Small Business Administration's (SBA) Paycheck Protection Program (PPP) as a result of legislation passed to assist businesses in navigating the Coronavirus pandemic. The Organization determined the award was a conditional grant and applied the policy as described in Note 2. Accordingly, the award was reported as a refundable advance liability. The Organization interpreted the condition of the award to be the approval of the forgiveness application by the lender and SBA. Should the conditions of the award not be substantially met or explicitly waived, all or a portion of the award would bear interest at 1.00% and be repayable in monthly amounts of principal and interest. During the year ended September 30, 2021, the Organization received approval of their forgiveness application from the lender and SBA. Therefore, the Organization has determined the conditions of the award have been substantially met and the full amount of the award has been recognized as revenue.

11. Long-term debt:

The Organization has a note payable to a bank, payable in monthly installments of \$1,180, including interest. The interest rate is based on the FHLB 5 Year Classic Advance Rate plus 2.00%, currently at 4.75%, fixed for the first five years, then adjusted every five years, never dropping below 4.50%. Monthly payments are to be made through June 2028, with a final balloon payment due upon maturity. The note is secured by land and the building, and all rents received on the real property.

Interest expense for the years ended September 30, 2021 and 2020 was \$9,169 and \$9,530, respectively.

The following is a summary of future principal payments:

<u>Fiscal Year End</u>	
2022 (current portion)	\$ 5,336
2023	5,557
2024	5,827
2025	6,110
2026	6,406
2027 and thereafter	<u>159,034</u>
Total	\$ <u>188,270</u>

UNITED WAY OF GREATER NASHUA, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

12. Net assets with donor restrictions:

Net assets with donor restrictions are available for the following purposes at September 30:

	<u>2021</u>	<u>2020</u>
Fiscal agencies	\$ 352,070	\$ 307,808
New Hampshire Charitable Foundation	238,037	192,013
Preschool development grant	243,761	122,250
One Greater Nashua	20,122	20,690
Early Childhood Initiative	5,019	310
Other	<u>7,880</u>	<u>963</u>
Total	\$ <u>866,889</u>	\$ <u>644,034</u>

13. Fair values of financial instruments:

The Organization reports its fair value measures using a three-level hierarchy that prioritizes the inputs used to measure fair value. This hierarchy, established by GAAP, requires that entities maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The three levels of inputs used to measure fair value are as follows:

- Level 1. Quoted prices for identical assets or liabilities in active markets to which the Organization has access at the measurement date.
- Level 2. Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets in markets that are not active;
 - Observable inputs other than quoted prices for the asset or liability (for example, interest rates and yield curves); and
 - Inputs derived principally from, or corroborated by, observable market data by correlation or by other means.
- Level 3. Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

UNITED WAY OF GREATER NASHUA, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

The estimated fair value of the Organization's financial instruments is presented in the following table at September 30:

	<u>2021</u>				
	<u>Carrying</u> <u>Value</u>	<u>Fair</u> <u>Value</u>	<u>Level</u> <u>One</u>	<u>Level</u> <u>Two</u>	<u>Level</u> <u>Three</u>
Beneficial interest	\$ <u>238,037</u>	\$ <u>238,037</u>	\$ <u> </u>	\$ <u> </u>	\$ <u>238,037</u>

	<u>2020</u>				
	<u>Carrying</u> <u>Value</u>	<u>Fair</u> <u>Value</u>	<u>Level</u> <u>One</u>	<u>Level</u> <u>Two</u>	<u>Level</u> <u>Three</u>
Beneficial interest	\$ <u>192,013</u>	\$ <u>192,013</u>	\$ <u> </u>	\$ <u> </u>	\$ <u>192,013</u>

The beneficial trust interest is reported at the fair value of the underlying assets held by the New Hampshire Charitable Foundation, which approximates the present value of the estimated expected future cash-flows at September 30, 2021 and 2020.

The carrying amounts of cash and cash equivalents approximate fair value because of the short maturity of those financial instruments.

14. Lease of building:

The Organization rents separate offices within their building representing 56% of the total area with varying lease terms. Total rental income for the years ended September 30, 2021 and 2020 was \$61,400 and \$62,850, respectively.

The cost and accumulated depreciation of the building being leased at September 30:

	<u>2021</u>	<u>2020</u>
Land	\$ 108,788	\$ 108,788
Building	393,712	393,712
Building improvements	<u>238,139</u>	<u>239,865</u>
Total cost	740,639	742,365
Less: accumulated depreciation	<u>(412,943)</u>	<u>(396,441)</u>
Net book value of building	\$ <u>327,696</u>	\$ <u>345,924</u>

UNITED WAY OF GREATER NASHUA, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

15. Contracted services:

The Organization entered into a service level agreement with an accounting firm on May 26, 2017. This is a yearly contract that is renewed every twelve months in October and can be terminated by either party with 30 days written notice, or for cause.

During the years ended September 30, 2021 and 2020, the Organization was provided management support services including but not limited to bookkeeping and maintaining financial records.

During the years ended September 30, 2021 and 2020, the Organization has incurred expenses of \$97,450 and \$104,894, respectively, on the above mentioned management support services.

16. Related-party transactions:

There were transactions for program services totaling \$51,735 and \$22,833 with businesses or individuals related to current board members and management for the years ended September 30, 2021 and 2020, respectively. The following transactions occurred between the Organization and related parties:

Summary of related-party transactions:

	<u>2021</u>	<u>2020</u>
Expenses:		
Payroll-related expense	\$ 38,770	\$ 15,363
Miscellaneous program expense	<u>12,965</u>	<u>7,470</u>
Total related-party expenses	\$ <u>51,735</u>	\$ <u>22,833</u>

17. Uncertainty regarding the impact of COVID-19:

In March 2020, the World Health Organization recognized the novel strain of coronavirus, COVID-19, as a pandemic. The coronavirus outbreak has severely restricted the level of economic activity around the world. In response to this coronavirus outbreak, the governments of many countries, states, cities and other geographic regions have taken preventative or protective actions, such as imposing restrictions on travel and business operations and advising or requiring individuals to limit or forgo their time outside of their homes. Temporary closures of businesses had been ordered and numerous other businesses have temporarily closed voluntarily or restricted access to their premises. As a result, the coronavirus outbreak may have a material adverse impact on the Organization's financial position, operations, and cash flows. Given the uncertainty regarding the spread of the coronavirus, the related financial impact cannot be reasonably predicted or estimated at this time.

UNITED WAY OF GREATER NASHUA, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

18. Subsequent events:

In accordance with the provisions set forth by FASB ASC, *Subsequent Events*, events and transactions from October 1, 2021 through January 19, 2022, the date the financial statements were available to be issued, have been evaluated by management for disclosure. Management has determined that there were no material events that would require disclosure in the Organization's financial statements through this date.

19. Reclassifications:

Certain amounts in the prior year financial statements have been reclassified to improve comparability between the two years.

2022/2023 Governance Board and Community Advisory Council



United Way
of Greater Nashua

Governance Board

Governance Chair

Dan Munroe
BOD Since 1990; renewal 1/1/18
Electronics For Imaging

Immediate Past Chair, Governance Board

Bob Mack
BOD Since 2007; renewal 1/1/18
Welfare Officer
City of Nashua

RD Committee Chair

Paula Moran
BOD Since 2018
Supply Chain Buyer, Microgem USA, Hudson, NH

Community Assessment Chair

Jay Minkarah
BOD Since 2020; renewal 2022
Executive Director
Nashua Regional Planning Commission

At Large Member

Patricia M. LaFrance, Esq.
BOD Since 2021; renewal 2023
Partner, The Black Law Group, LLC

Treasurer / Finance Committee Chair

Peter Chaloner
BOD Since 2011; renewal 1/1/18

At Large Member / Policy Chair / Corporation

Ombudsman

Rolf Goodwin
BOD Since 2000; renewal 1/1/18
Attorney At Law, Retired

Community Investment Chair

Jay Dinkel
BOD Since 2011; renewal 1/1/18
Senior Vice President
Enterprise Bank

Community Advisory Council Chair

Michael Reid
BOD Since 2018
Area Sales Manager

At Large Member / Strategic Planning Chair

Dr. Amir Toosi, PhD
BOD Since 2016; renewal 1/1/19
Dean, Division of Business & Security Studies
Rivier University

At Large Member / Nominating Chair

Bob S. Larmouth
BOD Since 2003; renewal 1/1/18

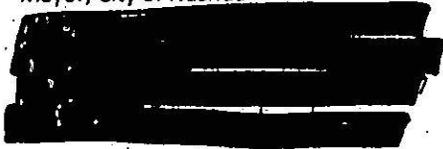
2022/2023 Governance Board and Community Advisory Council



United Way
of Greater Nashua

**Community Advisory Council (includes
Governance Board)**

Jim Donchess
BOD Since May 2016; renewal 1/1/19
Mayor, City of Nashua



Lucille Jordan
BOD Since 2002; renewal 1/1/18
President, Nashua Community College



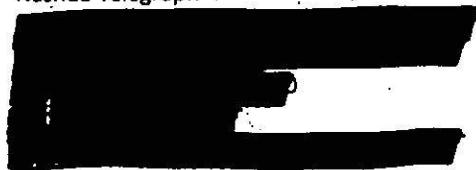
Galen B. Williams
BOD Since 2021
USAF & Civil Service, Retired



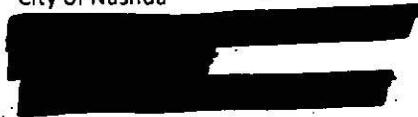
Doug Howard, M. Ed.
BOD Since 2020; renewal 2022
Housing Stability Program Coordinator
Front Door Agency



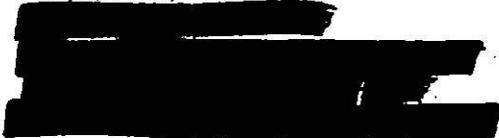
Matt Burdette
BOD Since 2020; renewal 2022
Publisher and Editor
Nashua Telegraph



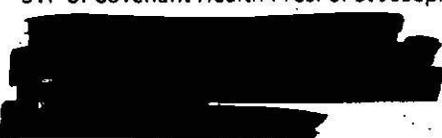
Deb Howes
BOD Since May 2016; renewal 1/1/19
Teacher/Union Representative
City of Nashua



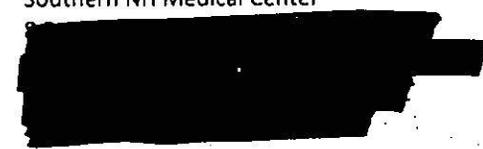
Heather Tebbetts
BOD Since 2011; renewal 1/1/18
Analyst, Liberty Utilities



John Jurczyk, FACHE
BOD Since 2020; renewal 2022
John A. Jurczyk, FACHE
SVP of Covenant Health Pres. of St Joseph Hospital



Joseph Leahy
BOD Since 2020; renewal 2022
VP, Emergency Services
Southern NH Medical Center



Wendy Hunt
BOD Since 2021; renewal 2023
President and CEO
Greater Nashua Chamber of Commerce



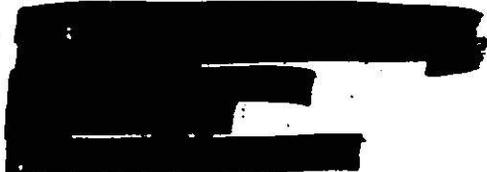
2022/2023 Governance Board and Community Advisory Council



United Way
of Greater Nashua

**Community Advisory Council (includes
Governance Board)**

Cynthia Whitaker, PsyD, MLADC
BOD Since 2020; renewal 2022
President and CEO
Greater Nashua Mental Health



Parker Williams
BOD Since 2022; renewal 2024
Rivier University Student Representative



Padmaja Kunapareddy
BOD Since 2021; renewal 2023
Head of Mobile Engineering Team
Upland Software



Kristy Bessada
BOD Since 2021; renewal 2023
Pastor of Discipleship and Service
Main Street United Methodist Church



Matthew Plante
BOD Since 2022; renewal 2024
Retired
Member Nashua Police Commission



2022/2023 Governance Board and Community Advisory Council



United Way
of Greater Nashua

Full Time Staff

Michael Apfelberg

President

United Way of Greater Nashua

20 Broad Street, Nashua, NH 03064

Tel: 603-864-0202

Email: mapfelberg@unitedwaynashua.org

Website: www.unitedwaynashua.org

Sara Ceaser

Director of Volunteer and Community Engagement

United Way of Greater Nashua

20 Broad Street, Nashua, NH 03064

Tel: 603-864-0201

Email: sceaser@unitedwaynashua.org

Website: www.unitedwaynashua.org

Liz Fitzgerald

Director of Community Impact

United Way of Greater Nashua

20 Broad Street, Nashua, NH 03064

Tel: 603-864-0203

Email: lfitzgerald@unitedwaynashua.org

Website: www.unitedwaynashua.org

Samantha Cassista

Director of Corporate Partnerships

United Way of Greater Nashua

20 Broad Street, Nashua, NH 03064

Tel: 603-417-3028

Email: lfitzgerald@unitedwaynashua.org

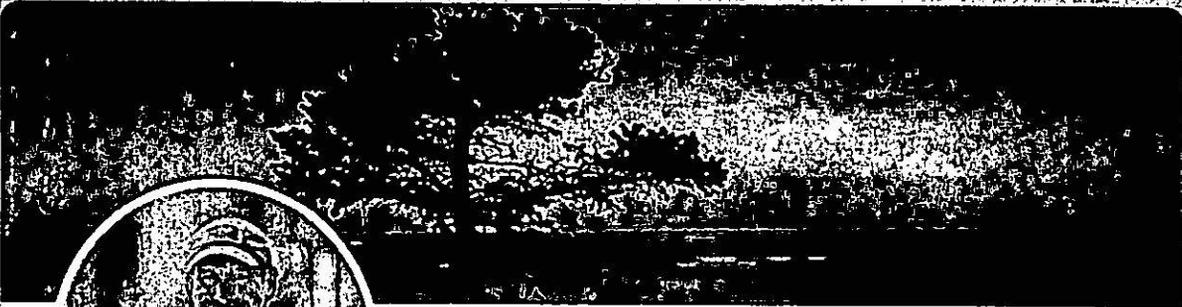
Website: www.unitedwaynashua.org

STANDING MEETING SCHEDULE

FINANCE: 3rd Wednesday of month, 7:30 AM

GOVERNANCE: 3rd Thursday of month, 7:30 AM

COMMUNITY ADVISORY: 4th Thursday of month every
other month, 7:30 AM



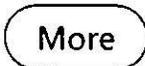
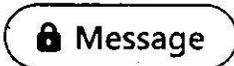
Michael Apfelberg, MBA (He/Him)

President, United Way of Greater Nashua

-  United Way of Greater Nashua
-  California Polytechnic State University-San Luis Obispo

Nashua, New Hampshire, United States · [Contact info](#)

500+ connections



About

Passionate about our community... leading an organization, the United Way of Greater Nashua, which is focused on making measurable improvements in people's lives. Prior to that... founded and built Educational Outfitters / CustomLogo Outfitters of New Hampshire which was then sold after nearly a decade of consistent growth to new owners in the summer of 2015. Before "going entrepreneurial" and striking out on my own in 2006, a successful career in the printing and publishing industry in a variety of roles including production, pre-media, quality management, and training and development.

Listen into WSMN 1590 AM to "United Way Community Connections" each Monday to learn more about Greater Nashua's amazing non-profit community!

<http://www.wsmn1590.com/mike-apfelberg.html>

Check us out on WMUR!



Featured

Link



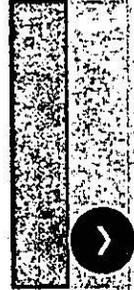
WMUR Little Free Libraries
 Vimeo
 This is "WMUR Little Free Libraries" by Michael Apfelberg on Vimeo, the home for high quality videos and the people who love them.

Link



United Way of Greater Nashua 2017
 Vimeo
 Putting the GREAT into Greater Nashua!

Link



Fred ex
 Vimeo
 Our frie
 learn ho
 gets it k
 Greater

Activity

1,713 followers

Michael Apfelberg, MBA posted this • 2w



Learn more about "Small Business United" from this weekend's **Nashua Telegraph**



Michael Apfelberg, MBA posted this • 2w

Our Volunteer Director Sara Ceaser is a serious badass!



Sarah Ceaser - Skydive Pepperell - www.skyjump.com
 youtube.com



1 comment

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**United Way
Of Greater Nashua**

**20 Broad Street
Nashua, NH 03064
Tel 603-882-4011
Fax 603-882-5406**

www.UnitedWayNashua.org

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Merrimack, Milford, Mont Vernon, Nashua, and Wilton*



United Way of Greater Nashua

9/6/2022

Wendy Perron
NH Department of Education
RE – Key personnel under GEER Grant

Dear Wendy,

For the purposes of administering the GEER grant as Fiscal Agent, Mike Apfelberg, President of United Way of Greater Nashua, is the supporting key personnel.

Mike's resume can be found at his LinkedIn Profile
<https://www.linkedin.com/in/michaelapfelberg/>

Mike's current salary is \$105K per year, a portion of which is covered by the GEER Grant, which has a 10% de minimus administration rate for all expenditures. Under the terms of the grant, the total reimbursable amount is up to \$48.5K.

This allocation is divided between the costs of accounting and auditing for the grant, which is subcontracted to WIPFLI, and the costs of administration, which is managed by Mike Apfelberg.

With regards,

Michael Apfelberg, President

2022 Board of Directors & Advisors

Governance Board

Dan Munroe – Chair, Governance
Mike Reid – Chair, Advisory Council
Bob Mack, Past Chair, Governance
Paula Moran, Secretary & RD Chair
Bob S. Larmouth, Governance At-Lrg.
Peter Chaloner, Treasurer
Rolf Goodwin, Governance At-Lrg.
Jay Dinkel, Comm. Investment
Amir Toosi, Governance At-Lrg.
Jay Mikarah – Governance At-Lrg.

Community Advisory Council

Heather Tebbetts – Liberty Util.
Lucille Jordan – Nashua CC
Jim Donchess – Mayor, Nashua
Deb Howes – NTU / AFL-CIO
John Jurczyk – St. Joseph Hospital
Joseph Leahy – SNHH E.D.
Doug Howard – Front Door Agency
Matt Burdette – Nashua Telegraph
Cynthia Whitaker – GNMH
Galen Williams – USAF Retired
Wendy Hunt – GN Chamber
Padmaja Kunapareddy – Upland Sftwr.
Rev. Kristy Besada – Main St. UMC
Parker Williams – Rivier U. Student
Patricia LaFrance, Esq. – Black Law
Matthew Plante – Retired

Staff

Mike Apfelberg, President
Liz Fitzgerald, Dir. Comm. Impact
Sara Ceaser, Dir. Vol. Engagement
Samantha Cassista, Dir. Corp. Part.

2022 Annual Corporate Sponsors

All Clean Cleaners – BAE Systems – Enterprise Bank – Etchstone Properties, Inc.
Liberty – Morin's Landscaping – Nashua Community College – Nashua Telegraph
White Mountain IT Services – Southern New Hampshire Health

W

KK RB



JUN 18 '21 AM 8:40 RCVD

Frank Edelblut
Commissioner

Christine Brennan
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
101 Pleasant Street
Concord, N.H. 03301
TEL (603) 271-3495
FAX (603)-271-1953
Citizens Services Line 1-800-339-9900

June 3, 2021

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
State House
Concord, NH 03301

INFORMATIONAL ITEM

Pursuant to RSA 4:45, RSA 21-P:43, and Section 4 of Executive Order 2020-04 as extended by Executive Orders 2020-05 and 2020-08, 2020-09, 2020-10, 2020-14, 2020-15, 2020-16, 2020-17, 2020-18, 2020-20, 2020-21, 2020-23, 2020-24, 2020-25, 2021-01, 2021-02, 2021-04, 2021-05, 2021-06, 2021-08, and 2021-10, and suspend the Manual of Procedures 150, V., B., 1., requirement, Governor Sununu has authorized the Department of Education (DOE) to enter into a grant agreement with United Way of Greater Nashua (vendor code 160062), in the amount of \$800,000.00, to provide subcontracts to Eligible Organizations operating existing programs that support the academic success of K-12 English Language Learners in New Hampshire, as determined by the DOE, effective upon Governor approval through September 30, 2022. 100% Federal Funds.

EXPLANATION

The Department is requesting a grant agreement because the United Way of Greater Nashua is an organization that is experienced in providing the services identified for New Hampshire families with limited English proficiency, especially during the pandemic. The United Way of Greater Nashua is also experienced in subcontracting with programs and eligible organizations to sustain expanded services that support students and families with Limited English Proficiency.

The expanded services may include, but are not limited to: (1) "Porch-Visits" or Home-Visits: where teachers/tutors visit students to identify and solve barriers keeping students from participating in school; (2) Resource Centers: in-person, drop-in, resource centers where students and families can get connected to the resources they need for academic success; (3) Remote tutoring/mentoring: connecting ELL with trained academic tutors; and (4) Creation of multilingual resources that support sustained engagement with LEP families.

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

Respectfully submitted,

Frank Edelblut
Commissioner of Education



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
FAX (603) 271-1953

April 28, 2021

His Excellency, Governor Christopher T. Sununu
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Education (DOE) Division of Learner Support, to enter into a grant agreement with ~~United Way~~ of Greater Nashua (vendor code 160062), in the amount of \$800,000.00, to provide subcontracts to Eligible Organizations operating existing programs that support the academic success of K-12 English Language Learners in New Hampshire, as determined by the DOE, effective upon Governor approval through September 30, 2022. 100% Federal Funds.

Funds to support this request are available in the account titled GEER I and GEER II in FY21, as follows:

	<u>FY 21</u>
06-56-56-562010-19120000-102-500731 Contracts for Program Services	\$500,000.00
06-56-56-562010-19590000-102-500731 Contracts for Program Services	\$300,000.00

EXPLANATION

The Department is requesting a grant agreement because the United Way of Greater Nashua is an organization that is experienced in providing the services identified for New Hampshire families with limited English proficiency, especially during the pandemic. The United Way of Greater Nashua is also experienced in subcontracting with programs and eligible organizations to sustain expanded services that support students and families with Limited English Proficiency.

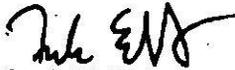
The expanded services may include, but are not limited to: (1) "Porch-Visits" or Home-Visits: where teachers/tutors visit the homes of students to identify and solve barriers keeping students from participating in school; (2) Resource Centers: in-person, drop-in, resource centers in neighborhood settings throughout the state where students and families can get connected to the resources they need for academic success (e.g., borrow a device, request technical

His Excellency, Governor Christopher T. Sununu
April 28, 2021

assistance or information and resources to meet other basic needs); (3) Remote tutoring/mentoring: connecting ELL with trained academic tutors who maintain a connection with students to monitor academic progress and social-emotional wellness; and (4) Creation of multilingual resources that support sustained engagement with LEP families (e.g., video tutorials, language assistance services, etc.).

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

Respectfully submitted,



Frank Edelblut
Commissioner of Education

I hereby approve this request pursuant to RSA 4:45, RSA 21-P:43, and Section 4 of Executive Order 2020-04 as extended by Executive Orders 2020-05 and 2020-08, 2020-09, 2020-10, 2020-14, 2020-15, 2020-16, 2020-17 and 2020-18, 2020-20, 2020-21, 2020-23, 2020-24, 2020-25, 2021-01, 2021-02, 2021-04, 2021-05, and 2021-06 and suspend the Manual of Procedures 150, V., B., 1., requirement.

4.29.21

Date



Governor Christopher T. Sununu

COVID-19 Grant Agreement

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

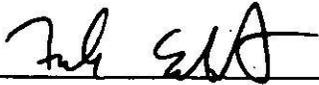
1. GENERAL PROVISIONS: IDENTIFICATION.

- 1.1. State Agency Name: New Hampshire Department of Education ("NHDOE")
- 1.2. State Agency Address: 101 Pleasant St., Concord, NH 03301
- 1.3. Grantee Name: United Way of Greater Nashua
- 1.4. Grantee Address: 20 Broad Street, Nashua, NH 03064
- 1.5. Grantee Telephone Number: (603) 882-4011
- 1.6. State Vendor Number: 160062
- 1.7. Completion Date: September 30, 2022
- 1.8. Grant Amount not to exceed \$800,000.00
- 1.9. Grant Officer for State Agency: Wendy Perron
- 1.10. State Agency Telephone Number: (603) 271-3514
- 1.11. Grantee Signature: Designated Signing Authority



Signature Date: 4-28-21
Print Name: Michael Apfelberg Title: President

1.12. State of New Hampshire Signature:



Signature Date: 4-29-21
Print Name: Frank Edelblut Title: Commissioner

2. SCOPE OF ALLOWABLE USE OF FUNDS: In exchange for grant funds from the Governor's Emergency Education Relief Funds (GEER I and GEER II), which are funded from the State award from the U.S. Department of Education pursuant to the CARES Act, H.R. 748, Section 18002, on June 30, 2020 for GEER I and the State award from the U.S. Department of Education pursuant to the CRRSA Act, Public Law, 116-260, Section 312, on January 8, 2021 for GEER II, provided by the United States Department of Education, CFDA number 84.425C to the State of New Hampshire, acting through the Agency identified in Paragraph 1.1 (hereinafter referred to as "NHDOE"), the Grantee identified in Paragraph 1.3 (hereinafter referred to as "the Grantee"), agrees and covenants that the funds will be used solely for an allowable

purpose as defined in H.R. 748, Section 18002(c). The Federal Award Identification Number (FAIN) for the GEER I award is S425C200032 and S425C210032 for GEER II. This grant is not a Research and Development Award.

The allowable purposes and use of funds are more specifically described in EXHIBIT A.

3. EFFECTIVE DATE: COMPLETION OF GRANT.

This Agreement, is entered into and authorized by Governor under his emergency authority pursuant to RSA 4:45 and RSA 21-P and all obligations of the parties hereunder, shall become effective on the date of approval of this Agreement by the NHDOE in paragraph 1.12 ("the effective date"). Except as otherwise specifically provided herein, this Grant, including all activities and reports required by this Agreement, shall be completed in their entirety prior to September 30, 2022.

4. GRANT AMOUNT: LIMITATION ON AMOUNT: PAYMENT.

The Grant Amount is identified in paragraph 1.8 and is more particularly described in EXHIBIT B, attached hereto. The manner of, and schedule of payment shall be as set forth in EXHIBIT B.

In accordance with the provisions set forth in EXHIBIT B, and in consideration of the satisfactory performance of the Grant, as determined by the NHDOE, the NHDOE shall pay the Grantee the Grant Amount.

The payment by the NHDOE of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee and claimed as allowable expenses under this Agreement. To the extent that the Grant amount does not cover all of the Grantee's allowable expenses, nothing in this Agreement shall be construed to limit the Grantee's ability to pursue other COVID-19 relief that may be available. However, under this Agreement, the NHDOE shall have no liabilities to the Grantee other than the Grant Amount.

Notwithstanding anything 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 Grant limitation set forth in Paragraph 1.8 of these general provisions.

5. COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.

In connection with the performance of the Grant, the Grantee shall comply with all statutes, laws, regulations, and orders of federal, State, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits.

6. RECORDS AND ACCOUNTS.

Between the Effective Date and the date five (5) years after the Completion Date the Grantee shall keep detailed accounts of all expenses incurred in connection with the Grant, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

The Grantee shall cooperate with any examination of records with respect to such funds by making records

available for inspection, production, and examination, and authorized individuals available for interview and examination, upon the request of (i) the State of New Hampshire and its agencies; (ii) the US Department of Education and/or its Inspector General or the Comptroller General of the United States; or (iii) any other federal agency, commission, or department in the lawful exercise of its jurisdiction and authority; and will establish a proper accounting system in accordance with generally accepted accounting standards or NHDOE directives. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in Paragraph 1.3 of these provisions

7. PERSONNEL.

The Grantee shall, at its own expense, provide all personnel necessary to perform the Grant. The Grantee warrants that all personnel engaged in the Grant shall be qualified to perform such Grant, and shall be properly licensed and authorized to perform such Grant under all applicable laws. Grantee shall comply with all state and federal personnel and labor laws applicable to its employees.

The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

8. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding anything in this Agreement to the contrary, all obligations of the NHDOE hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the NHDOE be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the NHDOE shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

9. EVENT OF DEFAULT: REMEDIES.

Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

Failure to perform the Grant satisfactorily or on schedule;

Failure to submit any report required hereunder;

Failure to maintain, or permit access to, the records required hereunder; or

Failure to perform any of the other covenants and conditions of this Agreement.

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

Give the Grantee 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 Grantee notice of termination; and

Give the Grantee 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 Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the NHDOE determines that the Grantee has cured the Event of Default shall never be paid to the Grantee;

Set off against any other obligation the NHDOE may owe to the Grantee any damages the NHDOE suffers by reason of any Event of Default;

Recoup from the Grantee, including by withholding any other payment of funds that becomes due to Grantee from the NHDOE, any payments under this Agreement that have been used in a manner contrary to the terms of this Agreement or the Governor's Emergency Education Relief Fund, H.R. 748, Section 18002; and/or

Treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

10. TERMINATION.

In the event of any early termination of this Agreement for any reason other than the completion of the Grant, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Grant expenses reimbursed, and the Grant Amount earned, to and including the date of termination.

In the event of Termination under paragraph 9 of these general provisions, the approval of such a Termination Report by the NHDOE shall entitle the Grantee to retain the portion of the Grant amount earned up to and including the date of termination.

The approval of such a Termination Report by the NHDOE shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the NHDOE as a result of the Grantee's breach of its obligations hereunder.

Notwithstanding anything in this Agreement to the contrary, either the NHDOE or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

11. CONFLICT OF INTEREST.

No officer, member or employee of the Grantee, and no representative, officer or employee of the NHDOE of the governing body of the locality or localities in which the Grant is to be performed, who exercises any functions or responsibilities in the review or approval of the undertaking or carrying out of such Grant, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

12. GRANTEE'S RELATION TO THE NHDOE.

In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the NHDOE. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the NHDOE nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the NHDOE to its employees.

13. ASSIGNMENT AND SUBCONTRACTS.

The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the NHDOE.

14. INDEMNIFICATION.

The Grantee shall defend, indemnify and hold harmless the NHDOE, its officers and employees, from and against any and all losses suffered by the NHDOE, its officers and employees, and any and all claims, liabilities or penalties asserted against the NHDOE, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee.

Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the NHDOE, which immunity is hereby reserved to the NHDOE. This covenant shall survive the termination of this Agreement.

15. INSURANCE AND BOND.

The Grantee shall, at its own expense, obtain and maintain in force, the following insurance: Statutory workmen's compensation and employees liability insurance for all employees engaged in the performance of the Grant, and

Comprehensive public liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than \$1,000,000 per occurrence and \$2,000,000 aggregate for bodily injury or death in any one incident, and \$500,000 for property damage in any one incident; and

The policies shall be the standard form employed in the NHDOE, issued by underwriters acceptable to the NHDOE, and authorized to do business in the NHDOE.

16. WAIVER OF BREACH.

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

17. 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, by United States Mail, addressed to the parties at the

addresses first above given.

18. 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 under his emergency authority pursuant to RSA 4:45 and RSA 21-P if required, or the Governor and Council of the State of New Hampshire if required, or by the signing State Agency.

19. CONSTRUCTION OF AGREEMENT AND TERMS.

This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intent of the parties hereto.

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. 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 relating hereto.

22. SPECIAL PROVISIONS.

The additional provisions and assurances set forth in EXHIBIT C hereto are incorporated as part of this Agreement.

23. AUTHORITY:

This Grant Agreement is promulgated pursuant to RSA 4:45, RSA 21-P:43, and Section 4 of Executive Order 2020-04, as extended by Executive Orders 2020-05, 2020-08, 2020-09, 2020-10, and 2020-14. The requirement of Manual of Procedures 150, V., B., 3 has been waived by the Governor pursuant to those provisions.

GRANT AGREEMENT EXHIBIT A

Scope of Allowable Uses of Governor's Emergency Education Relief Fund Grant

1. Grantee, the United Way of Greater Nashua ("UWGN"), will use the grant funds to provide subcontracts to Eligible Organizations, as that term is defined herein, operating existing programs that support the academic success of K-12 ELLs in New Hampshire, as determined by the NH DOE and listed below (hereinafter referred to as "Eligible Organizations"):

- American Center and Global Platform for Peace Advocacy
- Building Communities New Hampshire
- BRING IT!
- Saint Anselm College, Meelia Center for Community Engagement
- The Youth Council
- Grantee, United Way of Greater Nashua

At the direction of the Grantee, the grant funding will allow Eligible Organizations, including the Grantee, to sustain expanded services that support ELLs and families with Limited English Proficiency (LEP) during a period of reduced in-person instruction due to COVID-19; and in the recovery period following COVID-19 school closures to support students' transition back to school post-COVID consistent with the terms of this agreement.

The expanded services may include, but are not limited to: (1) "Porch-Visits" or Home-Visits: where teachers/tutors visit the homes of students to identify and solve barriers keeping students from participating in school; (2) Resource Centers: in-person, drop-in, resource centers in neighborhood settings throughout the state where students and families can get connected to the resources they need for academic success (e.g., borrow a device, request technical assistance or information and resources to meet other basic needs); (3) Remote tutoring/mentoring: connecting ELL with trained academic tutors who maintain a connection with students to monitor academic progress and social-emotional wellness; and (4) Creation of multilingual resources that support sustained engagement with LEP families (e.g., video tutorials, language assistance services, etc.).

2. Grantee agrees and covenants that the funds will be used solely for an allowable purpose as defined in the CARES Act, H.R. 748, Section 18002(c) and/or the CRRSA Act, Public Law 116-260.

3. To the extent that Grantee is making subcontracts from this award, Grantee shall develop and use a template for subcontracts that will be subject to review by NHDOE before use to ensure that the subcontracts contain adequate provisions that the funds can only be used for allowable CARES Act costs and require compliance with other applicable 2 CFR 200 requirements. The subcontractors approved for subawards under this agreement have been determined eligible at the sole discretion of the NHDOE and listed as Eligible Organizations in Paragraph 1 of this Exhibit. The Grantee acknowledges that all agreements with other entities pursuant to this grant agreement shall be constructed as "contracts" as defined by 2 CFR 200.1.

4. RESERVED.

5. In accordance with 2 CFR 200.414(f), since the Grantee does not have a current negotiated (including provisional) indirect cost rate, the Grantee has elected and the NHDOE has agreed to allow the use of a *de minimis* rate of 10% of modified total direct costs (MTDC) for this award. It is understood that no documentation is required to justify the 10% *de minimis* indirect cost rate. As described in 2 CFR 200.403, costs must be consistently charged as either indirect or direct costs, but may not be double charged or inconsistently charged as both.

6. Any portion of the grant not expended by Grantee for allowable costs by September 30, 2022, must be returned to the State with the closeout report described in Exhibit C.

7. Unique entity identifier and System for Award Management (SAM)—Required. Grantees must normally (i) Be registered in SAM before submitting an application; (ii) provide a valid unique entity identifier in its application; and (iii) continue to maintain an active SAM registration with current information at all times during which it has an active Federal award or an application or plan under consideration by a Federal awarding agency. This requirement has been relaxed by OMB for grants related to Coronavirus Relief Funds so that Grantees must only submit proof of SAMs registration and the unique entity identifier prior to their first receipt of funds. EXHIBIT I and J should be returned completed with the executed Grant Agreement, and must be received before any disbursement can be made.

8. The U.S. Department of Education may issue subsequent or further guidance on allowable uses of Governor's Emergency Education Relief Funds. Therefore NHDOE may periodically issue Subgrantee Guidance (SG) and Subgrantee Notices (SN) or other clarifications as necessary. All such changes shall be considered as incorporated into this Agreement. The Grantee agrees to abide by any SG, SN or other instructions issued by NHDOE.

GRANT AGREEMENT EXHIBIT B

Methods and Conditions of Payment

Grantee must register with the Department of Administrative Services for a State of New Hampshire vendor number (see page 1, para 1.6) in order for a payment to be issued. Registration can be done online at [https://das.nh.gov/purchasing/vendorregistration/\(S\(5vm5gw45ho4qvr55aww2os55\)\)/welcome.aspx](https://das.nh.gov/purchasing/vendorregistration/(S(5vm5gw45ho4qvr55aww2os55))/welcome.aspx). Payment will be by check or ACH, depending on the vendor registration.

Monthly advance payment may be made for each month of the contract years. Each advance payment will be based on a line estimate of expenditures for the coming payment period. Each advanced payment request, except the first request, will include a line item listing of expenses incurred during the previous period for each Eligible Organization. Each Payment Request shall also be accompanied by the following signed acknowledgment: "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise." All funds shall be expended by Grantee in accordance with the provisions in Exhibit A.

GRANT AGREEMENT EXHIBIT C

Special Provisions

1. 2 CFR 200 as amended (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), are considered legally binding and enforceable documents under this contract. The NHDOE reserves the right to use any legal remedy at its disposal including, but not limited to, disallowance of costs or withholding of funds.
2. To the extent required to comply with 2 CFR 200, Subpart F - Audit Requirements, Grantee shall complete an audit at the end of the Grantee's fiscal years ending after December 30, 2021 and December 30, 2022.

The audit report shall include a schedule of prior year's questioned costs along with a response to the current status of the prior year's questioned costs. Copies of all management letters written as a result of the audit along with the audit report shall be forwarded to NHDOE within one month of the time of receipt by the Grantee accompanied by an action plan, if applicable, for each finding or questioned cost.

3. The costs charged under this contract shall be determined as allowable under the cost principles detailed in 2 CFR 200 Subpart E – Cost Principles.
4. Program and financial records pertaining to this contract shall be retained by the Grantee for 5 (five) years from the date of submission of the final expenditure report as stated in 2 CFR 200.333 – Retention Requirements for Records.
5. The following paragraphs shall be added to the general provisions:

“24. RESTRICTION ON ADDITIONAL FUNDING. It is understood and agreed between the parties that no portion of the “Grant” funds may be used for the purpose of obtaining additional Federal funds under any other law of the United States, except if authorized under that law.”

“25. PROCUREMENT. Grantee shall comply with all provisions of 2 CFR 200 Subpart D – Post Federal Award Requirements – Procurement Standards, with special emphasis on financial procurement (2 CFR 200 Subpart F – Audit Requirements) and property management (2 CFR 200 Subpart D – Post Federal Award Requirements – Property Standards)”

“26. CLOSE OUT OF CONTRACT. By November 15, 2022 Grantee shall submit a final report electronically to the NHDOE grant officer by e-mail or other electronic means subsequently designated by NHDOE of the uses of the grant funds through September 30, 2022. In the event that Grantee has not demonstrated that the grant funds have not been expended for allowable costs of at least the amount of this grant, the excess grant funds shall be returned with the final report to NHDOE, by check payable to Treasurer, State of New Hampshire.

“27. DEPOSITS AND ACCOUNTING FOR EXPENDITURES. The Grantee shall be able to account for the receipt, obligation, and expenditure of all funds received under this Grant Agreement and shall maintain all grant funds in insured accounts pursuant to 2 CFR 200.305(b)(7).

- "28. **CONTINUED PAYMENT OF EMPLOYEES AND CONTRACTORS.** The Grantee shall, to the greatest extent practicable, continue to pay its employees and contractors during the period of any disruptions or closures due to COVID-19 in compliance with Section 18006 of Division B of the CARES Act.
- "29. **LEGAL AUTHORITY.** The Grantee represents that it has the legal authority to apply for Federal assistance, and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project costs) to ensure proper planning, management and completion of the project(s) described in this Grant Agreement.
- "30. **COMPLETION OF WORK.** The Grantee will initiate and complete the work within the applicable time frame after receipt of approval of this Grant Agreement.
- "31. **SAFEGUARDS.** The Grantee shall establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
- "32. **NON-DISCRIMINATION.** The Grantee shall comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee 3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.
- "33. **TRAFFICKING VICTIMS PROTECTION ACT.** The Grantee shall comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104) which prohibits grant award recipients or a sub-recipient from (1) Engaging in severe forms of trafficking in persons during the period of time that the award is in effect (2) Procuring a commercial sex act during the period of time that the award is in effect or (3) Using forced labor in the performance of the award or subawards under the award.
- "34. **POLICIES AND PROCEDURES.** The Grantee represents that it has written policies and procedures for Cash Management, as required by 2 CFR 200.203(b)(6) & 200.305 and that it has a Conflict of Interest policy as set forth in 2 CFR 200.318(c).
- "35. **INTERNAL CONTROLS.** The Grantee shall establish and maintain effective internal control over the grant funds assures that it is managing the federal award in compliance with state and federal statutes, regulations, and the terms and conditions of the federal award. These internal controls

should be in compliance with the guidance outlined in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

- "36. **CONFIDENTIALITY.** Grantee shall take reasonable measures to safeguard and protect personally identifiable information and other information it designates as sensitive or the Grantee considers sensitive consistent with applicable federal, state, local, and tribal laws regarding privacy and obligations of confidentiality.
- "37. **THE STEVENS AMENDMENT.** The Grantee shall comply with the Stevens Amendment of the Department of Defense Appropriation Act, found in Section 8136, which provides:
- When issuing statements, press releases, requests for proposals, bid solicitations, and other documents describing projects or programs funded in whole or in part with federal money, all grantees receiving federal funds, including but not limited to state and local governments, shall clearly state (1) the percentage of the total cost of the program or project which will be financed with federal money, (2) the dollar amount of federal funds for the project or program, and (3) the percentage and dollar amount of the total costs of the project or program that will be funded by non-governmental sources.*
- "38. **COMPLIANCE.** Comply with the applicable provisions of all applicable acts, regulations and assurances; the following provisions of Education Department General Administrative Regulations (EDGAR) 34 CFR parts 76, 77, 81, 82, 84, 97, 98, and 99; the OMB Guidelines to Agencies on Government-wide Debarment and Suspension (Non-procurement) in 2 CFR part 180, as adopted and amended as regulations of the Department in 2 CFR part 3485; and the Uniform Guidance in 2 CFR part 200, as adopted and amended as regulations of the Department in 2 CFR part 3474.
- "39. **LOBBYING:** Comply with the provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.
- "40. Records pertaining to the GEER II award under 2 C.F.R. § 200.334 and 34 C.F.R. § 76.730, including financial records related to use of grant funds, will be retained separately from an entity's GEER I funds.
- "41. Comply with the requirement that subrecipients and their grant personnel are prohibited from text messaging while driving a government owned vehicle, or while driving their own privately owned vehicle during official grant business, or from using government supplied electronic equipment to text message or email when driving. Subrecipients must comply with these conditions under Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," October 1, 2009.

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 UNITED WAY OF GREATER NASHUA is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 17, 1930. 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: 65652

Certificate Number: 0005068462



IN TESTIMONY WHEREOF.

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 5th day of January A.D. 2021.

A handwritten signature in cursive script, appearing to read "William M. Gardner".

William M. Gardner
Secretary of State



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248562363
Oct. 20, 2008 LTR 4168C E0
02-6015642 000000 00 000

00013891
BODC: TE

UNITED WAY OF GREATER NASHUA INC
20 BROAD STREET
NASHUA NH 03064-2039995



015246

Employer Identification Number: 02-6015642
Person to Contact: Ms. Merrill
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Oct. 08, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in NOVEMBER 1954, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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

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

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

Sincerely yours,

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

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer of United Way of Greater Nashua.
(Organization, 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 4/28, 2021, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Michael J. Apfelberg (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of United Way of Greater Nashua to enter into contracts or agreements with the State
Department of Education

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

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

Dated: 4/28/21



Signature of Elected Officer
Name: DANIEL MUNROE
Title: TREASURER



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/22/2020

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, LLC 11 Concord St Nashua NH 03064	CONTACT NAME: Debbie Rioux PHONE (A/C No. Ext): 603-882-2766 FAX (A/C No): 603-886-4230 E-MAIL ADDRESS: drioux@eatonberube.com	
	INSURER(S) AFFORDING COVERAGE	
INSURED United Way of Greater Nashua Inc 20 Broad Street Nashua NH 03064	INSURER A: AmTrust North America, Inc.	NAIC # 42376
	INSURER B: Philadelphia Insurance Company	NAIC # 23850
	INSURER C: Concord General Mutual	NAIC # 20672
	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	WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
B	<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 checked="" type="checkbox"/> LOC OTHER:	Y			7/1/2020	7/1/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Eq occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
C	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/>				6/2/2020	6/2/2021	COMBINED SINGLE LIMTY (Eq accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	<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				7/1/2020	7/1/2021	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
A	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		10/1/2020	10/1/2021	<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

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Additional Insured applies to General Liability when required by Contract per Philadelphia Insurance form PI-GLD-HS (10/11)

CERTIFICATE HOLDER

CANCELLATION

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
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