



Caitlin D. Davis
Commissioner

Richard K. Sala
Deputy Commissioner

STATE OF NEW HAMPSHIRE
Department of Education
25 Hall Street
Concord, NH 03301

May 8, 2026

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

REQUESTED ACTION

Authorize the Department of Education (the Department), Division of Learner Support, Office of Adult Education to enter into an amendment to an existing contract with International Institute of New England (#177551) Manchester New Hampshire by increasing the price limitation by \$19,072.55 from \$361,236.88 to \$380,309.43 and by extending the end date from June 30, 2026 to September 30, 2026 to continue to provide adult education and literacy programs as defined under the Workforce Innovation and Opportunity Act of 2014, effective upon Governor and Council approval. The original contract was approved by Governor and Council on June 28, 2023, item #226 and amended on October 29, 2025, item #44. **100% Federal Funds**

Funds are available in the following accounts for Fiscal Year 2027, with the authority to adjust budget line items within the price limitation and encumbrances between Fiscal Years through the budget office if needed and justified.

06-56-56-562010-40370000 Adult Education-Federal

Fiscal Year	Class/Account	Class Title	Current Budget	Increased (Decreased) Amount	Revised Budget
FY 2024	072-500575	Grants Federal	\$110,482.86	\$0.00	\$110,482.86
FY 2025	072-500575	Grants Federal	\$106,285.75	\$0.00	\$106,285.75
FY 2026	072-500575	Grants Federal	\$137,588.83	\$0.00	\$137,588.83
FY 2027	072-500575	Grants Federal	\$0.00	\$19,072.55	\$18,171.29
		Total	\$354,357.44	\$19,072.55	\$373,429.99

06-56-56-562010-40390000 Adult Education-State

Fiscal Year	Class/Account	Class Title	Current Budget	Increased (Decreased) Amount	Revised Budget
FY 2024	601-500931	State Fund Match	\$0.00	\$0.00	\$0.00
FY 2025	601-500931	State Fund Match	\$0.00	\$0.00	\$0.00
FY2026	601-500931	State Fund Match	\$6,879.44	\$0.00	\$6,879.44
FY2027	601-500931	State Fund Match	\$0.00	\$0.00	\$0.00
		Total	\$6,879.44	\$0.00	\$6,879.44

Budget Summary			
Fiscal Year	Current Budget	Increase (Decrease) Amount	Revised Budget
2024	\$110,482.86	\$ 0.00	\$110,482.86
2025	\$106,285.75	\$0.00	\$106,285.75
2026	\$144,468.27	\$0.00	\$144,468.27
2027	\$0.00	\$19,072.55	\$19,072.55
Total	\$361,236.88	\$19,072.55	\$380,309.43

EXPLANATION

International Institute of New England currently receives Adult Education and Family Literacy Act (AEFLA) funding as part of the competitive three-year award cycle for Integrated English Literacy and Civics Education (IELCE) that began June 1, 2023. This three-year award cycle was the result of a Request for Proposals (RFP) originally published in January of 2023. The Department employed a transparent, competitive, and fair Request for Applications (RFA) process for all AEL subrecipients, as mandated within AEFLA (Sec. 231), in the Spring of 2026 to redistribute FY 2024–2025 AEFLA remaining funds. These funds are required to be encumbered before the federal period of performance ends on September 30, 2026. This contract amendment increases IINE’s total award to incorporate their redistribution allocation and extends the federal fund availability in the contract to align with the federal spending deadline. The funds being added for Fiscal Year 27 are from a specific IELCE set aside within Title II of the Workforce Innovation and Opportunity Act (WIOA) of 2014 (Sec. 243).

The goal of New Hampshire’s Adult Education and Literacy (AEL) programming is to assist adults through instruction below the postsecondary level that strengthens reading, writing, English language proficiency, mathematics, and other skills necessary for earning a high school credential, transitioning to postsecondary education and training, and obtaining employment. New Hampshire’s AEL programs have consistently exceeded federal performance targets, and the impact continues to grow. In the 2024–2025 program year, New Hampshire programs achieved a 35.51% Measurable Skill Gain rate, exceeding the federally negotiated target by 5%, while serving more than 3,000 learners and providing over 200,000 hours of instruction statewide.

These outcomes reflect an adult education system that continues to deliver employment, earnings, and credentialing results for learners. The state’s sustained performance across program years underscores the effectiveness of its adult education investments and supports the need for additional redistributed AEFLA funding to expand access and maintain this trajectory of success. Approval of this amendment will allow the Department to fully utilize federal funds as required, sustain high performing adult education services in New Hampshire, and ensure continuity of programming that directly advances statewide workforce, education, and integration goals.

Respectfully submitted,



Caitlin D. Davis
Commissioner of Education

AMENDMENT TO PROFESSIONAL SERVICES CONTRACT

Now come the New Hampshire Department of Education hereinafter “the Agency,” and International Institute of New England (#177551) of Manchester New Hampshire, hereinafter “the Contractor” and, pursuant to an agreement between the parties that was approved by Governor and Council on June 28, 2023, item #226 and amended on October 29, 2025 item #44 agree to modify same as follows:

1. Amend Section 1.7 of form P-37 by extending the Completion Date from 6/30/26 to 9/30/2026
2. Amend Section 1.8 of form P-37 by increasing the amount by \$19,072.55 from \$361,236.88 to \$380,309.43
3. Amend Exhibit C-1 Budget by removing the current Budget and replacing with:

Budget

	FY24	FY25	FY26	FY27	Total
Salaries	\$79,310.92	\$77,352.74	\$108,447.64	\$14,361.42	\$279,472.72
Benefits	\$17,027.81	\$17,505.53	\$24,867.61	\$3,303.13	\$62,704.08
Purchased Property	\$2,939.30	\$0.00	\$4,526.89	\$0.00	\$7,466.19
Other Purchased Property Services	\$5.23	\$200.00	\$0.00	\$0.00	\$205.23
Supplies	\$1,155.70	\$1,728.54	\$74.28	\$901.26	\$3,859.78
Indirect Cost	\$10,043.90	\$9,498.94	\$6,551.85	\$506.74	\$26,601.43
Total	\$110,482.86	\$106,285.75	\$144,468.27	\$19,072.55	\$380,309.43

4. Amend Exhibit C, Limitation on Price, by removing number 6 and replacing with:

Upon mutual agreement between the state contracting officer and the contractor, line items in this budget may be adjusted one to another, if needed and justified, but in no case shall the total budget exceed the price limitation of \$380,309.43. To be binding on the state, such adjustments of budget line items must be memorialized in writing, executed by the Contracting Officer and approved by the Commissioner.

5. Amend Exhibit C, by removing Funding Source and replacing with:

Funding Source: Funds are available in the following accounts for Fiscal Years 2026 and 2027, with the authority to adjust budget line items within the price limitation and encumbrances between Fiscal Years through the Budget Office if needed and justified.

06-56-56-562010-40370000 Adult Education-Federal

Fiscal Year	Class/Account	Class Title	Current Budget	Increased (Decreased) Amount	Revised Budget
FY 2024	072-500575	Grants Federal	\$110,482.86	\$0.00	\$110,482.86
FY 2025	072-500575	Grants Federal	\$106,285.75	\$0.00	\$106,285.75
FY 2026	072-500575	Grants Federal	\$137,588.83	\$0.00	\$137,588.83
FY 2027	072-500575	Grants Federal	\$0.00	\$19,072.55	\$19,072.55
		Total	\$354,357.44	\$19,072.55	\$373,429.99

06-56-56-562010-40390000 Adult Education-State

Fiscal Year	Class/Account	Class Title	Current Budget	Increased (Decreased) Amount	Revised Budget
FY 2024	601-500931	State Fund Match	\$0.00	\$0.00	\$0.00
FY 2025	601-500931	State Fund Match	\$0.00	\$0.00	\$0.00
FY2026	601-500931	State Fund Match	\$6,879.44	\$0.00	\$6,879.44
FY2027	601-500931	State Fund Match	\$0.00	\$0.00	\$0.00
		Total	\$6,879.44	\$0.00	\$6,879.44

Initials JT

Date 4/09/2026

Fiscal Year	Current Budget	Increase (Decrease) Amount	Revised Budget
2024	\$110,482.86	\$ 0.00	\$110,482.86
2025	\$106,285.75	\$0.00	\$106,285.75
2026	\$144,468.27	\$0.00	\$144,468.27
2027	\$0.00	\$19,072.55	\$19,072.55
Total	\$361,236.88	\$19,072.55	\$380,309.43

- 6. All other provisions of this agreement shall remain in full force and effect as originally set forth; and
- 7. This amendment shall commence upon Governor and Council approval and shall terminate on September 30, 2026.

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

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

THE STATE OF NEW HAMPSHIRE
Department of Education
(Agency)

Division of Commissioner's Office

By:  5/11/26
Caitlin D. Davis, Commissioner of Education Date

International Institute of New England
Name of Corporation (Contractor)

By:  4/9/2026 | 9:25 AM PDT
Jeffrey Thielman, President & CEO Date

Approved as to form, substance and execution by the Attorney General this 11 day of May, 2026


Elizabeth A. Brown, Attorney General Office

Approved by the Governor and Council this _____ day of _____, 20__

By: _____

Certificate of Authority

I, Celine Mukasine Bagley ____, hereby certify that I am a duly appointed representative of
(Name of person filling out this form)

__ International Institute of New England __. I hereby certify that __ Jeffrey Thielman, President and CEO __,
is

(Name & Title of person who signed contract)

authorized to execute contracts on behalf of __ International Institute of New England __ and may bind the
organization thereby.

I hereby certify that said authority 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**. I further certify that it is understood that the State of New Hampshire will rely on this certificate
as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full
authority to bind the corporation. To the extent that there are any limits on the authority of any listed
individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are
expressly stated herein.

Dated: 4/3/2026 | 9:30 AM PDT

Celine Mukasine Bagley

Attest: Celine Mukasine Bagley, Chief Financial Officer
(Name & Title of person filling out this form)

State of New Hampshire

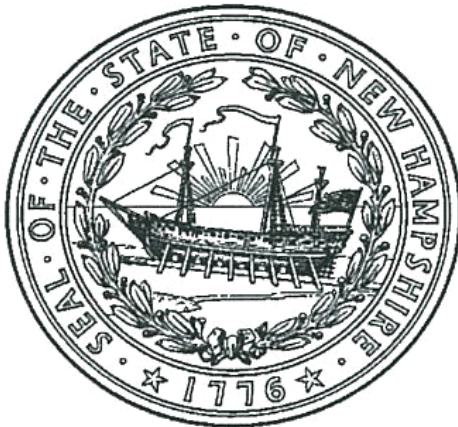
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC. is a Massachusetts Nonprofit Corporation registered to transact business in New Hampshire on February 12, 2016. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **739194**

Certificate Number: **0007900067**



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 6th day of April A.D. 2026.

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

David M. Scanlan
Secretary of State

NONPROFIT COVER SHEET

A. Entity Name: International Institute of New England

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

Joseph Gilbert, Education Manager: jgilbert@iine.org

Henry Harris, Managing Director: hharris@iine.org

C. List Board of Directors and Affiliations

<u>Name (Identify any additional role(s) in Parentheses)</u>	<u>Affiliations</u>
E.g., John Doe (President)	
Avak Kahvejian, Ph.D., Chair	Partner, Flagship Pioneering
Natalya Belonozhko	Senior Vice President and Corporate Controller, Global Atlantic Financial Group
Sam Épée-Bounya, Assistant Secretary	Managing Director, Wellington Management
Zoltan Csimma	Senior VP and Chief Human Resources Officer, Sanofi-Genzyme (Retired)
Scott Fitzgerald	Managing Partner, Fragomen, Del Rey, Bernsen & Loewy, LLP (Retired)
Richard Golob	Cofounder and CEO, Quantori
Tuan Ha-Ngoc	President and CEO, AVEO Pharmaceuticals (Retired)
Belinda Juran	Partner, WilmerHale (Retired)
Will Krause	Senior Portfolio Manager and Senior Vice President at Northern Trust
Libby May	Senior Vice President, External Affairs and Communications, Southern New Hampshire University
Theo Melas-Kyriazi	Advisor Partner, Flagship Pioneering
Ann Merrifield	President and CEO, PathoGenetix, Inc., (Retired)
Yesim Richardson	Senior Vice President at Cornerstone Research
Wade Rubinstein	Founder and President, The Bike Connector Inc.
Carolina San Martin	Managing Director, Global Head of Sustainable Investing Research, State Street
Fereshtah Thornberg	Senior Vice President and Client Executive, Global Clients Division, State Street
Jeffrey Thielman, President and CEO	President and CEO, International Institute of New England

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

<u>Name</u>	<u>Role</u>	<u>Annual Salary</u>	<u>Amount Paid From This Contract (including benefits)</u>
Joseph Gilbert	Associate Director, ESOL	\$94,391	\$1,935.01
Hannah Granok	Education Manager	\$77,032	\$6,000.79
Jacinta Josephs	ESOL Instructor	\$59,322	\$9,728.74
Henry Harris	Managing Director	\$144,282	\$0.00

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

E. Check one of the following:

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

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

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

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

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

FINANCIAL DISCLOSURES

G. Check one the following:

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

1. INCOME STATEMENT

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

2. BALANCE SHEET

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



Mission Statement

For more than a century, the International Institute of New England has been creating opportunities for refugees and immigrants to succeed through resettlement, education, career advancement, and pathways to citizenship.



**International
Institute of
New England**

**FINANCIAL STATEMENTS
SEPTEMBER 30, 2025 AND 2024**

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Contents
September 30, 2025 and 2024

	<u>Pages</u>
Independent Auditor’s Report	1 - 1A
Financial Statements:	
Statements of Financial Position	2
Statements of Activities and Changes in Net Assets	3
Statements of Cash Flows	4
Statements of Functional Expenses	5 - 6
Notes to Financial Statements	7 - 19



Independent Auditor's Report

To the Board of Directors of
International Institute of New England, Inc.:

Opinion

We have audited the financial statements of International Institute of New England, Inc. (a Massachusetts nonprofit corporation) (the Institute), which comprise the statements of financial position as of September 30, 2025 and 2024, and the related statements of activities and changes in net assets, cash flows, and functional expenses for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of International Institute of New England, Inc. as of September 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Institute 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, which raise substantial doubt about the Institute's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

In performing an audit in accordance with GAAS, 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 the Institute'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, which raise substantial doubt about the Institute'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.

AAFCPA, Inc.

Boston, Massachusetts
March 5, 2026

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Statements of Financial Position
September 30, 2025 and 2024

Assets	2025	2024
Current Assets:		
Cash	\$ 1,649,073	\$ 1,268,297
Current portion of government contracts and contributions receivable	5,169,894	6,111,864
Accounts receivable	91,403	162,220
Prepaid expenses and other	<u>316,592</u>	<u>297,011</u>
Total current assets	7,226,962	7,839,392
Investments	16,435,626	13,471,895
Contributions Receivable, net	3,207,168	4,180,346
Property and Equipment, net	996,203	1,111,076
Right-of-Use Assets - Operating	1,319,611	1,877,443
Security Deposits	<u>96,057</u>	<u>96,057</u>
Total assets	<u><u>\$ 29,281,627</u></u>	<u><u>\$ 28,576,209</u></u>
Liabilities and Net Assets		
Current Liabilities:		
Current portion of operating lease liabilities	\$ 664,708	\$ 754,479
Accounts payable	481,296	697,607
Accrued expenses	736,531	764,983
Conditional advances	<u>639,700</u>	<u>1,476,680</u>
Total current liabilities	2,522,235	3,693,749
Operating Lease Liabilities, net of current portion	<u>818,586</u>	<u>1,450,785</u>
Total liabilities	<u><u>3,340,821</u></u>	<u><u>5,144,534</u></u>
Net Assets:		
Without donor restrictions:		
Operating	19,906,607	16,022,103
Property and equipment	<u>832,520</u>	<u>783,255</u>
Total without donor restrictions	20,739,127	16,805,358
With donor restrictions	<u>5,201,679</u>	<u>6,626,317</u>
Total net assets	<u><u>25,940,806</u></u>	<u><u>23,431,675</u></u>
Total liabilities and net assets	<u><u>\$ 29,281,627</u></u>	<u><u>\$ 28,576,209</u></u>

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Statements of Cash Flows

For the Years Ended September 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Cash Flows from Operating Activities:		
Changes in net assets	\$ 2,509,131	\$ 7,400,259
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Investment return	(1,740,337)	(2,307,471)
Loss on disposal of property and equipment	3,003	753
Depreciation	327,671	319,517
Amortization expense - financing lease	5,652	12,696
Non-cash lease expense	602,785	686,353
Donated stock	(142,241)	(284,000)
Bad debt	45,792	42,136
Change in discount on contributions receivable	(110,155)	310,781
Changes in operating assets and liabilities:		
Government contracts and contributions receivable	1,979,511	(5,792,489)
Accounts receivable	70,817	(82,931)
Operating lease liabilities	(766,923)	(835,115)
Prepaid expenses and other	(19,581)	11,119
Security deposits	-	(4,400)
Accounts payable	(216,311)	262,053
Accrued expenses	(28,452)	134,343
Conditional advances	(836,980)	370,399
Net cash provided by operating activities	<u>1,683,382</u>	<u>244,003</u>
Cash Flows from Investing Activities:		
Proceeds from sale of investments	5,568,951	3,834,824
Acquisition of property and equipment	(221,453)	(130,875)
Investment purchases	<u>(6,650,104)</u>	<u>(3,311,830)</u>
Net cash provided by (used in) investing activities	<u>(1,302,606)</u>	<u>392,119</u>
Net Change in Cash	380,776	636,122
Cash:		
Beginning of year	<u>1,268,297</u>	<u>632,175</u>
End of year	<u>\$ 1,649,073</u>	<u>\$ 1,268,297</u>

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Statement of Functional Expenses

For the Year Ended September 30, 2025

(With Summarized Comparative Totals for the Year Ended September 30, 2024)

	2025			2024	
	Program Services	General and Administrative	Fundraising	Total	Total
Personnel and Related:					
Salaries	\$ 12,522,129	\$ 1,674,118	\$ 1,422,903	\$ 15,619,150	\$ 15,250,724
Payroll taxes and fringe benefits	2,602,295	355,631	299,146	3,257,072	3,057,277
Donated services	994,382	22,932	45,696	1,063,010	664,803
Purchased and contracted services	333,988	-	-	333,988	27,665
Staff training	6,668	10,102	11,868	28,638	27,287
Total personnel and related	16,459,462	2,062,783	1,779,613	20,301,858	19,027,756
Occupancy:					
Rent and utilities	720,343	87,210	96,627	904,180	900,139
Depreciation	171,795	109,444	-	281,239	272,331
Total occupancy	892,138	196,654	96,627	1,185,419	1,172,470
Other:					
Client assistance	3,240,649	-	-	3,240,649	4,617,314
Professional fees	911,754	697,755	131,070	1,740,579	1,989,468
Dues and subscriptions	269,801	125,547	97,424	492,772	358,127
Events	18,625	-	411,430	430,055	134,322
Supplies and materials	67,365	243,892	2,154	313,411	594,932
Travel, meetings and conferences	143,973	81,146	10,855	235,974	437,530
Insurance	2,234	90,328	-	92,562	87,245
Printing	17,457	541	43,361	61,359	27,910
Advertising	52,993	525	545	54,063	55,660
Storage	46,139	4,679	-	50,818	47,705
Donated goods	50,622	-	-	50,622	37,382
Miscellaneous	5,449	31,335	10,400	47,184	169,529
Equipment depreciation	28,323	18,109	-	46,432	47,186
Bad debt	45,792	-	-	45,792	42,136
Postage	9,214	5,603	4,630	19,447	41,563
Total other	4,910,390	1,299,460	711,869	6,921,719	8,688,009
Total expenses	\$ 22,261,990	\$ 3,558,897	\$ 2,588,109	\$ 28,408,996	\$ 28,888,235

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Statement of Functional Expenses
For the Year Ended September 30, 2024

	<u>Program Services</u>	<u>General and Adminis- trative</u>	<u>Fundraising</u>	<u>Total</u>
Personnel and Related:				
Salaries	\$ 12,344,453	\$ 1,551,567	\$ 1,354,704	\$ 15,250,724
Payroll taxes and fringe benefits	2,446,717	376,660	233,900	3,057,277
Donated services	630,080	3,646	31,077	664,803
Purchased and contracted services	27,665	-	-	27,665
Staff training	3,626	18,554	5,107	27,287
	<u>15,452,541</u>	<u>1,950,427</u>	<u>1,624,788</u>	<u>19,027,756</u>
Occupancy:				
Rent and utilities	511,097	312,956	76,086	900,139
Depreciation	163,615	108,716	-	272,331
	<u>674,712</u>	<u>421,672</u>	<u>76,086</u>	<u>1,172,470</u>
Other:				
Client assistance	4,617,314	-	-	4,617,314
Professional fees	887,995	834,995	266,478	1,989,468
Dues and subscriptions	92,770	194,463	70,894	358,127
Events	4,905	-	129,417	134,322
Supplies and materials	279,711	308,624	6,597	594,932
Travel, meetings and conferences	245,004	167,481	25,045	437,530
Insurance	2,193	85,052	-	87,245
Printing	12,754	1,227	13,929	27,910
Advertising	35,523	18,027	2,110	55,660
Storage	40,945	6,760	-	47,705
Donated goods	37,382	-	-	37,382
Miscellaneous	128,384	41,064	81	169,529
Equipment depreciation	28,349	18,837	-	47,186
Bad debt	-	4,136	38,000	42,136
Postage	21,599	11,791	8,173	41,563
	<u>6,434,828</u>	<u>1,692,457</u>	<u>560,724</u>	<u>8,688,009</u>
Total other	<u>6,434,828</u>	<u>1,692,457</u>	<u>560,724</u>	<u>8,688,009</u>
Total expenses	<u>\$ 22,562,081</u>	<u>\$ 4,064,556</u>	<u>\$ 2,261,598</u>	<u>\$ 28,888,235</u>

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2025 and 2024

1. OPERATIONS AND NONPROFIT STATUS

International Institute of New England, Inc. (the Institute) is a nonprofit organization that provides assistance to the immigrant and refugee populations of Massachusetts and New Hampshire. In fiscal years 2025 and 2024, there were approximately 12,000 and 19,000 unduplicated people, respectively, from approximately seventy countries that benefited from the Institute's services, gaining the knowledge and skills necessary for their integration into American life. The Institute's services include cultural orientation, English and literacy classes, citizenship instruction and application, job training and placement, legal aid, and case management.

The Institute is exempt from Federal income taxes as an organization (not a private foundation) formed for charitable purposes under Section 501(c)(3) of the Internal Revenue Code (IRC). The Institute is also exempt from state income taxes. Contributions made to the Institute are deductible by donors within the requirements of the IRC.

2. SIGNIFICANT ACCOUNTING POLICIES

The Institute prepares its financial statements in accordance with generally accepted accounting standards and principles (U.S. GAAP) established by the Financial Accounting Standards Board (FASB). References to U.S. GAAP in these notes are to the FASB Accounting Standards Codification (ASC).

Estimates

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash

For the purpose of the statements of cash flows, management considers all highly liquid investments with an initial maturity of three months or less to be cash, except those funds that are included in the Institute's investments (see Note 4).

Property and Equipment and Depreciation

Property and equipment are recorded at cost when purchased or at fair value at the date of donation. Property and equipment having a value of \$5,000 or more are capitalized and are depreciated using the straight-line method over the following estimated useful lives:

Leasehold improvements	Lesser of life of lease or 10 years
Furniture and equipment	3 - 10 years

Government Contracts, Contribution Receivable and Allowance for Doubtful Accounts

The allowance for doubtful accounts is recorded based on management's analysis of specific accounts and their estimate of amounts that may be uncollectible, if any. It is the Institute's policy to charge-off uncollectible government contracts and contributions receivable when management determines the receivable will not be collected. No allowance for doubtful accounts was deemed necessary as of September 30, 2025 or 2024.

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable and Allowance for Credit Losses

The Institute records program service fees and contracted services receivables for unconditional rights to consideration arising from performance under contracts with customers. Program service fees and contracted service receivables, including billed and unbilled accounts for which the right to payment exists, are considered receivables if the right to consideration is unconditional and only the passage of time is required before the payment of that consideration is due. Any estimated uncollectible amounts are generally considered implicit price concessions which directly reduce program service fees and contracted services receivable. Changes to the estimate of the transaction price are generally recorded as adjustments to the specific program service or contracted service revenue stream in the period of the change.

It is the Institute's policy to charge-off uncollectible program service fees and contract service receivables when management determines the receivable will not be collected. Any estimates for amounts not expected to be collected based on historical experience and other circumstances are recognized as a reduction to net revenue. Such estimates are based on an analysis of historical loss experience, current receivables aging, and management's assessment of current conditions and reasonable and supportable expectation of future conditions, as well as an assessment of specific identifiable customer accounts considered at risk or uncollectible. The Institute assesses collectability by pooling receivables where similar characteristics exist and evaluates receivables individually when specific balances no longer share those risk characteristics and are considered at risk or uncollectible. Subsequent change in estimate of collectability due to a change in the financial status of a payor, is recognized as credit loss expense and presented as an operating expense. There were no material credit loss expenses for the years ended September 30, 2025 and 2024. Recoveries of accounts receivable previously written-off are recorded when received.

Fair Value Measurements

The Institute follows the accounting and disclosure standards pertaining to ASC Topic, *Fair Value Measurements*, for qualifying assets and liabilities. Fair value is defined as the price that the Institute would receive upon selling an asset or pay to settle a liability in an orderly transaction between market participants.

The Institute uses a framework for measuring fair value that includes a hierarchy that categorizes and prioritizes the sources used to measure and disclose fair value. This hierarchy is broken down into three levels based on inputs that market participants would use in valuing the financial instruments based on market data obtained from sources independent of the Institute. Inputs refer broadly to the assumptions that market participants would use in pricing the financial instrument, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the financial instrument developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset developed based on the best information available.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2025 and 2024

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value Measurements (Continued)

The three-tier hierarchy of inputs is as follows:

Level 1 - Inputs that reflect unadjusted quoted prices in active markets for identical assets at the measurement date.

Level 2 - Inputs other than quoted prices that are observable for the asset either directly or indirectly, including inputs in markets that are not considered to be active.

Level 3 - Inputs that are unobservable, and which require significant judgment or estimation.

An asset or liability's level within the framework is based upon the lowest level of any input that is significant to the fair value measurement.

Investments

Investments are recorded in the financial statements at fair value. If an investment is directly held by the Institute and an active market with quoted prices exists, the market price of an identical security is used to report fair value. Reported fair values of shares in mutual funds are based on share prices reported by the funds as of the last business day of the fiscal year. The Institute's interest in two limited liability partnerships is reported at the net asset value (NAV) reported by fund managers, which is used as a practical expedient to estimate fair value, unless it is probable that all or a portion of the investment will be sold for an amount different from NAV. As of September 30, 2025 and 2024, the Institute had no plans to sell these investments.

The Institute also received \$142,241 and \$284,000 of donated stock during the years ended September 30, 2025 and 2024, respectively. Donated stock is recorded at the fair value at the time of donation and maintained as part of the investment portfolio (see Note 4).

Statements of Activities and Changes in Net Assets

Transactions deemed by management to be ongoing, major, or central to the provision of program services are reported as revenues and expenses in the accompanying statements of activities and changes in net assets. Non-operating activity includes investment return.

Revenue Recognition

Government Contracts, Grants and Contributions

In accordance with ASC Subtopic 958-605, *Revenue Recognition*, the Institute must determine whether a contribution (or a promise) is conditional or unconditional for transactions deemed to be a contribution. A contribution is considered to be a conditional contribution if an agreement includes a barrier that must be overcome and either a right of return of assets or a right of release of a promise to transfer assets exists (see Note 10). Indicators of a barrier include a measurable performance-related barrier or other measurable barriers, a stipulation that limits discretion by the recipient on the conduct of an activity, and stipulations that are related to the purpose of the agreement. Topic 958 prescribes that the Institute should not consider probability of compliance with the barrier when determining if such awards are conditional and should be reported as conditional grant advance liabilities until such conditions are met. Assets received before the barrier is overcome are recorded as conditional advances.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2025 and 2024

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (Continued)

Government Contracts, Grants and Contributions (Continued)

The Institute's primary sources of revenue are derived from cost-reimbursable and unit-rate Federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. These contracts are considered nonreciprocal transactions because the general public receives the benefit as the result of the assets transferred. Amounts are recognized as revenue when the Institute has incurred expenditures in compliance with specific contract or grant provisions.

Grants and contributions and United Way allocations are recorded as revenue and net assets without donor restrictions when unconditionally committed. Grants and contributions with donor restrictions are recorded as revenues and net assets with donor restrictions when unconditionally received or pledged. Net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in statements of activities and changes in net assets as net assets released from restrictions as costs are incurred, time or program restrictions have lapsed, or capital improvements have been placed into service.

Special events revenue, included in grants and contributions in the accompanying statements of activities and changes in net assets, is from the Institute's ability to host fundraising events. Special event income consists of both contributions and sales. The contribution portion of the special event income is recognized as revenue when unconditionally committed or received in accordance with Topic 958. Special event contributions are considered donor restricted if the proceeds of the event are restricted for specific purposes or time periods at the time of the event.

The sales portion of the special event income is recognized in accordance with *Revenue from Contracts with Customers* (Topic 606) and is derived from various components, including ticket sales from fundraising events held in which the transaction price is determined annually. Registration fees for these events are set by the Institute and have not been allocated as the events are each considered to be separate performance obligations. The fee portion for these events is immaterial and is included with the contribution portion within grants and contributions.

Revenue from Contracts with Customers - Topic 606

The Institute generally measures revenue from exchange transactions based on the amount of consideration the Institute expects to be entitled for the transfer of goods or services to a customer, then recognizes this revenue when or as the Institute satisfies its performance obligations under a contract.

The Institute recognized program service fees for legal and translation services provided for clients, in which the clients either pay for the services themselves or are sponsored by corporations, depending on the service provided. Program service fees generally consist of a single performance obligation to provide services, and agreements with clients do not contain variable consideration. Accordingly, program service fees are recognized at a point in time, which is also when the performance obligation is satisfied. The transaction price is a fixed fee based upon the service provided, which is established by management based on hourly rates and expected number of hours to complete the service.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2025 and 2024

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (Continued)

Revenue from Contracts with Customers - Topic 606 (Continued)

Contracted services revenue consists of various training and education service programs provided to immigrants and refugees that span over several months based on the nature of the program or course. There is a single performance obligation for all programs, which consists of the completion of the training and education program or course and related events. Revenue is recognized ratably over the period of the program or course, and the transaction price is based on fixed quoted prices. The contract amount may vary based upon the number of participants in the program and the rate per participant. Generally, a fixed-fee contract is signed by either an individual participant in the program or an organization sponsoring the individuals. The transaction price is determined based upon hourly rates established by management and the number of hours estimated to complete a contract.

Accounts receivable related to revenue from contracts with customers was \$79,289 on October 1, 2023.

Other

Investment return consists of interest, dividends, and realized and unrealized gains and losses. Interest income is recorded as earned and dividend income is recorded on the ex-dividend date. Realized gains and losses on investment transactions are recorded based on the average cost method. Unrealized gains and losses are recorded based on changes in fair value. All other revenue is recognized as earned.

Right-of-Use Asset - Operating Leases and Operating Lease Liabilities

The Institute determines if an arrangement is a lease or contains a lease at inception of a contract. A contract is determined to be a lease or contain a lease if the contract conveys the right to control the use of identified property, plant or equipment (an identified asset) in exchange for consideration. The Institute determines such assets are leased because the Institute has the right to obtain substantially all of the economic benefits from and the right to direct the use of the identified asset. The Institute's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

In evaluating its contracts, the Institute separately identifies lease and non-lease components, such as common area and other maintenance costs, in calculating the right-of-use (ROU) assets and lease liabilities for its office space. The Institute has elected the practical expedient to combine lease and non-lease components and classifies the contract as a lease if consideration in the contract allocated to the lease component is greater than the consideration allocated to the non-lease component.

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

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Right-of-Use Asset - Operating Leases and Operating Lease Liabilities (Continued)

At lease inception, the lease liability is measured at the present value of the lease payments over the lease term. The ROU asset equals the lease liability adjusted for any initial direct costs, prepaid or deferred rent, and lease incentives. The Institute uses the implicit rate when readily determinable. As most leases do not provide an implicit rate, to determine the present value of lease payments, management uses the risk-free rate at lease commencement.

In determining lease terms, lease agreements which include options to extend the lease are considered in the determination of the ROU asset and lease liability when it is reasonably certain that the Institute will exercise that option. Lease expense is generally recognized on a straight-line basis over the lease term.

The Institute has elected not to record leases with an initial term of twelve months or less on the statements of financial position. Lease expense on such leases is recognized on a straight-line basis over the lease term.

Expense Allocations

Program expenses include direct expenses, as well as indirect expenses, which are allocated based upon management's estimate of the percentage attributable to each program. Expenses related directly to a program or supporting function are charged to that function, while all other expenses are allocated based upon management's estimate of the percentage attributable to each function.

Certain categories of expenses are attributable to more than one program or supporting function and are allocated on a reasonable basis that is consistently applied. The expenses that are allocated are salaries, payroll taxes and fringe benefits, which are allocated on the basis of estimates of time and effort; occupancy and depreciation, which are allocated on a square footage basis; and indirect other operating expenses, which are allocated based on management's estimate of usage.

Advertising Costs

Costs incurred for producing and communicating advertising are expensed when incurred and are reflected as advertising in the accompanying statements of functional expenses.

Donated Goods and Services

In-kind contributions are reflected as contributions at their fair value of the goods and services received, at date of donation, and are reported as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. The Institute is the recipient of donated goods and services which were received in 2025 and 2024, without donor restrictions. These amounts have been reported as both donated goods and services in the accompanying statements of activities and changes in net assets and statements of functional expenses. The Institute recognizes the fair value of contributed services received if such services: a) create or enhance nonfinancial assets or b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not contributed. Donated services are valued at the standard hourly rates charged for those services. Donated goods are valued at the wholesale prices that would be received for selling similar products.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2025 and 2024

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donated Goods and Services (Continued)

Donated services and goods consisted of the following for the years ended September 30:

	<u>2025</u>	<u>2024</u>
Donated services	\$ 1,063,010	\$ 664,804
Donated goods	<u>50,622</u>	<u>37,382</u>
	<u>\$ 1,113,632</u>	<u>\$ 702,186</u>

The Institute also receives a substantial amount of donated administrative services. Many individuals volunteer their time and perform a variety of tasks that help the Institute accomplish its goals. These services do not meet the criteria for recognition as contributed services under U.S. GAAP and, accordingly, are not included in the accompanying financial statements.

Income Taxes

The Institute accounts for uncertainty in income taxes in accordance with ASC Topic, *Income Taxes*. This standard clarifies the accounting for uncertainty in tax positions and prescribes a recognition threshold and measurement attribute for the financial statements regarding a tax position taken or expected to be taken in a tax return. The Institute has determined that there are no uncertain tax positions which qualify for either recognition or disclosure in the financial statements at September 30, 2025 or 2024. The Institute's information returns are subject to examination by the Federal and state jurisdictions.

Subsequent Events

Subsequent events have been evaluated through March 5, 2026, which is the date the financial statements were available to be issued. See Notes 14 for subsequent event disclosures.

Net Assets

Net Assets Without Donor Restrictions:

Net assets without donor restrictions are those net resources that bear no external restrictions and are generally available for use by the Institute. The Institute has grouped its net assets without donor restrictions into the following categories:

Operating - represents funds available to carry on the operations of the Institute.

Property and equipment - reflect and account for the activities relating to the Institute's property and equipment and ROU assets - operating, net of related liabilities.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2025 and 2024

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets (Continued)

Net Assets With Donor Restrictions:

The Institute receives contributions and grants that are designated by donors for specific purposes or time periods. These contributions are recorded as net assets with donor restrictions until they are either expended for their designated purposes or as the time restrictions lapse.

Net assets with donor restrictions consist of the following at September 30:

	<u>2025</u>	<u>2024</u>
Time restricted	\$ 5,079,248	\$ 6,136,745
Purpose restricted	<u>122,431</u>	<u>489,572</u>
	<u>\$ 5,201,679</u>	<u>\$ 6,626,317</u>

3. RETIREMENT PLAN

The Institute has a defined contribution retirement plan covering all eligible employees over the age of twenty-one who have completed a minimum of 1,000 hours of service within one of their first two years of employment. Employee contributions are vested immediately into the plan upon eligibility. The Institute made \$400,923 and \$268,747 of matching contributions to the plan during the years ended September 30, 2025 and 2024, respectively, which are included in payroll taxes and fringe benefits in the accompanying statements of functional expenses.

4. INVESTMENTS

Investments, which are stated at fair value in the accompanying statements of financial position, are as follows:

<u>2025</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market funds	<u>\$ 1,293,065</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,293,065</u>
Equity Mutual funds:				
Large Cap Blend	4,069,550	-	-	4,069,550
Foreign Large Cap Blend	3,547,207	-	-	3,547,207
Other	<u>2,414,488</u>	<u>-</u>	<u>-</u>	<u>2,414,488</u>
Total Equity Mutual funds	<u>10,031,245</u>	<u>-</u>	<u>-</u>	<u>10,031,245</u>
Fixed income	<u>2,546,610</u>	<u>-</u>	<u>-</u>	<u>2,546,610</u>
	<u>\$ 13,870,920</u>	<u>\$ -</u>	<u>\$ -</u>	13,870,920
Limited liability partnerships				<u>2,564,706</u>
Total investments				<u>\$ 16,435,626</u>

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2025 and 2024

5. INVESTMENTS (Continued)

<u>2024</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market funds	\$ 1,223,273	\$ -	\$ -	\$ 1,223,273
Equity Mutual funds:				
Large Cap Blend	3,750,718	-	-	3,750,718
Other	2,937,432	-	-	2,937,432
Foreign Large Cap Blend	<u>2,270,775</u>	<u>-</u>	<u>-</u>	<u>2,270,775</u>
Total Equity Mutual funds	<u>8,958,925</u>	<u>-</u>	<u>-</u>	<u>8,958,925</u>
Fixed income	<u>1,010,153</u>	<u>-</u>	<u>-</u>	<u>1,010,153</u>
	<u>\$ 11,192,351</u>	<u>\$ -</u>	<u>\$ -</u>	11,192,351
Limited liability partnerships				<u>2,279,544</u>
Total investments				<u>\$ 13,471,895</u>

In accordance with ASU No. 2015-07, the Institute's investments in two limited liability partnerships are valued at fair value using the NAV per share (or its equivalent) practical expedient and have not been classified in the fair value hierarchy. The fair value amounts presented above are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the accompanying statements of financial position.

Investments are reported in the accompanying statements of financial position as long-term assets based on management's intent with respect to the use of the investments.

The investments are not insured and are subject to market fluctuation.

6. CONCENTRATIONS

The Institute maintains its cash balances in one Massachusetts bank. The Federal Deposit Insurance Corporation (FDIC) insures balances at each bank up to certain amounts. At certain times during the year, cash balances exceeded the insured amounts. The Institute has supplemental coverage at one bank, which insures the portion of deposits in excess of the FDIC's limit. The Institute has not experienced any losses in such accounts. Management believes the Institute is not exposed to any significant credit risk on its operating cash balance.

Funding agencies and donors exceeding 10% of the Institute's operating revenue and support (excluding donated goods and services) or government contracts, contributions and accounts receivables as of and for the years ended September 30, 2025 and 2024, are as follows:

<u>Funder</u>	<u>Operating Revenue and Support %</u>		<u>Government Contracts, Contributions and Accounts Receivables %</u>	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Commonwealth of Massachusetts	35%	26%	18%	14%
U.S. Committee for Refugees and Immigrants	32%	32%	16%	23%
Individual Donor	-	10%	-	49%

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2025 and 2024

7. FUNDING

The Institute receives a significant portion of its funding from government agencies. These contracts are subject to audit by these government agencies. In the opinion of management, the results of such audits, if any, will not have a material effect on the financial position of the Institute as of September 30, 2025 and 2024, or on the changes in its net assets for the years then ended.

Beginning on January 20, 2025, and continuing through the first year of his presidency, President Donald J. Trump signed several executive orders that led to the reevaluation and realignment of U.S. programs that welcome and support refugees and humanitarian immigrants to the United States. As a result of these actions, the Institute incurred a significant reduction in Federal funding, resulting in a decrease in funding for several programs in the subsequent fiscal year. Management responded by implementing proportional cost-cutting measures aligned with the decline in revenue, while maintaining the continuum of services for the benefit of the Institute's clients.

8. LINE OF CREDIT

The Institute has a revolving line of credit agreement with Eastern Bank renewable annually for borrowing up to \$1,500,000. Interest is calculated based on the Secured Overnight Financing Rate which was 6.36% and 7.34% as of September 30, 2025 and 2024, respectively. The line of credit is secured by primarily all of the Institute's assets as defined in the agreement. There was no outstanding balance as of September 30, 2025 and 2024. The Institute must meet certain covenants as specified in the agreement. The Institute was in compliance with these covenants as of September 30, 2025 and 2024.

9. LEASES

Nature of Leases

The Institute leases its main office space in Boston, Massachusetts under an agreement that runs through July 2026. The lease included an initial three-month rent-free period. Monthly lease payments for fiscal years 2025 and 2024 were approximately \$47,000 and \$46,000, respectively, and increase throughout the term of the lease. The lease agreement also includes a tenant improvement allowance of \$1,107,822 in the form of a reimbursement for construction and related costs incurred by the Institute for leasehold improvements.

The Institute leases other program and administrative space under various operating lease agreements. Monthly lease payments under these agreements range from approximately \$2,300 to \$6,800. These leases expire at various dates through January 2033. The leases require the Institute to maintain certain insurance coverage and pay for its proportionate share of real estate taxes and operating expenses.

The Institute also has printer and copier leases with monthly payments ranging from \$192 to \$1,323. These leases expire at various dates through August 2030.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2025 and 2024

9. LEASES (Continued)

Nature of Leases (Continued)

The following summarizes the line items in the accompanying statements of functional expenses, which include the components of lease expense for the years ended September 30:

	<u>2025</u>	<u>2024</u>
Operating lease costs included in rent and utilities	\$ 650,393	\$ 687,486
Operating lease costs included in supplies and materials	23,164	14,795
Variable lease costs included in rent and utilities	253,787	212,654
Short-term lease cost included in supplies and materials	<u>13,353</u>	<u>13,353</u>
Total operating lease expense	<u>\$ 940,697</u>	<u>\$ 928,288</u>

The maturities of lease liabilities as of September 30, 2025, are as follows:

2026	\$ 705,632
2027	222,590
2028	191,257
2029	139,792
2030	139,792
Thereafter	<u>197,808</u>
Total future undiscounted lease payments	1,596,871
Less - present value discount	<u>(113,577)</u>
Present value of lease liability	<u>\$ 1,483,294</u>

The weighted-average discount rate associated with operating leases for the years ended September 30, 2025 and 2024, is 3.85% and 3.93%, respectively. The Institute's weighted-average lease term is 4.06 years and 4.24 years for the years ended September 30, 2025 and 2024, respectively.

During the years ended September 30, 2025 and 2024, cash paid for amounts included in the measurement of operating lease liabilities was \$837,889 and \$835,115, respectively, and there were \$48,836 and \$275,570, respectively, of ROU assets obtained in exchange for lease liabilities.

As of September 30, 2025, there were no material leases that have been executed but not yet commenced.

10. CONDITIONAL GOVERNMENT CONTRACTS AND GRANTS

During fiscal years 2025 and 2024, the Institute received grants and contributions (including government contracts) that contained donor-imposed conditions that represent a barrier that must be overcome, as well as a right of return of assets or release from obligations. The Institute recognizes these grants and contributions, including government contracts, when donor-imposed conditions are substantially met.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.Notes to Financial Statements
September 30, 2025 and 2024**10. CONDITIONAL GOVERNMENT CONTRACTS AND GRANTS (Continued)**

Conditional promises to give consist of the following at September 30:

	<u>2025</u>	<u>2024</u>
Incurring qualifying expenses	\$ 746,515	\$ 1,878,708
Subject to measurable performance barriers	<u>81,233</u>	<u>1,061,997</u>
Total conditional promises to give	<u>\$ 827,748</u>	<u>\$ 2,940,705</u>

11. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Institute's financial assets available within one year from the statements of financial position date for general operating expenses are as follows at September 30:

	<u>2025</u>	<u>2024</u>
Cash	\$ 1,649,073	\$ 1,268,297
Current portion of government contracts and contributions receivable	5,169,894	6,111,864
Accounts receivable	<u>91,403</u>	<u>162,220</u>
	6,910,370	7,542,381
Less - donor restricted cash and contributions receivable	<u>122,431</u>	<u>489,573</u>
Total financial assets and liquidity resources available within one year	<u>\$ 6,787,939</u>	<u>\$ 7,052,808</u>

The Institute is substantially supported by grants and contributions without donor restrictions and government contracts. As part of the Institute's liquidity management, the Institute has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Institute has \$13,870,921 and \$11,192,351 of readily available investments as of September 30, 2025 and 2024, respectively, should there be an unanticipated cash flow need. In the event of an unanticipated liquidity need, the Institute could also draw upon a \$1,500,000 available line of credit (see Note 6).

12. PROPERTY AND EQUIPMENT AND DEPRECIATION

Property and equipment consist of the following as of September 30:

	<u>2025</u>	<u>2024</u>
Leasehold improvements	\$ 2,827,421	\$ 2,801,365
Furniture and equipment	509,327	526,202
Construction in progress	<u>158,183</u>	<u>-</u>
	3,494,931	3,327,567
Less - accumulated depreciation	<u>2,498,728</u>	<u>2,216,491</u>
Net property and equipment	<u>\$ 996,203</u>	<u>\$ 1,111,076</u>

Construction in progress includes pre-acquisition costs relative to the 585 Middlesex Street property (see Note 14). This project is expected to be placed in service during fiscal year 2026, at which point the Institute will begin depreciating the underlying asset.

Depreciation expense was \$327,671 and \$319,517 for the years ended September 30, 2025 and 2024, respectively.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2025 and 2024

13. GOVERNMENT CONTRACTS AND CONTRIBUTIONS RECEIVABLE

Government contracts and contributions receivable are expected to be collected as follows at September 30:

	<u>2025</u>	<u>2024</u>
Due in one year	\$ 5,169,894	\$ 6,111,864
Due in two years	1,150,000	1,513,333
Due in three years	1,150,000	1,020,000
Due in four years and thereafter	<u>1,150,000</u>	<u>2,000,000</u>
	8,619,894	10,645,197
Less - discount	242,832	352,987
Less - current portion	<u>5,169,894</u>	<u>6,111,864</u>
	<u>\$ 3,207,168</u>	<u>\$ 4,180,346</u>

The discount recorded on amounts to be collected in future years was calculated using a rate of 3.74% and 3.58% for the years ended September 30, 2025 and 2024, respectively.

14. SUBSEQUENT EVENT

Subsequent to year end, in October 2025, the Institute acquired \$2,030,000 of tax-exempt bonds issued by the Massachusetts Development Finance Agency. The bonds were used to finance the acquisition of 585 Middlesex Street, Lowell, Massachusetts for a total purchase price of \$2,900,000. The Institute's purpose for the property is to consolidate programming space. The bonds will mature in October 2045 and bear interest of 5%.

15. RECLASSIFICATION

Certain amounts in the fiscal year 2024 financial statements have been reclassified to conform with the fiscal year 2025 presentation.

Joseph Gilbert

Education

University of New Hampshire, Durham, NH

M.A., Languages and Linguistics, September 2019

M.F.A. in Writing, Fiction concentration, May 2013.

B.A. English, Philosophy minor, cum laude May 2006.

Experience

International Institute of New England (IINE)

- Education Manager, Manchester NH, Sept. 2022 - present.
 - Supervising team of English language instructors and staff, monitoring student enrollments and progress, maintaining compliance with NH Department of Education Adult Education, coordinating with other IINE programs as needed.

University of New Hampshire (UNH), June 2012 - December 2021

- Adjunct Faculty in English, Spring - Fall 2021
- Lecturer in English, Fall 2018 - Spring 2020.
- ESL Institute Lecturer, Fall 2015 - Summer 2018
- Department of English Graduate Instructor, Fall 2013 - Spring 2015
- Connors Writing Center Core Staff, Spring 2015
- Connors Writing Center Graduate and ESL Writing Assistant, Fall 2013 - Spring 2015
- ESL Institute tutor, Summer 2012 - Summer 2013

St. Thomas Aquinas High School, Dover, NH

- Substitute teacher, Fall 2006 - Spring 2011

Select Professional Development

- Active shooter training, Manchester NH Police Department, February 2023
- “Antisocial Language Teaching,” webinar and facilitated workshop, January 2023.
- EARN Partnership training, “Forming and Operating Effective Partnerships for Immigrant Immigration,” webinar, November 2022
- Northern New England TESOL annual conferences, November 2022, 2019, 2017
- Administrative Training and Teaching with Burlington English, webinar, October 2022
- UNH Faculty Instructional Technology Summer Institute, conference, June 2018
- UNH Safe Zones training, March 2017

Select Service and Presentations

- Executive Committee Member At Large, UNH Lecturers United, AAUP, 2019 - 2020
- Presenter, “Language Ownership and Identity in Personal Essay Writing.” NNETESOL Annual Conference, Portland, ME, November 2019.
- UNH First-year writing pedagogical diversity initiative, Summer 2019

- Faculty Adviser, UNH HELP multilingual peer tutoring, Spring 2018 - Spring 2019
- UNH ESL Institute Curriculum Committee, Fall 2016 - Spring 2018
- UNH Graduate Council, Graduate Council Masters' Committee, Fall 2012 - Spring 2014

Languages

French (conversational, intermediate reading)

Spanish (elementary)

Educational Platforms

Canvas (expert)

BlackBoard

Burlington English

Data Management Systems

Banner

LACES

Apricot

Standardized Tests

TABE

TOEFL

BEST Literacy

Education

University of New Hampshire, Durham, NH, 2023 - 2025

Master of Social Work

Honor Societies: Phi Alpha, Tri-Alpha

University of New Hampshire, Durham, NH, 2017 - 2021

Bachelor of Arts in Psychology, *Magna cum laude*

Minors in Physics, Anthropology, and History

Scholarly activity

Jean, H. (2020). Higher Education and the Workforce in NH. *Spectrum*, 9(1).

<https://scholars.unh.edu/spectrum/vol9/iss1/3>

Professional Experience

International Institute of New England

Education Manager (January 2024 - Present)

- ❖ Supervise IINE's LNA and ESOL 4 Healthcare programs and ensure that the programs are meeting performance targets.
- ❖ Mentor healthcare program instructors on curriculum development, supporting diverse student needs, and working with our community partners.
- ❖ Work with healthcare program instructors to ensure that the curriculum utilizes the most effective teaching methods and incorporates College and Career Readiness Standards.
- ❖ Supervises the intake and assessment specialist.
- ❖ Ensure that all prospective students get contacted and complete intakes promptly.
- ❖ Ensure all physical student records are kept up to date and all Education Team data is entered promptly and accurately.
- ❖ Use education program data to find ways to further improve ESOL classes and over all program admin.
- ❖ Run WIOA Adult meet and greets for IINE clients and English language learners in the community.
- ❖ Explore ways to engage new segments of the English language learner community, such as newly graduated high schoolers and those in college ESOL courses, in the WIOA Adult program.
- ❖ Facilitate meetings between IINE and WIOA Adult to discuss how to better serve the English Language Learner community.
- ❖ Develop curriculum for new ESOL classes and programming.
- ❖ Network with community/employer partners and explore potential partnerships.

- ❖ Attend community meetings such as Granite PARTNERS meeting and ESOL Providers Group meeting to advocate for the needs of IINE's students and explore ways to solve problems facing the ELL population.

Career Navigator (July 2022 - December 2023)

- ❖ Planned, recruited for, and taught IINE's LNA for Success Program.
- ❖ Continually revised the LNA program curriculum to include new teaching techniques and improve alignment with IET guidelines.
- ❖ Provided follow up services to students including career and education counseling and completing quarterly follow up with students for 1 year after exit.
- ❖ Maintained long term LNA program data, completed program data entry, and used program data to advocate for program improvements.
- ❖ Worked with community partners, such as Manchester Community College and WIOA Adult, to make their programs more accessible to ESL Students.
- ❖ Made connections with new community partners and employers to increase opportunities for LNA students.
- ❖ Worked with Elliot Hospital to start the ESOL 4 Healthcare program, an onsite ESOL class for Elliot Hospital employees.
- ❖ Wrote a healthcare focused beginner level curriculum to prepare students for Elliot Hospital apprenticeship programs.
- ❖ Wrote weekly program updates and completed testing and data entry for the ESOL 4 Healthcare program.
- ❖ Expanded ESOL 4 Healthcare program to Catholic Medical Center.
- ❖ Worked with other Career Navigators to refer eligible students to WIOA Adult for further career training.
- ❖ Wrote curriculum for a mini job readiness course for students entering WIOA Adult.
- ❖ Mentored colleagues on Apricot and LACES Data Entry, Canvas, and teaching skills training courses.
- ❖ Shared best practices and success stories with other adult education centers and community partners.
- ❖ Worked with Manchester Adult High School on a proposal to award LNA for Success students high school credit for completing the LNA Program.

Skills Training Specialist (August 2021-July 2022)

- ❖ Recruited, registered, and retained cohorts of 8 LNA students.
- ❖ Completed intakes, post tests, and data entry for the LNA program.
- ❖ Developed a curriculum based on the LNA textbook to teach students the English grammar, vocabulary, and study skills necessary for college.
- ❖ Created and maintained a Canvas or Google Classroom course, including assignments, quizzes, and study materials for each LNA cohort.

JACINTA JOSEPHS



WORK EXPERIENCE

ESOL Instructor

2023 — Present

International Institute of New England - Manchester NH

- I teach on-site and remote ESOL classes to Beginner and Intermediate level students.
- I log student attendance and input student information to Apricot.
- I plan classes, design exercises, and organize educational presentations and events.
- I participate in team meetings and discuss curriculum, teaching strategies, and more.
- I regularly better myself as a teacher with Professional Development courses.

On-Site ESOL Teacher

2023

Second Start - Concord NH

- I aided in implementing a new on-site WIOA funded ESOL class for foreign language employees at Watt's Water Works in Franklin, NH.
- I taught Basic Level English 2x/week to the on-site ESL class (10-13 adult students).
- I designed the class curriculum, using the *Burlington English* curriculum as a base and incorporating relevant work, financial, and social vocabulary.
- I logged and submitted student attendance for WIOA.

ESOL Teacher

2021 — 2023

Nashua Adult Learning Center - Nashua NH

- I taught Basic Level English, 2-4 evening classes per week. My class sizes averaged between 10 and 25 students. The students were all Basic or Literacy level adult immigrants.
- I planned classes, using a mixture of the *Stand Out* curriculum, the *Burlington English* platform, and other independent sources.
- I input and tracked student attendance on LACES.
- I attended staff meetings and participated in professional development training.

EDUCATION

Boston College

BA in English, Minor in Hispanic Studies
Dean's List First Honors

Universidad de San Francisco de Quito

Quito, Ecuador
Exchange Student

SKILLS & CERTIFICATIONS

Computers:

Apple & Microsoft Operating Systems
Microsoft & Google Suites
Adobe

Languages:

English: *Native*
Spanish: *Proficient*

HENRY HARRIS, MSW

Dedicated professional serving youth, families and communities in need through program development and operations, clinical counseling and supervision, K-12 afterschool programming and community partnerships.

PROFESSIONAL EXPERIENCE

INTERNATIONAL INSTITUTE OF NEW ENGLAND, Manchester, NH

2021-Present

Managing Director

Provide site leadership and data-driven/outcome focused program management for one of the largest human services organizations for New Americans in the region, including case management, youth and family services, English for Speakers of Other Languages (ESOL), employment and skills training, and immigration legal services.

- Manage the planning, development, implementation, ongoing modifications and grant compliance of all programs, including policy setting, regular assessments, data collection and reporting
- Monitor and document program effectiveness and outcomes to reflect contractual obligations and ensure responsiveness to client needs in alignment with IINEs mission and goals
- Partner with the Chief Program Officer and Chief Institutional Advancement Office to achieve translation and interpreting revenue targets, as well as develop new programming in the areas of education, employment, skills training, community services, and citizenship that are financially sustainable
- Build and maintain relationships and partnerships with community-based and student-serving organizations
- Manage program and expense allocations across all contracts and grants, ensuring accuracy and accountability
 - Draft annual site budget in concert with the Finance Department, Chief Program Officer and Chief Institutional Advancement Officer
- Recruit, supervise and evaluate staff at the New Hampshire site, including program interns and volunteers
- Provide professional development opportunities that align with staff and program needs, contractual regulations, and emerging trends in the community
- Identify client and program stories that can be highlighted in marketing communications materials
- Maintain relationships with community leaders, funders, employer partners and stakeholders
- Collaborate regularly with IINE Development, Institutional Advancement and Marketing staff

SOUTHERN NEW HAMPSHIRE SERVICES, Manchester, NH

2013-2021

Client Services and Community Outreach Director

Leadership role managing agency programs and coordinating with government officials and local businesses in the areas of health, nutrition, housing, employment assistance and crisis response.

- Oversaw clinical supervision for Mary's House, a subsidized single-room apartment complex for homeless women in need of a safe and supportive living environment
- Managed the summer food program, including site selection, operations, marketing and meal delivery Foster community partnerships, including a \$25K donation from Hannaford Charitable Foundation
- Collaborated on submissions, compliance, reporting and evaluation for the Community Services Block Grant program Develop referral networks and support client participants in the YouthBuild vocational education and training program Present regular updates, feedback and recommendations to the executive leadership team and board of directors

- Created and implemented a crisis helpline referring clients to services during the COVID-19 pandemic, resulting in over 5K inquiries and distribution of over \$1M in rent, mortgage and utilities assistance to protect clients from eviction

ANNIE E. CASEY FOUNDATION, Concord, NH

2003-2013

Franklin Resource Center Program Director

Directed the Franklin Celebrates program, providing afterschool and summer programming opportunities for at-risk middle and high school students and their families in Franklin, NH.

- Managed outdoor recreational and academic offerings designed to engage students and foster independence while providing advocacy and support
- Recruited and motivated a staff of teachers, tutors and volunteers
- Led 21st Century Grant curriculum development and managed operations and funding goals
- Engaged difficult-to-reach students via adventure-based activities that also met state physical education requirements Consulted on the Positive Behavioral Interventions and Supports team
- Presented at conferences and collaborated with partner agencies, SAU officials and area healthcare professionals to improve program quality

Casey Family Services Family Support Specialist

Managed a caseload of foster children and families, including clinical assessment, documentation, counseling, in-home therapy, court advocacy, family strengthening programs, rehabilitation and resource referrals.

- Recruited foster families and provided and training and reunification support
- Piloted an aversion program with court-appointed foster children utilizing Trauma Focused Cognitive Behavioral Therapy and anger management techniques
- Counseled clients on Individual Service Options, Home-Based Therapy, Accelerated Unification Model, Play Therapy and 3-5-7 Therapeutic Techniques

THE COUNSELING CENTER OF NASHUA, Nashua, NH

2001 - 2003

Neuropsychological Technician

- Assessed clients of all ages via neuropsychological tests and observations for developmental and cognitive disorders
- Collaborated and shared clinical observations and diagnostic recommendations with reporting and feedback sessions

EDUCATION

Master of Social Work, University of New Hampshire, 2014

Clinical internship at the Payson Center for Cancer, Concord, NH

Bachelor of Arts, Psychology, Rivier College, 2002, Academic Honors

CERTIFICATIONS

NH DHHS Disaster Behavioral Health Response Team (2010-2020)

NAMI Suicide Prevention Trainer (2014)

G = Good Standing; X = Not in Good Standing; S = Suspended

Reg. No.	Charity Name	Address	City	State	Zip	Status	Report Due
14980	International City/County Management Association	316 Mountain Ave SWRoanoke, VA 24016	Roanoke	VA	24016	G	5/15/2026
35122	International College of Dentists	615 S. Saginaw Street, Suite 3008	Flint	MI	48502	G	5/15/2026
19070	International Community Foundation	2505 N Avenue	National City	CA	91950	G	5/15/2026
16735	International Concern for Children Foundation	15 Baker Road	Epping	NH	03042	G	5/15/2026
13227	International Conservation Caucus Foundation	1200 Potomac Street, NW	Washington	DC	20007	G	5/15/2026
31615	International Consortium of Investigative Journalists, Inc.	1730 Rhode Island Ave NW Ste 317Washington, DC 20036	Washington	DC	20036	X	5/15/2025
17873	International Council of Shopping Centers Foundation, Inc.	1251 Avenue of the Americas, 45th FloorNew York, NY	New York	NY	10020	G	5/15/2026
15339	International Crane Foundation, Inc.	316 Mountain Avenue SW	Roanoke	VA	24016	G	8/15/2026
19677	International Crisis Aid	PO Box 510167	St. Louis	MO	63151-0167	G	5/15/2026
34301	International Dark-Sky Association, Inc.	5049 East Broadway Boulevard, Suite 105Tucson, AZ 85711	Tucson	AZ	85711	G	5/15/2026
19608	International Disaster Emergency Service, Inc.	355 Park 32 West Dr.Noblesville, IN 46062-9218	Noblesville	IN	46062-9218	G	5/15/2026
33281	International End of Life Doula Association	C/O 3675 Crestwood Parkway NW, Suite 350	Duluth	GA	30096	G	5/15/2026
13268	International Essential Tremor Foundation	PO Box 14005	Lenexa	KS	66285-4005	G	8/15/2026
12429	International Eye Foundation	10801 Connecticut Avenue	Kensington	MD	20895-2134	G	11/14/2026
16639	International F O P Association, Inc.	1520 Clay Street, Suite H-2	North Kansas City	MO	64116	G	5/15/2026
10604	International Fellowship of Christians & Jews, Inc.	303 E Wacker Dr., Suite 2300Chicago, IL 60601	Chicago	IL	60601	G	5/15/2026
19118	International Fellowship of Evangelical Students/USA, Inc	PO Box 46007Madison, WI 53744	Madison	WI	53744	G	5/15/2026
34260	International Foundation for CDKL5 Research	C/O 3675 Crestwood Parkway, Suite 350	Duluth	GA	30096	G	5/15/2026
15352	International Foundation for Gastrointestinal Disorders Inc	537 Long Point Rd Ste 101Mount Pleasant, SC 29466	Mount Pleasant	SC	29466	G	5/15/2026
1550	International Fund for Animal Welfare, Inc.	290 Summer Street	Yarmouth Port	MA	02675	G	5/15/2026
3301	International Honor Society of Nursing Foundation, Inc.	550 West North Street	Indianapolis	IN	46202	G	11/14/2026
30009	International House	2299 Piedmont AvenueBerkeley, CA 94720	Berkeley	CA	94720	G	5/15/2026
13499	International Institute for Integrated Health & Higher Consciousness	251 Crandon Boulevard Suite 107	Biscayne	FL	33149	G	5/15/2026
14017	International Institute of New England, Inc.	2 Boylston Street, 3rd FL	Boston	MA	02116	G	8/15/2026
12078	International Justice Mission	PO Box 2227Arlington, VA 22202	Arlington	VA	22202	G	8/15/2026
31573	International Literacy Association	PO Box 8139	Newark	DE	19714-8139	G	11/14/2026
12203	International Medical Corps	12400 Wilshire Boulevard, Suite 1500	Los Angeles	CA	90025	G	11/14/2025
32294	International Messengers	110 Orchard StClear Lake, IA 50428	Clear Lake	IA	50428	G	5/15/2026
13796	International Minority Hub	1 New Hampshire Avenue, Suite 125	Newington	NH	03801	X	5/15/2019
33212	International Mountain Bicycling Association	1035 Pearl Street, Suite 317Boulder, CO 80302	Boulder	CO	80302	G	11/15/2025
17089	International Myeloma Foundation	4400 Coldwater Canyon Avenue, Suite 300	Studio City	CA	91604	G	2/15/2026
3866	International Network of Resource Information Centers	719 Town House Road	Cornish	NH	03745	G	5/15/2026
34929	International OCD Foundation New Hampshire Affiliate	422 Central Avenue Unit 178	Dover	NH	03820	X	5/15/2025