

228

mlc



Frank Edelblut  
Commissioner

Christine M. Brennan  
Deputy Commissioner

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF EDUCATION  
Bureau of Adult Education  
21 South Fruit Street, Suite 20  
Concord, NH 03301  
TEL. (603) 271-6699  
FAX (603) 271-3454

May 25, 2023

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

**REQUESTED ACTION**

Authorize the Department of Education, Division of Learner Support, Bureau of Adult Education to enter into a contract with Nashua Adult Learning Center, Inc. (VC#167121), Nashua, New Hampshire in an amount not to exceed \$220,819.96 to provide an integrated English literacy and civics education program as defined under the Workforce Innovation and Opportunity Act of 2014, effective upon Governor and Council approval from July 1, 2023 through June 30, 2026. **90% Federal Funds, 10% General Funds**

Funds to support this request are anticipated to be available in the accounts titled Adult Education-Federal and Adult Education-State FY2024-FY2026 upon the availability and continued appropriation of funds in the future operating budget, 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.

Account #s	FY24	FY25	FY26
06-56-56-562010-40370000-072-500575 Grant Federal	\$64,293.26	\$66,222.06	\$68,208.73
06-56-56-562010-40390000-601-500931 State Fund Match	\$7,148.70	\$7,363.16	\$7,584.05
Total	\$71,441.96	\$73,585.22	\$75,792.78

**EXPLANATION**

Under the Workforce Innovation and Opportunity Act of 2014, a Request for Proposals (RFP) for Integrated English Literacy and Civics Education services and Integrated Education & Training programs was released on March 2, 2023 on the NH Department of Education's website and distributed to through the Department's communication system. All federal and state adult education grants are awarded through a competitive application process that is open to school districts, not-for-profits, and governmental agencies. Seven proposals were received and reviewed using the proposal criteria in the RFP for evaluating the applications contained in the Adult Education and Family Literacy Act – Workforce Innovation and Opportunity Act of 2014 (See Attachment A). Six grants will be awarded to two private-not-for-profit organizations and four school districts

His Excellency, Governor Christopher T. Sununu  
And The Honorable Council  
Page 2

based on applications received from eligible organizations that met the criteria for funding. The school districts will receive the awarded funds through the Grants Management System used by the Department.

The purpose of the Integrated English Literacy and Civics Education (IELCE) is to prepare adults who are English language learners for, and place in, unsubsidized employment in in-demand industries and occupations that lead to economic self-sufficiency; and integrate with the local workforce development system and its functions to carry out the activities of the program. The services concurrently provide instruction in literacy and English language acquisition, instruction on the rights and responsibilities of citizenship and civic participation, workforce preparation activities and workforce training leading to a recognized postsecondary credential. Funding for IELCE is provided as a specific set-aside in the Adult Education and Family Literacy Act, under title II of WIOA

The Bureau of Adult Education provides educational services to approximately seven thousand adults each year. The Nashua Adult Learning Center has been providing quality adult education services for more than 50 years serving more than 3,000 individuals each year through a variety of programs from early childhood education programs to college preparation courses.

Respectfully submitted,



Frank Edelblut  
Commissioner of Education

**Attachment A**  
**Bid Summary Scoring Sheet**  
**Integrated Education & Training/Integrated English Literacy and Civics Education**

Name of bidders The following list are applicants who met the minimum standards required under WIOA by providing demonstrated effectiveness:	Program	***Proposed Price
Ascentria Community Services, Inc. Not funded	IET & IELCE	\$561,051.56
Exeter SAU 16	IET	\$546,171.38
Governor Wentworth SAU 49	IET	\$129,897.57
International Institute of New England	IET & IELCE	\$840,677.24
Keene SAU 29	IET & IELCE	\$171,066.60
Littleton SAU 84	IET	\$111,037.80
Nashua Adult Learning Center	IET & IELCE	\$220,819.96

\*\*\*Proposed price may be considerably different from final negotiated price.

Reviewers	Title
Jorge A	Office Manager, NH Employment Security
Lisa G	Administrator, Office of Workforce Opportunity
Nicole L	Program Specialist, Bureau of Career Development
Gene P	Business & Industry Specialist, NH Dept of Health & Human Services
Melinda P	Education Consultant, Dept of Education
Crystal R	Assistant Principal, Londonderry High School

Six of the seven proposals received will be awarded grants.

The RFP specified that the Integrated Education and Training program should result in or include stackable credentials as progress toward an industry-recognized postsecondary credential.

School department applications are administered through the Grants Management System.

Each contract will be presented to the Governor and Executive Council separately as they are completed.

Name of bidders - Average scores listed highest to lowest.	Average Score
Exeter SAU 16	894
International Institute of New England	856
Nashua Adult Learning Center	830
Keene SAU 29	812
Littleton SAU 84	775
Governor Wentworth SAU 49	671
Ascentria Community Services	668

Proposal Criteria in the RFP	Weight of Criteria
Organizational Capacity	100
Responsiveness to Regional Need	100
Serving the Most in Need	100
Service Delivery Format and Schedules	100
Proposed Curricula and Contextualized Instruction	75
State Workforce Board Alignment	75
Intensity, Quality and Best Practices of Program	100
Integration of Technology Services and Digital Systems	75
Meeting Program Outcomes	100
Reporting	75
Implementation Timeline	25
Budget	75
<b>TOTAL</b>	<b>1000</b>

### **Review Process**

Scoring reviews were completed on April 17, 2023.

There were two steps in the review process.

1. A committee of three individuals reviewed three of the seven proposals received. Reviewers used a prepared rubric to establish demonstrated effectiveness to determine the eligibility of the applicant in accordance with WIOA requirements and then to evaluate compliance with the requirements of the RFP and verify the qualifications of the vendors.

### **2. State Workforce Board Review**

In accordance with WIOA, all applications were reviewed and accepted by the State Workforce Investment Board as will be indicated in the minutes of the July, 2023 meeting.

FORM NUMBER P-37 (version 2/23/2023)

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

**AGREEMENT**

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

**GENERAL PROVISIONS**

**I. IDENTIFICATION.**

1.1 State Agency Name Department of Education, Bureau of Adult Education		1.2 State Agency Address 21 South Fruit Street, Suite 20 Concord, NH 03301	
1.3 Contractor Name Nashua Adult Learning Center, Inc.		1.4 Contractor Address 4 Lake Street Nashua, NH 03060	
1.5 Contractor Phone Number 603-882-9080	1.6 Account Unit and Class See Exhibit C	1.7 Completion Date 6/30/2026	1.8 Price Limitation \$220,819.96
1.9 Contracting Officer for State Agency Sarah Wheeler		1.10 State Agency Telephone Number 603-271-6701	
1.11 Contractor Signature <i>Carol Baldwin</i> Date: 5/22/23		1.12 Name and Title of Contractor Signatory Carol Baldwin Executive Director	
1.13 State Agency Signature <i>Frank Edelblut</i> Date: 6/5/2023		1.14 Name and Title of State Agency Signatory Frank Edelblut, Commissioner of Education	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By: <i>Elizabeth A. Brown</i> On: 6/5/2023 Elizabeth A. Brown			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

**3. EFFECTIVE DATE/COMPLETION OF SERVICES.**

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

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

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

**4. CONDITIONAL NATURE OF AGREEMENT.**

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

**5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.**

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

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance

hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

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

**7. PERSONNEL.**

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

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

## 8. EVENT OF DEFAULT/REMEDIES.

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

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

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

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

## 9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

## 10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

## 12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. **INDEMNIFICATION.** The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

**14. INSURANCE.**

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

**15. WORKERS' COMPENSATION.**

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

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

**16. WAIVER OF BREACH.** A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

**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, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

**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 and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

**19. CHOICE OF LAW AND FORUM.**

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

**20. CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

**21. THIRD PARTIES.** This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

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

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

**24. FURTHER ASSURANCES.** The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

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

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

## EXHIBIT A

### SPECIAL PROVISIONS

1. The Contractor must comply with the following provisions:

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

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

### 3. Federal Certification 2 CFR 200.415

Required certifications include: (a) To assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the non-Federal entity, which reads as follows:

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. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

## EXHIBIT B

### SCOPE OF SERVICES

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

Nashua Adult Learning Center, Nashua NH will provide the following services:

#### Responsiveness to Regional Need

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

#### Serving the Most in Need

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

### **Service Delivery Format and Schedules**

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

### **Proposed Curricula and Contextualized Instruction**

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

### **Alignment with the State Workforce Plan**

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

**Intensity, Quality and Best Practices**

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

**Integration of Technology Services and Digital Systems**

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

**Meeting Program Outcomes**

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

**State Negotiated Targets**

*The State negotiates target performance with OCTAE every two years. Targets are based on the statistical adjustment model and are expected to reflect continuous improvement by increasing each year.*

<b>Primary Indicators of Performance</b>	<b>2023 – 2024</b>	<b>2024-2025</b>	<b>2025-2026</b>
Employment in the Second Quarter after Exit	23.00%	TBA	TBA
Employment in the Fourth Quarter after Exit	21.00%	TBA	TBA
Median Earnings in the Second Quarter after Exit	\$6,500.00	TBA	TBA
Credential Attainment Rate	16.00%	TBA	TBA
<b>Measurable Skill Gains</b>			
For Adult Basic Education	29.5%	TBA	TBA
For English as a Second Language	30.0%	TBA	TBA

### Reporting

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

### Event of Default

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

EXHIBIT C

METHOD OF PAYMENT

Budget

	FY24	FY25	FY26	Total
Salaries	\$49,986.96	\$51,486.57	\$53,031.16	\$154,504.69
Benefits	\$ 6,447.78	\$ 6,641.21	\$ 6,840.45	\$ 19,929.44
Other Purchased Property Service	\$ 5,100.00	\$ 5,253.00	\$ 5,410.59	\$ 15,763.59
Supplies	\$ 3,412.50	\$ 3,514.88	\$ 3,620.33	\$ 10,547.71
Indirect Costs	\$ 6,494.72	\$ 6,689.56	\$ 6,890.25	\$ 20,074.53
Total	\$71,441.96	\$73,585.22	\$75,792.78	\$220,819.96

Limitation on Price:

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

**Funding Source:**

Funds are anticipated to be available in the accounts titled Adult Education-Federal and Adult Education-State in FY24 – FY26 upon the availability and continued appropriation of funds in the future operating budget, 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.

	FY24	FY25	FY26
06-56-56-562010-40370000-072-500575 Grants Federal	\$64,286.04	\$66,214.62	\$68,201.06
06-56-56-562010-40390000-601-500931 State Fund Match	\$7,155.92	\$7,370.60	\$7,591.71

**Method of Payment:**

Payment will be made upon the submittal of monthly invoices that are received by the 10<sup>th</sup> day of the following month submitted through the NHED Grants Management System. The final invoice is due within 45 days of the end of the program year.

## EXHIBIT D

### CONTRACTOR OBLIGATIONS

Contracts in excess of the simplified acquisition threshold (currently set at \$250,000) must address administrative, contractual, or legal remedies in instances where the contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. Reference:

2 C.F.R. § 200.326 and 2 C.F.R. 200, Appendix II, required contract clauses.

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

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

#### **Breach**

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

#### **Fraud and False Statements**

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

#### **Environmental Protection**

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

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

#### **Procurement of Recovered Materials**

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

Revised 6-25-21

## EXHIBIT E

### FEDERAL DEBARMENT AND SUSPENSION

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

Revised 6-25-21

## EXHIBIT F

### ANTI-LOBBYING

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

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

- a. No federal appropriated funds have been paid or shall be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence any officer or employee of any State or Federal Agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any Federal contract, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal amendment, or modification of any Federal contract grant, loan, or cooperative agreement.
- b. If any funds other than federally appropriated funds have been paid or shall be paid to any person for influencing or attempting to influence an officer or employee of any Federal Agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit the "Disclosure of Lobbying Activities" form in accordance with its instructions

<https://www.gsa.gov/forms-library/disclosure-lobbying-activities>

- c. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making and entering into this transaction imposed by Section 1352, Title 31 and U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.
- d. The Contractor also agrees, by signing this contract that it shall require that the language of this certification be included in subcontracts with all Sub-Contractor(s) and lower-tier Sub-Contractors which exceed \$100,000 and that all such Sub-Contractors and lower-tier Sub-Contractors shall certify and disclose accordingly.
- e. The NHED shall keep the firm's certification on file as part of its original contract. The Contractor shall keep individual certifications from all Sub-Contractors and lower-tier Sub-Contractors on file. Certification shall be retained for three (3) years following completion and acceptance of any given project.

Revised 6-25-21

**EXHIBIT G**  
**RIGHTS TO INVENTIONS MADE UNDER A CONTRACT, COPY**  
**RIGHTS AND CONFIDENTIALITY**

**Rights to Inventions Made Under a Contract or Agreement**

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

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

**Confidentiality**

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

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

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

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

**Ownership of Intellectual Property**

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

*Revised 6-25-21*

**EXHIBIT H**

**STATEMENT OF COMPLIANCE WITH THE PROVISIONS OF THE US CODE OF FEDERAL REGULATIONS 34 CFR 364 and the FOLLOWING US CIRCULAR AS APPLICABLE**

**STATEMENT of ACCEPTANCE of Special Provisions**

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

Superintendent of Schools or  
Chief Officer of Agency:

\_\_\_\_\_  
Signature

Local Director of Project:

Carol Baldwin  
\_\_\_\_\_  
Signature

Date Signed:

5/22/23  
\_\_\_\_\_

EXHIBIT I

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

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

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

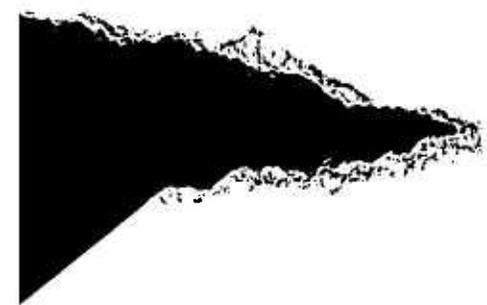
If funded, the following steps will be taken to ensure equitable access to and equitable participation in the project or activity to be conducted with federal adult education assistance by addressing the access needs of students, teachers, and other program beneficiaries in order to overcome barriers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

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

The Adult Learning Center believes in and practices Equal Opportunity as stated in the agency's handbook, website, brochures, and materials distributed to students. The Executive Director serves as the Equal Opportunity Coordinator and has overall responsibility for assuring compliance with the agency's policies. All employees are responsible for promoting and implementing the concepts of equal opportunity and diversity and assisting the agency in meeting its obligations. The ALC complies with Federal Civil Rights laws, including the American with Disabilities Act (ADA) as well as all state rules and regulations put forth by the NH Commission for Human Rights. The agency employs two full-time Adult Education Counselors whose purposes are to remove barriers to education for all students. The agency reaches out to the State Disabilities Coordinator when guidance is needed for certain students and also to a local HR Attorney for council on equal and fair hiring practices. Finally, the building in which services are provided is 100% handicap accessible and we do have gender-neutral bathrooms.

Project Director: (Name and Title) Carol Baldwin, Executive Director

Signature of Project Director: Carol Baldwin Date: 5/22/23



**EXHIBIT J**

**BUY AMERICAN ACT STATEMENT**

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

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

# 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 NASHUA ADULT LEARNING CENTER, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 16, 1972. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 61851

Certificate Number: 0006215931



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 25th day of April A.D. 2023.

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

David M. Scanlan  
Secretary of State

**Certificate of Authority**

*(Corporation, Non-Profit Corporation)*

**Corporate Resolution**

I, Kathleen Allen, hereby certify that I am duly elected Clerk/Secretary/Officer of  
*(Name)*  
Nashua Adult Learning Center, Inc. I hereby certify the following is a true copy of a vote taken at  
*(Name of Corporation)*

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 Carol Baldwin (may list more than one person) is  
*(Name and Title)*

duly authorized to enter into contracts or agreements on behalf of

Nashua Adult Learning Center, Inc. with the State of New Hampshire and any of  
*(Name of Corporation)*

its agencies or departments and further is authorized to execute any documents  
which may in his/her judgment be desirable or necessary to effect the purpose of  
this vote.

I hereby certify that said vote has not been amended or repealed and remains in full force  
and effect as of the date of the contract to which this certificate is attached. This authority  
remains valid for thirty (30) days from the date of this Corporate Resolution. 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: May 22, 2023

ATTEST: Kathleen Allen  
*(Name & Title)*

Kathleen Allen, Secretary



Learn. Grow. Thrive.

**BOARD OF DIRECTORS**

**MINUTES OF MEETING**

August 16, 2022

This meeting was held at 4 Lake Street in Room 303

Board Member Attendance		Board Member Attendance		ALC Staff Attendance	
Kathleen Allen	✓	Carol Kreick	✓	Carol Baldwin	✓
Peg Bennett	✓	Sgt. Frank Lombardi	✓	Jillian Link	✓
Sharon Cowen		Doreen Manetta	✓		
Jennica Dearborn		Kathie Nannicelli	✓		
Mary DeRoche	✓	Caryl Sullivan	✓		
Barry Garside	✓	Tim Thyne	✓		
Steve Greenwoods	✓	Amir Toosi	✓		
Cinda Guagliumi	✓				

**Opening:** Kathie Nannicelli called the meeting to order and welcomed everyone. Kathie asked every to introduce themselves and provided the group with ice breaker questions. Jillian Link took a board member group picture and Conflict of Interest forms were handed out to board members to sign and return to Carol Baldwin.

**Board Development:** Amir Toosi spoke about the upcoming Strategic Planning meetings for the ALC. The first meeting will be held on August 24<sup>th</sup>, 2022 from 7:00 to 9:00 a.m. at Rivier University. There will be a total of 7 working meetings and homework will be assigned. Amir mentioned there will be a Special Meeting of the Board of Directors, likely in November, to present a draft plan. The final plan will be approved at the December Board of Directors meeting.

Carol Baldwin followed up by noting how fortunate we are to have Amir facilitating our Strategic Plan as it's costly to hire someone from outside and the end product has not been as good as what Amir produces. The last ALC Strategic Plan was approved in January of 2020 but so much has changed that a new and updated plan is necessary.

Carol shared examples of other Strategic Plans from the Greater Nashua Chamber of Commerce and the United Way that are on one page. Carol noted that Amir stresses the important of keeping the plan to one page and tracking goals for success.

**Finance Report:** Carol Baldwin explained that Lisa Shadrui, Director of Finance, is no longer with the ALC and that we are currently in-between Finance Directors. Warren Wheeler, who has accepted the position, will be starting on Tuesday, September 6<sup>th</sup>, 2022.

Next, Carol reviewed the June 2022 Financials and Fiscal Year Budget for 2022-2023. Barry Garside asked why the budget showed staff benefits and salaries decreasing this year. Carol explained that there are fewer staff, currently. Carol highlighted that enrollment for SAC is increasing, with over 100 children more than last year at this time, so we are actively hiring.

Carol next explained that this is the meeting where the Board approves her entering into contracts with: NH Department of Education, for the ABE/ESL grant; USDA for milk for ECAP and SAC; City of Nashua for CAC and/or CDBG funds; United Way for ECAP and/or Clearway funds.

**Votes:** Kathie Nannicelli asked members of the board to approve the following items:

- a. **Vote to approve June 2022 Financials**

*Motion to approve June 2022 Financials made by Kathleen Allen. Second Made by Tim Thyne. Motion carried*

- b. **Vote to approve FY 22–23 Budget**

*Motion to approve FY 22-23 Budget made by Tim Thyne. Second Made by Amir Toosi. Motion carried*

- c. **Vote to approve 4% match to 403(b) Plan**

*Motion to approve 4% match made by Kathleen Allen. Second Made by Tim Thyne. Motion carried*

- d. **Vote to approve Carol Baldwin to enter into agreements with the entities listed below and to sign all documents necessary to effectuate same.**

- i. **State of New Hampshire Dept. of Ed.** for all eligible Adult Ed. Grants
- ii. **USDA Child and Adult Care Food Program**
- iii. **City of Nashua** for CAC and/or CDBG funds
- iv. **United Way** for ECAP and Clearway funds

*Motion to approve all of the above agreements in part d made by Carol Kreick. Second Made by Kathleen Allen. Motion carried*

**Secretary's Report:** Kathleen Allen, Secretary, presented the meeting minutes from the June 21, 2022 meeting.

*Motion to approve the minutes of the Board of Directors meeting of June 21, 2022, made by Carol Kreick. Second made by Caryl Sullivan. Motion carried*

**Anniversary Committee Updates:** Caryl Sullivan updated everyone on the 50<sup>th</sup> anniversary planning. Currently, funds raised for the event, total 170k. We are still 30k away from our goal of 200k. Caryl asked board members to sell a minimum of 5 tickets at \$125 each and try to secure 1 sponsorship, ranging from \$500 - \$50k.

Carol Kreick asked Carol Baldwin to speak about Jeremy Griffus and his Xploration Program so new board members have an understanding of his program. A large part of the anniversary event is to raise funds for a cargo van for the STEM program to make the program more mobile and accessible.

**Agency Updates:** Carol Baldwin advised that Adult Education classes have ended for the summer and that the next session will begin on September 19<sup>th</sup>. Summer Camp ends on Friday August 19, 2022 to allow time to get the building ready for Clearway High School.

Carol shared that The Kings Daughters rent us the building for Clearway, at 40 Arlington Street, for \$1 per month. Mitzi Barret, who is a part of The Kings Daughters, is wonderful to work and we split the cost of maintenance needed for the building.

There being no further comments or questions:

*Motion to adjourn made by Kathie Nannicelli. Seconded by Caryl Sullivan. Motion carried.*

Respectfully Submitted,

Kathleen Allen



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
4/11/2023

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).

<b>PRODUCER</b> Eaton & Berube Insurance Agency, Inc. 11 Concord Street Nashua NH 03064	<b>CONTACT NAME:</b> Kimberly Gutekunst
	<b>PHONE (A/C No. Ext):</b> 603-882-2766 <b>FAX (A/C No.):</b>
<b>E-MAIL ADDRESS:</b> kgutekunst@eatonberube.com	<b>INSURER(S) AFFORDING COVERAGE</b>
<b>INSURED</b> Nashua Adult Learning Center Inc. c/o Carol Baldwin 4 Lake Street Nashua NH 03060	<b>INSURER A:</b> The Hanover Insurance Companies <b>NAIC #</b> 22292 <b>INSURER B:</b> Eastern Alliance Insurance Group <b>INSURER C:</b> <b>INSURER D:</b> <b>INSURER E:</b> <b>INSURER F:</b>

COVERAGES      CERTIFICATE NUMBER: 607047550      REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR NYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GENL AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:	Y		[REDACTED]	5/1/2023	5/1/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/POP AGG \$ 3,000,000 Professional Liabli \$ 1,000,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			[REDACTED]	5/1/2023	5/1/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTIONS			[REDACTED]	5/1/2023	5/1/2024	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	[REDACTED]	5/1/2023	5/1/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	Management Liability			[REDACTED]	5/1/2023	5/1/2025	Directors & Officers \$1,000,000 Employment Practices \$1,000,000 Fiduciary Liability \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
Education services and child care. Employee Dishonesty Limit \$250,000.

CERTIFICATE HOLDER      CANCELLATION 30 days/10 days non-payment

Department of Education 21 South Fruit Street, Suite #20 Concord NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
---	---

## **Mission Statement**

**The Adult Learning Center will continue to excel as an educational agency designed to provide the academic skills, job training and support services needed for adults and young adults to achieve more productive lives for themselves and their children.**

*Financial Statements*

---

**NASHUA ADULT LEARNING CENTER, INC.**

**FOR THE YEARS ENDED  
JUNE 30, 2022 AND 2021  
AND  
INDEPENDENT AUDITORS' REPORTS**

*Leone,  
McDonnell  
& Roberts*  
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

**NASHUA ADULT LEARNING CENTER, INC.**

**FINANCIAL STATEMENTS**

**FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

**TABLE OF CONTENTS**

	<b><u>Page(s)</u></b>
Independent Auditors' Report	1 - 2
Financial Statements:	
Statements of Financial Position	3
Statements of Activities	4 - 5
Statements of Functional Expenses	6 - 7
Statements of Cash Flows	8
Notes to Financial Statements	9 - 24

## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Nashua Adult Learning Center, Inc.

### **Opinion**

We have audited the accompanying financial statements of Nashua Adult Learning Center, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Nashua Adult Learning Center, Inc. as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

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

### **Responsibilities of Management for the Financial Statements**

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

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

### Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

*Leone McDowell Roberts,*  
*Professional Association*

Wolfeboro, New Hampshire  
September 23, 2022

**NASHUA ADULT LEARNING CENTER, INC.**

**STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2022 AND 2021**

**ASSETS**

	<b><u>2022</u></b>	<b><u>2021</u></b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 2,008,079	\$ 2,175,092
Accounts receivable	185,879	106,386
Promises to give	143,712	87,252
Prepaid expenses	<u>27,882</u>	<u>17,523</u>
Total current assets	<u>2,365,552</u>	<u>2,386,253</u>
<b>PROPERTY AND EQUIPMENT</b>		
Land, building, and improvements	3,173,257	3,173,257
Furniture and equipment	<u>769,854</u>	<u>723,765</u>
	3,943,111	3,897,022
Less: accumulated depreciation	<u>(2,656,744)</u>	<u>(2,521,486)</u>
Total property and equipment	<u>1,286,367</u>	<u>1,375,536</u>
<b>OTHER ASSETS</b>		
Promises to give, net of current portion above	20,606	58,313
Investments	1,080,882	1,247,738
Beneficial interest	<u>249,443</u>	<u>281,154</u>
Total other assets	<u>1,350,931</u>	<u>1,587,205</u>
Total assets	<u>\$ 5,002,850</u>	<u>\$ 5,348,994</u>

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 46,155	\$ 32,740
Accrued payroll and payroll liabilities	227,748	222,838
Deferred revenue	52,242	26,656
Paycheck Protection Program loans	<u>-</u>	<u>1,081,200</u>
Total current liabilities	<u>326,145</u>	<u>1,363,434</u>
<b>NET ASSETS</b>		
Without donor restrictions	4,432,194	3,778,304
With donor restrictions	<u>244,511</u>	<u>207,256</u>
Total net assets	<u>4,676,705</u>	<u>3,985,560</u>
Total liabilities and net assets	<u>\$ 5,002,850</u>	<u>\$ 5,348,994</u>

See Notes to Financial Statements

**NASHUA ADULT LEARNING CENTER, INC.**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>CHANGES IN NET ASSETS</b>			
<b>Revenue and support</b>			
State of New Hampshire - Education	\$ 1,276,222	\$ -	\$ 1,276,222
State of New Hampshire	275,663	-	275,663
City of Nashua - Public School	624,000	-	624,000
Other government grants	100,000	-	100,000
Paycheck Protection Program loan forgiveness income	1,071,418	-	1,071,418
Program service fees	2,049,007	-	2,049,007
Contributions	47,503	106,009	153,512
Investment loss	(203,422)	-	(203,422)
Decrease in beneficial interest	(31,711)	-	(31,711)
Other revenue	4,050	-	4,050
Net assets released from restrictions	<u>68,754</u>	<u>(68,754)</u>	<u>-</u>
<b>Total revenue and support</b>	<u>5,281,484</u>	<u>37,255</u>	<u>5,318,739</u>
<b>EXPENSES</b>			
<b>Program services</b>			
Adult basic education	845,692	-	845,692
Clearway	832,047	-	832,047
Community education & computer technology	37,471	-	37,471
Childcare	674,136	-	674,136
School age childcare	1,555,504	-	1,555,504
<b>Supporting activities</b>			
Management and general	652,017	-	652,017
Fundraising	<u>30,727</u>	<u>-</u>	<u>30,727</u>
<b>Total expenses</b>	<u>4,627,594</u>	<u>-</u>	<u>4,627,594</u>
<b>CHANGE IN NET ASSETS</b>	653,890	37,255	691,145
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>3,778,304</u>	<u>207,256</u>	<u>3,985,560</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 4,432,194</u>	<u>\$ 244,511</u>	<u>\$ 4,676,705</u>

See Notes to Financial Statements

**NASHUA ADULT LEARNING CENTER, INC.**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021**

	<b><u>Without Donor Restrictions</u></b>	<b><u>With Donor Restrictions</u></b>	<b><u>Total</u></b>
<b>CHANGES IN NET ASSETS</b>			
<b>Revenue and support</b>			
State of New Hampshire - Education	\$ 761,688	\$ -	\$ 761,688
State of New Hampshire	1,246,659	-	1,246,659
City of Nashua - Public School	619,410	-	619,410
Other government grants	50,000	-	50,000
Program service fees	467,173	-	467,173
Contributions	161,329	19,273	180,602
In-kind contributions	-	63,357	63,357
Investment income	289,803	-	289,803
Other revenue	13,485	-	13,485
Increase in beneficial interest	63,371	-	63,371
Net assets released from restrictions	<u>50,830</u>	<u>(50,830)</u>	<u>-</u>
<b>Total revenue and support</b>	<u>3,723,748</u>	<u>31,800</u>	<u>3,755,548</u>
<b>EXPENSES</b>			
<b>Program services</b>			
Adult basic education	750,442	-	750,442
Clearway	790,093	-	790,093
Community education & computer technology	94,936	-	94,936
Childcare	484,834	-	484,834
School age childcare	820,135	-	820,135
<b>Supporting activities</b>			
Management and general	577,986	-	577,986
Fundraising	<u>33,022</u>	<u>-</u>	<u>33,022</u>
<b>Total expenses</b>	<u>3,551,448</u>	<u>-</u>	<u>3,551,448</u>
<b>CHANGE IN NET ASSETS</b>	172,300	31,800	204,100
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>3,606,004</u>	<u>175,456</u>	<u>3,781,460</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 3,778,304</u>	<u>\$ 207,256</u>	<u>\$ 3,985,560</u>

See Notes to Financial Statements

NASHUA ADULT LEARNING CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2022

	Adult Basic Education	Cleanway	Community Education & Computer Technology	Childrens	School Age Childrens	Program Total	Management and General	Fundraising	Total
Personnel	\$ 595,021	\$ 600,882	\$ 17,228	\$ 474,141	\$ 1,029,898	\$ 2,720,172	\$ 217,573	\$ 17,081	\$ 2,954,828
Occupancy	88,908	66,027	2,959	37,149	183,068	358,049	103,385	886	462,300
Employee benefits	33,716	59,973	1,839	48,335	60,377	204,360	52,516	116	256,992
Payroll taxes	45,431	45,569	1,341	36,387	78,218	208,943	11,503	1,277	219,723
Contract services	7,883	2,832	-	9,159	6,796	28,470	154,805	-	183,275
Supplies	13,862	21,856	858	24,670	55,244	116,390	16,565	701	133,656
Food	385	3,044	-	30,830	47,730	81,989	2,117	-	84,106
Equipment and maintenance	21,433	8,428	1,171	635	5,737	37,804	15,045	-	52,849
Bank service charges	-	-	11	-	50,116	50,127	341	-	50,468
Rent	19,200	-	-	-	19,445	39,645	-	-	39,645
Insurance	3,000	-	-	-	28,034	3,000	-	-	31,034
Dues, membership and licenses	5,450	1,173	1,950	2,891	6,749	12,763	10,170	-	22,933
Advertising	3,412	1,583	257	5,824	3,230	16,344	2,988	-	19,332
Telephone	-	4,105	-	-	140	7,657	9,422	-	17,079
Refunds	-	-	9,656	179	6,181	16,016	-	553	16,016
Printing	2,122	1,035	-	-	1,927	5,084	5,976	-	11,613
Transportation	1,167	2,015	-	-	5,814	9,098	-	-	9,098
Fundraising expense	-	-	-	-	-	-	-	7,019	7,019
Postage	1,102	322	-	-	116	1,540	3,441	-	4,981
Staff training	-	2,750	-	804	1,150	4,704	150	-	4,854
Meetings and conferences	-	473	-	368	1,119	1,960	2,486	-	4,446
Tuition reimbursement	3,600	-	-	-	-	3,600	-	-	3,600
Scholarship awards	-	-	-	-	-	-	-	3,094	3,094
Field trips	-	2,086	-	-	-	2,086	-	-	2,086
Donations	-	-	-	-	-	-	1,315	-	1,315
Interest Expense	-	-	-	-	-	-	147	-	147
Bad debt expense	-	-	-	616	(519)	98	-	-	98
Total expenses before direct depreciation	845,692	828,752	37,471	672,208	1,544,574	3,928,637	637,959	30,727	4,595,383
Direct depreciation expense	-	5,295	-	1,928	10,930	18,153	14,058	-	32,211
Total expenses	\$ 845,692	\$ 832,047	\$ 37,471	\$ 674,136	\$ 1,555,504	\$ 3,946,850	\$ 652,017	\$ 30,727	\$ 4,627,594

See Notes to Financial Statements

**NASHUA ADULT LEARNING CENTER, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Adult Basic Education	Cleaner	Community Education & Computer Technology	Chickens	School Age Children	Program Total	Management and General	Fundraising	Total
Personnel	\$ 489,297	\$ 570,129	\$ 56,574	\$ 336,620	\$ 527,473	\$ 1,880,093	\$ 191,367	\$ 15,527	\$ 2,186,987
Occupancy	92,694	51,514	6,755	19,666	130,864	303,493	107,559	734	411,786
Employee benefits	36,434	63,566	6,205	43,848	69,405	221,458	63,568	165	285,191
Payroll taxes	37,172	45,097	4,328	12,413	39,323	138,333	8,550	1,228	148,511
Contract services	-	1,075	-	22,927	300	24,302	111,226	-	135,528
Supplies	47,420	29,653	3,093	20,549	17,752	118,467	13,108	-	131,575
Insurance	6,013	-	-	-	-	6,013	47,341	-	47,354
Equipment and maintenance	13,605	13,521	2,632	2,463	3,665	35,887	6,931	-	42,818
Food	-	2,838	924	15,353	7,360	28,475	36	-	28,511
Rent	21,600	-	-	288	2,085	23,665	-	-	23,995
Telephone	3,992	3,697	10	1,758	1,857	9,854	7,872	11	17,737
Dues, membership and licenses	-	940	2,180	-	423	5,301	7,352	-	12,653
Fundraising expense	-	-	-	-	-	-	-	9,146	9,146
Bad debt expense	-	-	-	4,639	4,278	8,917	-	-	8,917
Bank service charges	30	-	11	-	7,231	7,272	86	-	7,360
Advertising	40	-	5,722	-	-	5,762	1,112	-	6,874
Scholarship awards	-	-	-	-	-	-	-	5,971	5,971
Postage	190	955	-	-	376	1,521	3,556	240	5,317
Printing	94	242	-	-	798	1,104	2,016	-	3,120
State of NH fees	-	-	2,452	-	-	2,452	-	-	2,452
Tuition reimbursement	1,800	-	-	-	-	1,800	-	-	1,800
Staff training	-	-	-	544	475	1,019	-	-	985
Field trips	-	691	-	-	-	691	-	-	691
Repairs and maintenance	-	575	-	-	-	575	-	-	575
Meetings and conferences	-	-	-	-	-	-	290	-	290
Transportation	80	-	-	-	166	226	-	-	226
Refunds	-	-	50	(46)	186	190	-	-	190
Total expenses before direct depreciation	\$ 750,442	\$ 784,493	\$ 94,936	\$ 481,032	\$ 813,987	\$ 2,924,890	\$ 666,338	\$ 33,022	\$ 3,524,250
Direct depreciation expense	-	5,600	-	3,802	6,148	15,552	11,848	-	27,198
Total expenses	\$ 750,442	\$ 790,093	\$ 94,936	\$ 484,834	\$ 820,135	\$ 2,940,442	\$ 577,986	\$ 33,022	\$ 3,551,448

See Notes to Financial Statements

**NASHUA ADULT LEARNING CENTER, INC.**

**STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 691,145	\$ 204,100
Adjustment to reconcile change in net assets		
net cash from operating activities:		
Depreciation	135,257	134,879
Unrealized (gains) losses on investments	316,020	(189,389)
Realized gains on investments	(45,151)	(64,212)
(Increase) decrease in beneficial interest	31,711	(63,371)
Noncash contributions and promises to give	(41,818)	(63,357)
In-kind rent	21,857	18,998
Paycheck Protection Program loan forgiveness	(1,081,200)	-
(Increase) decrease in assets:		
Accounts receivable	(79,493)	(40,703)
Promises to give, exclusive of in-kind	1,208	1,318
Prepaid expenses	(10,359)	10,284
Increase (decrease) in liabilities:		
Accounts payable	13,415	10,208
Accrued payroll and payroll liabilities	4,910	39,372
Deferred revenue	25,586	(27,881)
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<u>(16,912)</u>	<u>(29,754)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(46,088)	(63,218)
Receipts of interest and dividends reinvested	(71,715)	(47,083)
Purchase of investments	(361,396)	(292,371)
Proceeds from the sale of investments	329,098	369,232
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>(150,101)</u>	<u>(33,440)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Borrowings on Paycheck Protection Program loan	-	444,400
<b>NET CASH PROVIDED BY FINANCING ACTIVITIES</b>	<u>-</u>	<u>444,400</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(167,013)	381,206
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>2,175,092</u>	<u>1,793,886</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 2,008,079</u>	<u>\$ 2,175,092</u>

See Notes to Financial Statements

**NASHUA ADULT LEARNING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

**NOTE 1. ORGANIZATION**

Nashua Adult Learning Center, Inc. (the Organization) is an educational agency designed to provide academic skills, job training, and the support services needed for adults and young adults to achieve more productive lives for themselves and their families. The goals of the Organization have been formulated to respond to identified community needs: to assist adults to increase their basic educational and life coping skills; to prepare individuals for the local workplace by providing pathways from school to work, job training, or higher education; to assist individuals to cope with social, family, and work issues by providing community education programs; and to assist adults to participate in education, job training, and the workforce by providing needed support services of family literacy, childcare, school age care and parenting classes. The Organization runs an Adult Basic Education program, which includes students studying to take the HiSET exam (formerly the GED) and immigrants and refugees learning English. The Organization also runs an alternative high school for at-risk teens, a high quality, low-cost childcare center, on site before and after school care at neighborhood elementary schools, and several computer technology programs. The Organization collaborates regularly with other organizations to bring services to mutual clients.

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Support is recorded when received or pledged. Revenue is recorded when services are rendered. Expenses are recorded when the obligation has been incurred.

**Basis of Presentation**

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

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

**NASHUA ADULT LEARNING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

**Cash and Cash Equivalents**

The Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

**Accounts Receivable**

The Organization utilizes the allowance method of accounting for bad debts. No allowance was determined to be necessary as of June 30, 2022 and 2021. The allowance is based on past historical experience and management review of specific accounts. The Organization has no policy for charging interest on overdue accounts nor are its accounts receivable pledged as collateral.

**Contributions Receivable**

Contributions, including unconditional promises to give, are recorded as made. All contributions are available for unrestricted use unless specifically restricted by the donor. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Unconditional promises to give due in the next year are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reported at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are to be received.

**Property, Equipment and Depreciation**

Property and equipment are recorded at cost (or fair value if donated) and are depreciated using the straight-line method over estimated useful lives as follows:

<b><u>Description</u></b>	<b><u>Life</u></b>
Buildings and improvements	5 - 50 years
Furniture and equipment	5 - 10 years

Depreciation expense for the years ended June 30, 2022 and 2021 amounted to \$135,257 and \$134,879, respectively.

**NASHUA ADULT LEARNING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Investments**

Investments are reported at cost, if purchased, or at fair value, if donated. Thereafter, investments are reported at their fair values in the statements of financial position, and changes in fair value are reported as investment return in the statements of activities.

Purchases and sales of securities are reflected on a trade-date basis. Gains and losses on sales of securities are based on average cost and are recorded in the statements of activities in the period in which the securities are sold. Interest is recorded when earned. Dividends are accrued as of the ex-dividend date.

**Accrued Earned Time**

The Organization has accrued a liability for future compensated leave time that its employees have earned and which is vested with the employee. Accrued earned time amounted to \$64,158 and \$74,425 as of June 30, 2022 and 2021, respectively.

**Deferred Revenue**

Deferred revenue represents fees for various programs collected in advance of services to be rendered.

**Revenue Recognition**

In May of 2014, the FASB issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU is a comprehensive revenue recognition model that requires an organization to recognize revenue to depict the transfer of goods or services to a customer at an amount that reflects the consideration it expects to receive in exchange for those goods or services. The Organization adopted this ASU on July 1, 2020, using the modified retrospective approach and applied this ASU only to contracts not completed as of July 1, 2020. Contracts and transactions with customers predominantly contain a single performance obligation. The impact of adopting this ASU was not material to the financial statements.

The Organization records the following exchange transaction revenue in its statements of activities for the years ended June 30, 2022 and 2021:

**Program Service Fees** – Revenue from educational programs and workforce training is generally recognized over time as classes or related sessions are offered.

Revenue from providing childcare services is recognized upon completion of providing such services.

**NASHUA ADULT LEARNING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Contract Balances**

Contract balances as a result of contracts and transactions with customers primarily consist of deferred registration fees and deferred tuition for educational classes and childcare services included in deferred revenue in the Organization's statements of financial position. The Organization's deferred revenue amounted to \$52,242 and \$26,656 at June 30, 2022 and 2021, respectively.

**Contributions**

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

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

**Functional Allocation of Expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, costs have been allocated among the program services and supporting activities benefited. Occupancy costs have been grouped and allocated to the programs as a line item. Such allocations have been determined by management on an equitable basis.

The expenses that are allocated include the following:

<b><u>Expense</u></b>	<b><u>Method of allocation</u></b>
Salaries and benefits	Time and effort
Occupancy	Square footage/revenues
Depreciation	Square footage
All other expenses	Direct assignment

**NASHUA ADULT LEARNING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Use of Estimates**

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

**Reclassifications**

Certain prior year amounts have been reclassified to conform to the current year presentation.

**Income Taxes**

The Organization is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income.

The Organization's income tax filings are subject to audit by various taxing authorities. The Organization believes it has met all the requirements to maintain its not-for-profit status and has taken no uncertain tax positions that would require adjustment to the financial statements. It is the Organization's policy to expense taxes when paid and any interest and penalties associated with its income tax obligations.

**New Accounting Pronouncements**

As of July 1, 2021, the Organization adopted the provisions of the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* (Topic 958), as amended. ASU 2020-07 applied to the presentation and disclosure of nonfinancial assets received by not-for-profit organizations and increases transparency of such contributions. Results for reporting the years June 30, 2022 and 2021 are presented under FASB ASC Topic 958. The ASU has been applied retrospectively to all periods presented, with no material effect on previously issued financial statements.

**NASHUA ADULT LEARNING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

**NOTE 3. LIQUIDITY AND AVAILABILITY**

The following represents the Organization's financial assets as of June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 2,008,079	\$ 2,175,092
Accounts receivable	185,879	106,386
Promises to give	164,318	145,565
Investments	1,080,882	1,247,738
Beneficial interest	<u>249,443</u>	<u>281,154</u>
 Total financial assets	 <u>\$ 3,688,601</u>	 <u>\$ 3,955,935</u>
 Less amounts not available to be used within one year:		
Net assets with donor restrictions	\$ 244,511	\$ 207,256
Less net assets with purpose and time restrictions to be met in less than a year	(115,000)	(68,754)
Quasi endowment established by the board	1,090,574	1,305,735
Long-term promises to give	20,606	58,313
Beneficial Interest	<u>249,443</u>	<u>281,154</u>
 Amounts not available within one year	 <u>1,490,134</u>	 <u>1,783,704</u>
 Financial assets available to meet general expenditures over the next twelve months	 <u>\$ 2,198,467</u>	 <u>\$ 2,172,231</u>

The Organization's goal is generally to maintain financial assets to meet 90 days of operating expenses (approximately \$1,100,000). As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts.

**NOTE 4. PROMISES TO GIVE**

Unconditional promises to give as of June 30, 2022 and 2021 consisted of the following:

	<u>2022</u>	<u>2021</u>
United Way	\$ 16,250	\$ 47,646
City of Nashua- CDBG	106,250	25,000
Various	-	9,638
Present value of donated use of facilities	<u>43,069</u>	<u>63,654</u>
 Promises to give	 <u>\$ 165,569</u>	 <u>\$ 145,938</u>

**NASHUA ADULT LEARNING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

**NOTE 4. PROMISES TO GIVE (continued)**

	<u>2022</u>	<u>2021</u>
Promises to give are due as follows:		
In less than one year	\$ 143,712	\$ 87,252
Over one year	<u>21,857</u>	<u>58,686</u>
 Gross Contributions receivable	165,569	145,938
Less: Discount to present value	<u>(1,251)</u>	<u>(373)</u>
 Contributions receivable, net	<u>\$ 164,318</u>	<u>\$ 145,565</u>

Contributions receivable expected to be collected in longer than one year are discounted using the rate of return on the three year U.S. Treasury Note of 2.99% and 0.44% as of June 30, 2022 and 2021, respectively.

**NOTE 5. INVESTMENTS**

The Organization's investments are presented in the financial statements in the aggregate at fair value and consisted of the following as of June 30, 2022 and 2021:

	<u>2022</u>		<u>2021</u>	
	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>
Mutual Funds, Exchange Traded Funds and Closed - Ended Funds	<u>\$ 1,080,882</u>	<u>\$ 1,213,094</u>	<u>\$ 1,247,738</u>	<u>\$ 1,057,770</u>

**Components of Investment Return:**

	<u>2022</u>	<u>2021</u>
Interest and dividend income	\$ 77,940	\$ 47,125
Unrealized gain (loss) on investments	(316,020)	189,389
Realized gain on investments	45,151	64,212
Investment fees	<u>(10,493)</u>	<u>(10,923)</u>
	<u>\$ (203,422)</u>	<u>\$ 289,803</u>

**NASHUA ADULT LEARNING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

**NOTE 6. BENEFICIAL INTEREST**

The Organization is a beneficiary of an agency endowment fund at the New Hampshire Charitable Foundation. Pursuant to the terms of the resolution establishing this fund, property contributed to The New Hampshire Charitable Foundation is held as a separate fund designated for the benefit of Nashua Adult Learning Center, Inc.

In accordance with its spending policy, the Foundation can make distributions from the fund to the Organization of approximately 4.03% of the market value of the fund per year. The estimated value of the future distributions from the fund is included in these financial statements as required; however, all property in the fund was contributed to The New Hampshire Charitable Foundation to be held and administered for the benefit of Nashua Adult Learning Center, Inc.

The Organization did not contribute to the fund during the years ended June 30, 2022 and 2021. The Organization received a distribution of \$10,751 and \$11,252 from the Foundation during the years ended June 30, 2022 and 2021, respectively. The fair value of the fund assets were \$249,443 and \$281,154, on June 30, 2022 and 2021, respectively.

**NOTE 7. PAYCHECK PROTECTION PROGRAM LOANS**

During the year ended June 30, 2020, the Organization applied for and was awarded a first draw Paycheck Protection Program loan through the Small Business Administration (SBA). Loan forgiveness was possible if certain criteria were met. Any amounts not forgiven were to be repaid over a five-year period, with payments deferred for the first six months. Interest would be stated at 1%. The loan amounted to \$636,800 at June 30, 2021 and was recorded as a liability on the accompanying statement of financial position. During the year ended June 30, 2022, the Organization received loan forgiveness in the amount \$627,018, which is recorded as Paycheck Protection Program loan forgiveness income on the accompanying statement of activities. The remaining loan balance of \$9,782 was repaid in full during the year ended June 30, 2022, in eight payments beginning September 1, 2021.

During the year ended June 30, 2021, the Organization applied for and was awarded a second draw Paycheck Protection Program loan through the SBA. Loan forgiveness was possible if certain criteria were met. Any amounts not forgiven were to be repaid over a five-year period, with payments deferred for the first six months. Interest would be stated at 1%. The loan amounted to \$444,400 at June 30, 2021 and was recorded as a liability on the accompanying statement of financial position. During the year ended June 30, 2022, the loan was forgiven in full and is recognized as Paycheck Protection Program loan forgiveness income on the accompanying statement of activities.

**NASHUA ADULT LEARNING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

**NOTE 8. OCCUPANCY COSTS**

Occupancy costs related to the two buildings used by the Organization have been allocated to the various programs as a line item on the statements of functional expenses.

The following details the expenses that make up the occupancy cost:

	<u>2022</u>	<u>2021</u>
Personnel	\$ 157,654	\$ 137,075
Payroll taxes	12,245	10,050
Employee benefits	24,669	24,741
Contract services	18,834	17,326
Supplies	17,096	6,459
Utilities	83,940	64,065
Rent	21,920	20,722
Repairs and maintenance	22,896	23,667
Depreciation	<u>103,046</u>	<u>107,681</u>
Total occupancy costs	<u>\$ 462,300</u>	<u>\$ 411,786</u>

**NOTE 9. IN-KIND CONTRIBUTIONS**

The Organization received the following in-kind contributions during the years ended June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Donated facilities	<u>\$ -</u>	<u>\$ 63,657</u>

The Organization's policy related to in-kind contributions is to utilize the assets given to carry out the mission of the Organization. If an asset is provided that does not allow the Organization to utilize it in its normal course of business, the asset will be sold at its fair value as determined by appraisal or specialist depending on the type of asset. Donated facilities for the year ended June 30, 2021 were considered contributions with donor restrictions. The use of the facilities is restricted to the administration of an alternative high school and other incidental educational purposes.

**NASHUA ADULT LEARNING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

**NOTE 9. IN-KIND CONTRIBUTIONS (continued)**

**Donated Facilities**

During the year ended June 30, 2021, the Organization entered into a lease agreement, whereby the Organization would lease a building. The initial term of the lease was for a three-year period ending June 30, 2024, with an annual base rent of \$12. An independent appraisal determined that the fair value of the lease was \$21,539 annually. In connection with this lease agreement, the Organization discounted the value of the three-year initial term of the lease and recorded a contribution with donor restrictions during the year ended June 30, 2021. Net assets released from restriction was \$21,539 and rent expense of \$21,920 were recorded in connection with this lease agreement for the year ended June 30, 2022. For the year ended June 30, 2021, net assets released from restrictions was \$20,651 and rent expense of \$20,722 were recorded.

**NOTE 10. CONCENTRATION OF RISK**

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

**NOTE 11. NET ASSETS**

Net assets with donor restrictions were as follows for the years ended June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Special Purpose Restrictions:		
Scholarships	\$ 79,008	\$ 82,179
NH Charitable Foundation	-	9,638
Translation materials	1,426	2,419
United Way ECAP Training	-	2,093
Tuitioning Program	500	-
CAC City of Nashua ECAP	25,000	-
CDBG City of Nashua Roof	75,000	-
50 <sup>th</sup> Gala Roof & Van	5,509	-
Time Restrictions:		
Donated use of facilities	41,818	63,357
United Way	<u>16,250</u>	<u>47,570</u>
Total net assets with donor restrictions	<u>\$ 244,511</u>	<u>\$ 207,256</u>

**NASHUA ADULT LEARNING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

**NOTE 11. NET ASSETS (continued)**

Net assets without donor restrictions for the years ended June 30, 2022 and 2021 were as follows:

	<u>2022</u>	<u>2021</u>
Undesignated	\$ 3,341,620	\$ 2,472,569
Board designated	<u>1,090,574</u>	<u>1,305,735</u>
Total net assets without donor restrictions	<u>\$ 4,432,194</u>	<u>\$ 3,778,304</u>

Net assets released from net assets with donor restrictions are as follows:

	<u>2022</u>	<u>2021</u>
Satisfaction of Purpose Restrictions:		
Scholarships	\$ 3,171	\$ 5,894
NH Charitable Foundation	9,638	-
ECAP bikes	-	920
Translation materials	993	50
United Way ECAP training	2,093	-
Satisfaction of Time Restrictions:		
Donated use of facilities	21,539	20,651
Barker Foundation	-	7,135
United Way	<u>31,320</u>	<u>16,180</u>
Total net assets released	<u>\$ 68,754</u>	<u>\$ 50,830</u>

**NOTE 12. BOARD DESIGNATED ENDOWMENT**

During the year ended June 30, 2018, the board of directors established a general endowment fund (see Note 5) to support the mission of the Organization. Since that amount resulted from internal designation and is not donor restricted, it is classified and reported as net assets without donor restrictions. The balance in the board designated endowment amounted to \$1,090,574 and \$1,305,735 at June 30, 2022 and 2021, respectively.

The Organization's spending policy requires the fair value of the endowment portfolio to be one million dollars before a distribution of spendable income is to be approved. Once the fair value of the endowment portfolio has reached an amount in excess of one million dollars, or in case of emergency, the Organization will be authorized to withdraw a percentage of the principal and income for operating and capital improvements. Spendable income will be calculated as four percent of the rolling three-year average of the endowment portfolio value. The Organization did not receive any distributions from the endowment portfolio during the years ended June 30, 2022 and 2021.

**NASHUA ADULT LEARNING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

**NOTE 13. LEASES**

The Organization leases a building on Arlington Street in Nashua, NH, pursuant to the terms of a lease agreement. The lease was renewed in June 2021 for a three-year term beginning July 1, 2021 to June 30, 2024. The lease agreement requires rent of \$1 to be paid monthly.

The value of the lease has been recorded as contribution revenue and rent expense at fair value. The Organization is responsible for all utilities, repairs and maintenance. The remaining fair value of the lease term is \$41,818.

After-school programs are conducted at various schools in the greater Nashua area. Rent is paid to the school district as a tenant at will.

During March of 2019, the Organization entered into a written lease agreement to lease two copiers. The terms of the lease call for monthly payments of \$353 through March of 2024.

During November of 2019, the Organization entered into a written lease agreement to lease two copiers. The terms of the lease call for monthly payments of \$372 through November of 2024.

During March of 2020, the Organization entered into a written lease agreement to lease a postage machine. The terms of the lease call for quarterly payments of \$398 through June of 2025.

During December of 2020, the Organization entered into a written lease agreement to lease two copiers. The terms of the lease call for monthly payments of \$325 through December of 2025.

Total rent expense under all lease agreements for the years ended June 30, 2022 and 2021 was \$38,670 and \$30,681, respectively.

Future minimum lease payments at June 30, 2022 were as follows:

<b>Year Ending <u>June 30</u></b>	<b><u>Amount Due</u></b>
2023	\$ 19,025
2024	10,249
2025	5,760
2026	<u>1,625</u>
	<b><u>\$ 36,659</u></b>

**NASHUA ADULT LEARNING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

**NOTE 14. RETIREMENT PLAN**

The Organization adopted a qualified 403(b) retirement plan. All employees are eligible to participate in the Plan. The Organization may make discretionary matching contributions after six months of service. The Organization made matching contributions to the 403(b) retirement plan of \$56,041 and \$51,141 for the years ended June 30, 2022 and 2021, respectively.

**NOTE 15. FAIR VALUE INVESTMENTS**

The Fair Value Measurements and Disclosures Topic of the codification defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date and sets out a fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Inputs are broadly defined under the Topic as assumptions market participants would use in pricing an asset or liability. The three levels of the fair value hierarchy under the Topic are described below:

- Level 1: Quoted market prices in active markets, such as the New York Stock Exchange, for identical assets or liabilities.
- Level 2: Observable market prices based on inputs or unobservable inputs that are corroborated by market data.
- Level 3: Unobservable inputs that are not corroborated by market data.

The Organization assesses the levels of the investments at each measurement date, and transfers between levels are recognized on the actual date of the event or change in circumstances that caused the transfer. For the years ended June 30, 2022 and 2021, there were no such transfers.

For the years ended June 30, 2022 and 2021, the application of valuation techniques applied to similar assets and liabilities has been consistent. The following is a description of the valuation methodologies used for instruments measured at fair value on a recurring basis.

**Beneficial Interest in Assets Held by Others**

The fair value of beneficial interest in assets held by others is based upon the fair value of the assets held by the New Hampshire Charitable Foundation.

**NASHUA ADULT LEARNING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

**NOTE 15. FAIR VALUE INVESTMENTS (continued)**

**Mutual funds, exchange traded funds, closed-ended funds**

Valued at the daily closing price as reported by the fund. The mutual funds held by the Organization are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price.

The following tables present the Organization's fair value hierarchy for the investments as of June 30, 2022 and 2021:

	<b><u>Total</u></b> <b><u>6/30/2022</u></b>	<b>Quoted Prices</b> <b>Active Markets</b> <b>for Identical</b> <b>Assets</b> <b><u>Level 1</u></b>	<b>Significant</b> <b>Observable</b> <b>Inputs</b> <b><u>Level 2</u></b>	<b>Significant</b> <b>Unobservable</b> <b>Inputs</b> <b><u>Level 3</u></b>
Beneficial interest in assets held by others	\$ 249,443	\$ -	\$ 249,443	\$ -
Mutual funds, exchange traded funds, closed-end funds	<u>1,080,882</u>	<u>1,080,882</u>	<u>-</u>	<u>-</u>
Total fair value	<u>\$ 1,330,325</u>	<u>\$ 1,080,882</u>	<u>\$ 249,443</u>	<u>\$ -</u>

	<b><u>Total</u></b> <b><u>6/30/2021</u></b>	<b>Quoted Prices</b> <b>Active Markets</b> <b>for Identical</b> <b>Assets</b> <b><u>Level 1</u></b>	<b>Significant</b> <b>Observable</b> <b>Inputs</b> <b><u>Level 2</u></b>	<b>Significant</b> <b>Unobservable</b> <b>Inputs</b> <b><u>Level 3</u></b>
Beneficial interest in assets held by others	\$ 281,154	\$ -	\$ 281,154	\$ -
Mutual funds, exchange traded funds, closed-end funds	<u>1,247,738</u>	<u>1,247,738</u>	<u>-</u>	<u>-</u>
Total fair value	<u>\$ 1,528,892</u>	<u>\$ 1,247,738</u>	<u>\$ 281,154</u>	<u>\$ -</u>

**NASHUA ADULT LEARNING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

**NOTE 16. EMERGENCY RELIEF FUNDING**

During the year ended June 30, 2021, the Organization applied for and received a Child Care Recovery and Stabilization Program grant in the amount of \$999,724 through the New Hampshire Governor's Office of Emergency Relief and Recovery. The funds were awarded to reimburse for necessary business expenses and losses in the Organization's child care programs as a result of the COVID-19 pandemic. The amount has been reported as State of New Hampshire grant revenue on the accompanying statement of activities.

During the year ended June 30, 2021, the Organization applied for and received a Coronavirus Response and Relief Supplemental Appropriations grant in the amount of \$171,123 administered by the New Hampshire Department of Health and Human Services. The funds were awarded to reimburse for necessary business expenses and losses in the Organization's child care programs as a result of the COVID-19 pandemic. The amount has been reported as State of New Hampshire grant revenue on the accompanying statement of activities.

During the year ended June 30, 2022, the Organization applied for and received a Child Care Achieving Stabilization Program grant in the amount of \$171,123 administered by the New Hampshire Department of Health and Human Services. The funds were awarded to reimburse for key operating expenses, including wages and benefits, rent and utilities, cleaning and sanitation supplies and services, and many other things necessary to maintain or resume child care services during and after the COVID-19 pandemic. The amount has been reported as State of New Hampshire – Education revenue on the accompanying statement of activities.

**NOTE 17. COVID-19**

The impact of the novel coronavirus (COVID-19) and measures to prevent its spread continue to affect the Organization's operations. The significance of the impact of these disruptions, including the extent of their adverse impact on the Organization's financial and operational results, will be dictated by the length of time that such disruptions continue and, in turn, will depend on the currently unknowable duration of the COVID-19 pandemic and the impact of governmental regulations that might be imposed in response to the pandemic. The Organization's operations could also be impacted should the disruptions from COVID-19 lead to changes in consumer and donor behavior. The COVID-19 impact on the capital markets could also impact the Organization's cost of borrowing. There are certain limitations on the Organization's ability to mitigate the adverse financial impact of these items. COVID-19 also makes it more challenging for management to estimate future performance of the operations, particularly over the near to medium term.

**NASHUA ADULT LEARNING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

**NOTE 18. SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Non-recognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date.

Management has evaluated subsequent events through September 23, 2022, the date the June 30, 2022 financial statements were available for issuance.



Learn. Grow. Thrive.

### Board of Directors FY 2022 – 2023

Kathleen Allen, CPA.  
*Secretary*  
CPAS Gordon Corp



Work -781-222-0955 x 726  
[kallen@sgordoncorp.com](mailto:kallen@sgordoncorp.com)

Peg Bennett (2025/2028)  
Amherst Town Library Circulation



Sharon Cowen, M.S., M.Ed.  
(2019/2022+1) *Past President*  
Retired Community Development  
Specialist



Jennica Dearborn (2025/2028)  
Depute VP & GM BAE Systems



[Jennica.Dearborn@baesystems.com](mailto:Jennica.Dearborn@baesystems.com)

Mary DeRoche (2025/2028)  
Director, Human Resources  
Pennichuck Corporation



[Mary.deroche@pcnichuck.com](mailto:Mary.deroche@pcnichuck.com)

Barry Garside (2023)  
*Vice President*  
Nashua Community College  
Associate VP of Academic Affairs



Work: 603-578-8900 x1556  
[bgarside@ccsnh.edu](mailto:bgarside@ccsnh.edu)

Steven Greenwood (2021/2024)  
Director, Information Technology  
Pennichuck Water



Work: 913-2333  
[Steve.greewood@pennichuck.com](mailto:Steve.greewood@pennichuck.com)

Cinda Guagliumi (2025/2028)  
VP of Client Engagement  
Cotiviti, Inc.



Carol Kreick (2020/2023 + 1)  
Retired Educator



Sergeant Frank Lombardi (2025/2028)  
Uniform Field Operations Bureau  
Nashua Police Department



Work: 603-594-3583  
[LombardiF@nashuaPD.com](mailto:LombardiF@nashuaPD.com)

Doreen Manetta (2023)  
Senior Vice President  
Enterprise Bank



[Doreen.Manetta@ebtc.com](mailto:Doreen.Manetta@ebtc.com)

Kathie Nannicelli (2021/2024)  
*President*  
Retired, Special Education  
Coordinator



Caryl Sullivan (2023)  
Engineer  
Hewlett Packard



[Caryl.sullivan@hpe.com](mailto:Caryl.sullivan@hpe.com)

Tim Thyne (2022/2025)  
Treasurer  
Help Scout



Dr. Amir Toosi (2024/2027)  
Rivier University  
Dean of Business & Security  
Studies



Work: (603) 897-8490  
[atoosi@rivier.edu](mailto:atoosi@rivier.edu)

**Carol Baldwin, SHRM-CP**

---

**SKILLS**

A resourceful, flexible and well-rounded team player, and leader, with strong oral and written communication skills. Able to build relationships, engage staff, manage projects and deliver results for organizational success. Proficient in both the strategic and operational sides of an organization. In addition to solid background in the areas of law, human resources, corporate philanthropy and adult education, also possess the organizational and influencing skills necessary for fundraising.

**WORK EXPERIENCE**

▶ **Adult Learning Center, 4 Lake Street  
Nashua, New Hampshire 03060**

**June 2014 - present**

**Executive Director**

- Promote an environment where staff and students are able to carry out the objectives of the Center.
- Provide and support enriching experiences for adults and teenagers who recognize the need for additional education to function at their optimal level.
- Work with the Board of Directors and the community to carry out and promote the mission of the Center.
- Develop programs that reflect the needs of the community and the goals of the Center.
- Provide sound fiscal management of the Center.

▶ **RiverStone Resources LLC, 250 Commercial Street  
Manchester, New Hampshire 03101**

**August 1999 to May 2014**

**Human Resources Manager**

**August 2011 to May 2014**

- Responsible for all employee benefits, from health and welfare to 401(k) plan, including annual benefits negotiations, daily administration, vendor management, employee education, open enrollment and all compliance requirements.
- Coordinate, and present at, employee education workshops on topics related to financial planning and health and welfare benefits.
- Serve as the Company's recruiter and manage all aspects of staffing, from temporary to permanent, including preparation of job descriptions, completion of job requisitions, outside recruiter negotiations, interviewing, hiring and onboarding.
- Project Manager for numerous software initiatives including implementation of a Learning Management System and conversion of an employee stock purchase plan from foreign to US vendor. Participated in a three year company infrastructure project.
- Implemented employee background screening procedure from adoption of formal company policy to set up with vendor to ordering and analyzing background reports.
- Compose employee communications on behalf of HR Team as well as review and approve communications from other departments.
- Oversee HR summer help and college interns including working with outside counsel to obtain appropriate visas.
- Liaison for HR issues requiring the assistance of outside counsel.
- Responsible for annual 401(k) audit and subsequent 5500 Filing.

- Appointed RiverStone Resources Community Support Coordinator, by CEO in 2009, overseeing corporate donations program and representing company at non-profit events. Responsible for developing, tracking and reporting on a sizeable corporate donations budget.

#### Senior Corporate Paralegal

August 1999 to August 2011

- Maintained corporate records and contracts for over thirty companies domiciled throughout the United States.
- Responsible for compliance with secretary of state and insurance department regulations for foreign and domestic entities.
- Prepared annual reports and drafted corporate resolutions, agendas and memorandums to the board of directors.
- Negotiated contracts with outside vendors.
- Performed extensive legal research.
- Supervised legal assistants.
- Formed and dissolved companies; assisted counsel with mergers and acquisitions.
- Interacted daily with board of directors, senior management team, and finance department as well as outside counsel and auditors.
- Annually prepared department budget in accordance with finance department specifications.

- ▶ Jordan, Maynard & Parodi, PLLC, 40 East Pearl Street March 1985 to August 1999  
Nashua, New Hampshire 03060  
Paralegal under the direction of Attorney Edward A. Jordan, Senior Partner in a general practice law firm. Concentration: commercial real estate, corporate and bankruptcy law.

- ▶ Rivier University Fall 1996 to Spring 2001  
Nashua, NH
- ▶ Team-Instructor, Real Estate Titles and Transactions, fall 1996, 1997, 1998, and 1999
- ▶ Team-Instructor, Advanced Real Estate Titles and Transactions Rivier College, spring 1998
- ▶ Adjunct Faculty (solo), Real Estate Titles and Transaction, Introduction to Paralegal Studies 1999 to 2001

#### **VOLUNTEER WORK**

- Greater Nashua Chamber of Commerce Executive Committee 2019 to present
- Adult Learning Center Board of Directors 2007 to 2013; President 2009 – 2010
- Appointed by Mayor Donchess to the Personnel Advisory Board 2015 to 2018
- Past member of MBK Executive Committee
- First Church Nashua Personnel Committee and Strategic Planning Team 2016 to present
- Past Member of Rotary West – Scholarship and Ribfest Committee

#### **EDUCATION**

- ▶ PHR (now SHRM-CP) Designation December 2012. Qualified to sit for exam after one year of HR experience
- ▶ Masters in Educational Studies Adults/Concentration in Counseling  
Rivier University, Nashua, NH – May 2001
- ▶ Bachelor of Science – Paralegal Studies, cum laude  
Rivier University, Nashua, NH – May 1995

*William C. Bissonnette*

**OBJECTIVE:** Secure a position in Adult Education best utilizing my successful community connections, teaching experience, assessment and job placement skills to assist students in realizing both their educational and vocational goals.

**EDUCATION:** Plymouth State College - 2010- 2012 - ESL/TESOL Certificate  
Keene State College - 1987- 1990 - BA American Studies

**EDUCATIONAL EXPERIENCE:** 2014-present

**ESL Instructor, Nashua Adult Learning Center, Nashua, NH -09/15-present**

- Plan, organize, and provide instruction in English that meet state and center standards
- Provide instruction that is consistent and coordinated with the centers instructional program so as to ensure that students meet and exceed learning targets
- Develop and deliver lesson plans that utilize a broad range of appropriate teaching techniques and strategies, to include providing lessons in a virtual or remote setting
- Provide a nurturing and supportive learning environment that encourages student responsibility and incorporates challenging instructional strategies

***Career Transition Specialist - NH Job Corps, Manchester, NH – 04/2016 -present***

- Responsible for transitional support and placement services leading to qualified full-time jobs, education, and military services for NH Job Corps students
- Network with business and community organizations for job placement
- Provide current/post graduate support for students to monitor success
- Encourage student ambition via resume and mock interview assistance
- Ensure timely student transport to interviews, job fairs, and college tours
- Oversee case management to ensure success of students on case load.

***Job Coach – Pinkerton Academy, Derry, NH*** 09/2014-06/2015

- Mentored students through graduated levels of ‘Work to Learn’ Program
- **Level 1:** Guided students towards competency in understanding employee expectations and basic employability skills
- **Level 2:** Off-campus mentoring: Geared towards developing soft-skills to work within the community at local businesses
- **Level 3:** Soft-skills training – assisted students with developing the proper job etiquette, workplace knowledge and communication skills

***Paraprofessional II - Pinkerton Academy, Derry, NH 09/2014-06/2015***

- Assisted case manager and classroom teachers to develop and modify classroom assignments
- Prepared daily assignments, study guides and buddy notes as needed
- Reviewed IEP's reports and other medical/school records as needed
- Met with case coordinators, school therapists and teachers to formulate study plans for Special Ed caseload

**AWARDS/ACHIEVEMENTS:**

- Community Partner Award, Apprenticeship NH -2020
- Successful 20 year sales career in account management -1994-2014
- Achieved quarterly bonus for 36 consecutive months

## **Cheick Dienta**

Hardworking customer support and Security Installation technician with 5+ years of experience in customer service roles. Extensive academic course work in Information Technology with 10+ years of experience. Highly motivated and successful at learning new skills quickly and efficiently. Strong critical thinking and communication skills with a solid work ethic and customer service mindset. Fluent in English and French.

### **Experience**

August 2018 – May 2022

#### **Security Guard**

Allied Universal

- Access control and Patrol alarm monitoring;
- Report on the daily activities log any irregularities, such as equipment or property damage or theft

May 2020 – December 2021

#### **ADT Field Installation Technician**

Subcontractor with TEKSystems

- Install Residential and Business Security Equipment,
- Perform regular upgrades to ensure systems remain updated.
- Troubleshoot system failures or bugs and provide solutions to restore functionality.
- Provide customers with training necessary to operate upgraded equipment.

September 2013 – August 2018

#### **Valet Supervisor**

Strega Prime

- Coordinating with a team to provide efficient service
- Utilize excellent communication skills for customer service

August 2005 – July 2006

#### **Help Desk Support Technician**

Malian Bank of Solidarity

- Maintained and troubleshoot computer hardware and software issues
- Completed daily and monthly backups of all transactions and systems.

### **Education**

**July 2019:** Google IT Support Professional Online Certification

**Related Coursework:** Technical Support Fundamentals; The Bits and Bytes of Computer Networking; Operating Systems and You: Becoming a Power User; System Administration and IT Infrastructure Services; IT Security: Defense against the digital dark arts;

**May 2018:** Certificate in Computer Networking, Nashua Community College

**Related Coursework:** Networking Basics; Routing and Switching Essentials, Introduction to UNIX; Internet Server Management; Computer Architecture and Operating Systems; Scaling Network, Administering Windows Server 2012 R2.

**June 2006:** Bachelor - Social Science, Faculty of Letters, Arts and Humanities.

**July 2005:** Associates Degree - Information Technology, École Supérieur de Gestion d'Informatique et de Comptabilité, Bamako/Mali

# HANNA VANDIVER

---

## EDUCATION

**Uzhgorod National University**

Master of Arts, June 1999

Uzhhorod, Transcarpathia, Ukraine,

Specialist in English Education English Language

Teacher of the English Language and Literature.

Studied full time for five years. Degree was evaluated in 2009 as a Master of Arts according to the system used in the United States.

### Skills

Teaching, Communication, Curriculum Development, Professional Translation and Interpreting, Organizing Events, Team Building, Classroom Management.

**Languages - English, Russian, Ukrainian**

## WORK EXPERIENCE

**NASHUA ADULT LEARNING CENTER, NASHUA NH**

*Enrollment Counselor*

*August 2015 – Present*

- Organize registration and testing dates; conduct all necessary enrollment assessments.
- Maintain confidential student records. Ensure the continued and uninterrupted process of ESL / ABE education by ensuring that teachers have access to all necessary materials and resources.
- Train and assist ABE/HiSET/ESL teachers with testing in order to evaluate and track student progress.
- Assist the Academics Director as needed. While working independently maintain communication and collaboration with other employees and the public, in order to establish an environment that meets the needs of adult learners, encourages success and promotes persistence

*English Speakers of Other Languages (ESOL) Teacher*

*September 2012 – Present*

- Conduct weekly lessons with students in various levels of proficiency. Have taught the following levels: Basic Beginner, Level 1, Level 2, Level 4 and Advanced Conversation Class.

## **HOPE AND LIFE CHARITY ORGANIZATION UZHGOROD, UKRAINE**

*Director, May 2006 – July 2011*

- Managed the affairs of the Hope and Life International Charity Organization relating to the distribution of finances to charity activities, the organization of projects to help ethnic minorities and orphanages in the Transcarpathian Region of Ukraine.
- Oversaw the organization of a low cost English School to benefit the university students of Uzhgorod, Ukraine by providing them with a high quality education in the English language

## **NGO NEHEMIAH, UZHGOROD, UKRAINE**

*Professional Translator, October 1999 – May 2006*

- Regularly translated for groups and speakers from the United States and Europe in settings ranging from large audiences to private conversations.
- Was responsible for training young translators in the skills necessary to clearly and accurately pass on information both from the local language into English and from English into the local language.

## **Nehemiah English Language School**

*Director, October 1999 – May 2006*

- Organized the founding and was responsible for the management of the Nehemiah English School.
- Developed curriculum targeting all proficiency levels.
- Oversaw an average of four teachers at any given time.
- Personally taught three groups of approximately 10 - 15 students per semester.

## **ACHIEVEMENTS**

### *Administration:*

- Started and managed two ESL Schools in Uzhgorod, Ukraine, which are still functioning today.

### *Curriculum Development:*

- Created curriculum for young adults and adult learners targeting novice through advanced proficiency levels.

### *Organization:*

- Led and assisted in the development of total immersion summer programs for young adults and children.

***Lesson Planning:***

- Introduced innovative learning methods to ensure total comprehension for all students.

***Teaching:***

- Taught a variety of students from various backgrounds in both classroom and one-on-one settings resulting in marked improvement in the students' proficiency level.

**COMMUNITY INVOLVEMENT**

- Beginning in 1999, assisted in establishing a program to provide assistance and support to Holocaust survivors in the Transcarpathian Region of Ukraine. Regularly participated in the work of the program until June of 2011.
- Beginning in 2002 regularly participated in and oversaw the organization of programs to assist the Romani ethnic minority in the Transcarpathian Region of Ukraine. Specific projects include organizing humanitarian aid and medical personnel for the Romani camps, providing clean water for villages that previously had no access, overseeing construction projects to improve Romani communities. Involvement in these projects continued until June of 2011.
- Beginning in 2004, regularly participated in and oversaw the organization of programs to benefit orphanages in the Transcarpathian Region. Specific programs were targeted to improve the living conditions in the orphanages, provide education regarding basic hygiene, and assist in the transition from the orphanage to adult life.
- Beginning in 2010 worked with a government run trade school in conducting lessons designed to encourage the betterment of ethics and morality of students soon to enter the workforce.

# Maria Dimitros

To obtain a position in education where I may utilize my effective communication and relationship building skills to support students through their academic journeys.

## Work Experience

### **Enrollment Specialist**

Harvard Extension School  
April 2018 to Present

- Serve as principal and first source of information regarding Division of Continuing Education (DCE) programs and schools for prospective and current students.
- Coach and advise students one-on-one through the inquiry, registration, and admissions process.
- Assist students with navigating the different academic paths while building relationships to encourage future enrollment.
- Gather and maintain data within student database notes via Salesforce CRM for use in daily, weekly, monthly, and yearly reports.
- Research individual student records, verifies data, trouble-shoots problems using DCE Banner student system and Harvard Midas system.
- Assists with and resolves student login issues.
- Compose personalized communications to students while utilizing template components and incorporating current marketing messages, as assigned.
- Create and maintain email templates for office with refinements as needed.
- Act as a liaison between students and other departments, to include: Admissions, Student Financial Services, Financial Aid, Academic Services, and the Registrar, among others.
- Provide valuable feedback, recommendations, and ideas for improving student services.

### **Career and Technical Education (CTE) Program Navigator**

Nashua Community College  
January 2016 to April 2018

- Provide students with personalized advising and guidance throughout their course of study, including certificate and degree programs.
- Establish partnerships with local industry to streamline employment opportunities.
- Create comprehensive action plans based on data analysis, student profile, and requirements of targeted occupations.
- Inform and refer students to academic support services, financial aid services, and other available resources on campus.
- Work closely with Academic Success Center and faculty to support student success.
- Maintain open and frequent communication with students, project coordinators, faculty, and industry employers.
- Maintain accurate and complete program records, including student tracking, qualitative and quantitative data.

- Coordinate student to employer relationships, such as learning demonstrations, internships, workplace tours, and related activities.
- Assist with student recruitment, orientation, and open house events.
- Comply with all system, state, and federal rules and regulations.

### **Instructor and Career**

developer| Nh

April 2014 to December 2016

- Develop and deliver daily, individual and group lesson plans in the areas of Mathematics, Science, Social Studies, English, and employability skills.
- Coach and counsel students facing obstacles in their academic and personal lives and encourage retention.
- Monitor basic skills improvement to ensure performance outcomes are met.
- Organize and provide training, remediation skills, and academic support in a competency-based curriculum.
- Maintain a positive image within the education community and effectively develop effective cooperative working relationships with students and staff.
- Process appropriate paperwork, daily documentations, and data mining to meet the diverse needs of each student.
- Attend weekly staff meetings and professional development opportunities.
- Assist students with preparation for the GED (General Educational Development) exam.
- Record and maintain records of student attendance and progress.

### **Classroom Teacher, Grades 4-6**

Nashua School District| Amherst Street Elementary School - Nashua, NH

August 2001 to June 2011

- Develop creative daily lesson plans and instruction for Language Arts, Mathematics, Science, Social Studies and Character Education.
- Modify curricula for diverse learners with varied learning styles and skill levels; created lesson plans and approaches for multi-age classroom.
- Work collaboratively with staff, team members, and parents; cited consistently for excellence.
- Employ web-based strategies and resources for enhancing classroom instruction and fostering computer-based learning.
- Skilled in classroom management, tracking and evaluation of student progress.
- Maintain strong communication with parents concerning daily performance, behaviors, evaluation, school programs and events.

Mentor for Student Teachers, 2007-2011.

### **Education**

#### **GRADUATE CERTIFICATE in TOPICS In HUMAN BEHAVIOR**

HARVARD EXTENSION SCHOOL - Cambridge, MA

September 2020 to August 2021

#### **BACHELOR'S OF SCIENCE In EDUCATION**

PLYMOUTH STATE UNIVERSITY - Plymouth, NH

May 2001

## **communication**

Harvard Extension School

## **Skills**

- Highly qualified dedicated education professional, with over ten years of relevant student support experience. Proven aptitude in building trust and relationships with diverse student populations. Possesses strong verbal and written communication skills. Welcomes opportunities to collaborate with colleagues, mentors, students, staff, and community. Proven record of excellence from students and staff feedback. Recipient of Above and Beyond Award, Harvard Extension School. Software knowledge of Sales Force, Microsoft Word, Excel, PowerPoint, BANNER, New Voice Media, Slack, Degree Works, and EAB Navigate.
- Teaching

## **Languages**

- Greek - Fluent

## **Links**

<https://www.linkedin.com/in/mariadimitros>

## **Certifications and Licenses**

### **Elementary Education**

June 2020 to June 2023

# Maria Huard

Self-starter with 19+ years of experience in participant recruitment, program design, adult learning and teacher training. Strong skills in Microsoft Office, organization and communication.

Authorized to work in the US for any employer

## Work Experience

### **Owner / Head Instructor**

PaperMoon Dance Center - Merrimack, NH

June 2003 to Present

- Built successful business from conception to widespread industry recognition, attaining profitability within 6 months; still profitable after 19+ years.
- Produced more than 1,000 events, seminars, classes, workshops and lessons annually, including virtual events during height of the COVID-19 pandemic.
- Provided administrative and operational support to up to 11 staff and 200 students.
- Created over 30 training, instructional and outreach videos using Canva and YouTube.
- Updated website and social media platforms weekly.
- Created informational and registration forms using Microsoft Word, kept student databases and expense reports using Microsoft Excel.

### **Audiobook Narrator and Producer**

ACX.com - Bedford, NH

January 2000 to Present

- Audition for, narrate, edit and produce audio books to meet and surpass the rights holders' expectations.
- I currently have 15 books available for sale on Audible.com.

### **Classroom Teacher**

East Derry Memorial Elementary School - Derry, NH

August 2002 to June 2003

- Made knowledge accessible to students of diverse ability levels while developing their cognitive capacity and respect for learning.
- Fostered students' self-esteem, motivation and sense of civic responsibility.
- Designed and maintained a classroom atmosphere conducive to learning.
- Selected and used effective instructional methods and learning materials.
- Implemented diagnostic and progress assessment measures.
- Worked collaboratively with administration, parents and specialists.
- Engaged in professional growth activities through an ongoing program of job-related knowledge and skill development.

### **Youth Coordinator**

Saint Robert Bellarmine Catholic Church - Andover, MA  
February 1999 to December 2000

- Designed the program from scratch at the parish.
- Pioneered a full-time Youth Program of service, spiritual and social opportunities requiring skills in team building, leadership development, event coordination and fundraising.
- Organized the teens into a Youth Music Group that provided the music at Sunday Masses.

### **Long-term Substitute Classroom Teacher/Reading Specialist**

Iber Homes Gove Middle School - Raymond, NH  
August 1999 to June 2000

- Supported at-risk elementary students in reading skills in both 1-on-1 and group situations.
- Assumed all classroom teacher responsibilities to keep the program running smoothly while the assigned teacher was away on a 4-month medical leave.

### **Fine and Performing Arts Summer Camp Unit Leader**

Frost Valley YMCA - Claryville, NY  
June 1996 to August 1999

- Designed and implemented a fine and performing arts youth program, supervising 4 staff members and 24 campers.
- Chose theatrical, musical and dance activities and performance pieces for the end-of-session shows.
- Trained, mentored, collaborated with and assessed staff.
- Created the weekly schedule for campers and staff, including camp activities and staff days/periods off.

## Education

### **Certificate Coursework in Paralegal Studies**

New Hampshire Technical Institute - Concord, NH  
2011

### **Graduate Course Work in Elementary Education**

Rivier College - Nashua, NH  
2001

### **Graduate Course Work in Elementary Education**

University of Massachusetts - Lowell, MA  
2000

### **Bachelor of Fine Arts in Drama**

New York University - New York, NY  
September 1994 to December 1997

## Skills

- Program Design
- Writing Skills
- Event Planning

- Curriculum Development
- Teaching
- Public Speaking
- Payroll
- Training & development
- Teacher coaching
- Leadership
- Presentation Skills
- Program management
- Program development
- Microsoft Word
- Microsoft Excel
- Microsoft Outlook
- Microsoft Powerpoint
- Audacity (Music Editing Software)
- Social media management
- Mentoring
- Administrative Experience
- Dancing
- Management
- Sports Coaching

## Languages

- French - Intermediate

## Links

<http://www.brighteyesbushytail.com>

<http://www.papermoondance.com>

[https://www.youtube.com/channel/UCP\\_QedNRIfO1t7ZaLy7MUQ](https://www.youtube.com/channel/UCP_QedNRIfO1t7ZaLy7MUQ)

## Awards

### **President's Service Award for Leadership and Contribution**

December 1996

This award was presented from the President of New York University for my work reinvigorating ballroom dance at NYU, through my roles as Captain of the intercontinentally-competitive Ballroom Dance Team and President of the Ballroom Dance Club.