59 - 9/2/26

Caitlin D. Davis
Commissioner

Richard K. Sala
Deputy Commissioner

STATE OF NEW HAMPSHIRE
Department of Education
25 Hall Street
Concord, NH 03301
TEL. (603) 271-3495

July 31, 2026

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

REQUESTED ACTION

Authorize the Department of Education Division of Learner Support, Office of Adult Education to enter into a grant agreement with America's Youth Teenage Unemployment Reduction Network, Inc. (dba My Turn) (VC# 166581) of Manchester, New Hampshire in an amount not to exceed $80,979.59 to provide adult education and literacy programs as defined under the Workforce Innovation and Opportunity Act of 2014, effective upon Governor and Council approval through September 30, 2026. **100% Federal Funds.**

Funds are available in the following account for Fiscal Year 2027 as follows:

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

Fiscal Year	Class / Account	Class Title	Amount
2027	072-500575	Grants Federal	$80,979.59
		Total	$80,979.59

EXPLANATION

America's Youth Teenage Unemployment Reduction Network, Inc. (dba My Turn) was a recipient of Adult Education and Family Literacy Act (AEFLA) funding as part of the competitive three-year award cycle 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. Fifteen applications were received and reviewed using the criteria and scoring rubric in the RFA for evaluating the applications (See Attachment A). A total of fourteen applications met the criteria for funding and surpassed the minimum score on the application rubric, and one application did not meet the minimum required score to receive an award. Grants will be awarded to: seven to nonprofit agencies and seven to local education agencies. Based on funds available America's Youth Teenage Unemployment Reduction Network, Inc. will receive $80,979.59.

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 grant agreement 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

Attachment A

Bid Scoring Summary Sheet

Adult Education and Literacy Activities Request for Applications (RFA) – Redistribution Grant

Criteria for Evaluation and Scoring	Potential Points	My Turn	Dover Adult Learning Center	Keene Community Education	Lebanon Adult Education	International Institute of New England	Holy Cross Family Learning Center	Nashua Adult Learning Center	Pemi-Baked (Plymouth)
Proposed Price		$80,074.45	$104,650.03	$32,095.06	$56,657.75	$169,119.32	$20,729.97	$208,020.09	$25,702.04
Priority 1: The applicant exceeded ALL of the negotiated targets for the following performance measures in Fiscal Year 2025: 1. Measurable Skill Gains 2. Post-test rate; and/or 3. Employment outcomes in three of four primary indicators of performance	15	10	6.25	10	11.25	13.75	15	6.25	8.75
Priority 2: The applicant's proportion of high school equivalency completions is between 30-50%	15	15	10	3.75	0	0	0	6.25	5
Detailed Plan: Applicant provides detailed explanation that meets ALL of the required WIOA components described in the RFA Summary Description	15	15	15	15	15	15	13.75	15	15
Budget	10	7.5	7.5	10	10	7.5	7.5	7.5	6.25
Total Points Awarded:	**55**	**47.5**	**38.75**	**38.75**	**36.25**	**36.25**	**36.35**	**35**	**35**

Criteria for Evaluation and Scoring	Potential Points	Salem Adult Education	Second Start AEL	Second Start Statewide Online	SNHS - ENA	Derry Adult Education	Carroll County Adult Education	Laconia Adult Education
Proposed Price		$6,822.00	$5,326.49	$13,502.83	$39,367.34	$37,851.67	$66,928.27	$7,709.82
Priority 1: The applicant exceeded ALL of the negotiated targets for the following performance measures in Fiscal Year 2025: 1. Measurable Skill Gains 2. Post-test rate; and/or 3. Employment outcomes in three of four primary indicators of performance	15	11.25	10	8.75	11.25	15	11.25	0
Priority 2: The applicant's proportion of high school equivalency completions is between 30-50%	15	0	0	0	0	0	1.25	0
Detailed Plan: Applicant provides detailed explanation that meets ALL of the required WIOA components described in the RFA Summary Description	15	15	15	15	15	11.25	11.25	10
Budget	10	8.75	10	10	7.5	7.5	5	7.5
Total Points Awarded:	**55**	**35**	**35**	**33.75**	**33.75**	**33.75**	**28.75**	**17.5**

Name of Reviewers	Department/Organization
Jeffry Beard	State CTE Director - Department of Education, Office of Career and Technical Education
Lynette Lawrence	Education Consultant – Department of Education, Bureau of Special Education Support
Amy Aiello	Education Consultant – Department of Education, Bureau of Special Education Support
Stephanie Gray-Lemay	Education Consultant - Department of Education, Office of Career and Technical Education
JoAnn Marchant	Education Consultant – Department of Education, Bureau of Special Education Support
Whitney McVeigh	Education Consultant – Department of Education, Bureau of Instructional Support
Nicole Levesque	Work-Based Learning Coordinator - Department of Education, Office of Career and Technical Education
Diane Lewis	Education Consultant - Department of Education, Office of Career and Technical Education
Anne Wallace	Mathematics/STEM Specialist - Department of Education, Bureau of Instructional Support

Review Process

Scoring review occurred from January 5, 2026, through January 16, 2026. Applications were reviewed and scored individually by reviewers. The final score for each vendor was awarded based on an average of individual reviewer scores. There were 15 applications received and 14 applications were awarded grants based on meeting the RFA criteria and the minimum cut score of 25 points. The remaining application did not receive an award due to not meeting the minimum cut score.

GRANT AGREEMENT

The State of New Hampshire and the Grantee hereby
Mutually agree as follows:
GENERAL PROVISIONS

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Education		**1.2. State Agency Address** 25 Hall Street Concord, NH 03301	
1.3. Grantee Name America's Youth Teenage Unemployment Reduction Network, Inc		**1.4. Grantee Address** 340 Granite St Manchester, NH 03102	
1.5 Grantee Phone # 6033213416	**1.6. Account Number** See Exhibit C	**1.7. Completion Date** 09/30/2026	**1.8. Grant Limitation** $80,979.59
1.9. Grant Officer for State Agency Chrissy Vander Hook		**1.10. State Agency Telephone Number** 1-603-271-2065	
If Grantee is a municipality or village district: **"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."**			
1.11. Grantee Signature 1		**1.12. Name & Title of Grantee Signor 1** Allison Joseph Executive Director	
Grantee Signature 2		**Name & Title of Grantee Signor 2**	
Grantee Signature 3		**Name & Title of Grantee Signor 3**	
1.13. State Agency Signature(s) 8/11/26		**1.14. Name & Title of State Agency Signor(s)** Caitlin D. Davis, Commissioner of Education	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) **By:** Elizabeth Brown, Attorney		**Assistant Attorney General, On:** 8 /11/ 26	
1.16. Approval by Governor and Council (if applicable) **By:**		**On:** / /	

2. SCOPE OF WORK: In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").

3. AREA COVERED. Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

4. EFFECTIVE DATE: COMPLETION OF PROJECT.

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

5. GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

6. COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

7. RECORDS and ACCOUNTS.

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership
8. with, the entity identified as the Grantee in block 1.3 of these provisions
8.1. PERSONNEL.
The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized
8.2. to perform such Project under all applicable laws.
The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with
8.3. the State, or who is a State officer or employee, elected or appointed.
The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant
9. Officer, and his/her decision on any dispute, shall be final.
9.1. DATA; RETENTION OF DATA; ACCESS.
As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date 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, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

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

11. EVENT OF DEFAULT: REMEDIES.

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

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

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

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

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

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

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

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

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

12. TERMINATION.

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.
In the event of Termination under paragraphs 10 or 12.4 of these general
12.2. provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.
In the event of Termination under paragraphs 10 or 12.4 of these general
12.3. provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.
Notwithstanding anything in this Agreement to the contrary, either the State or,
12.4. except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.
CONFLICT OF INTEREST. No officer, member of employee of the Grantee,
13. and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

Initials [handwritten initials]
Date 07/24/2026

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

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

15. ASSIGNMENT AND SUBCONTRACTS. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

16. INDEMNIFICATION. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

17. INSURANCE.

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

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

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

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

19. 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 first above given.

20. 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 Council of the State of New Hampshire, if required or by the signing State Agency.

21. CONSTRUCTION OF AGREEMENT AND TERMS. This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

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

23. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

24. SPECIAL PROVISIONS. The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

EXHIBIT A

Special Provisions

1. The Exhibits and appendices referred to in and attached to the Grant are incorporated by reference as if fully included in the text of the Grant.

    - Exhibit D: Grant Award Notification
    - Appendix 1: 2025-2026 Program Assurances
    - Appendix 2: 2025-2026 General Assurances

Initials ___

Date 07/24/2026

EXHIBIT B

Scope of Services

America's Youth Teenage Unemployment Reduction Network, Inc. (dba My Turn) in Manchester, NH will:

(1) assist adults to become literate and obtain the knowledge and skills necessary for employment and economic self-sufficiency;

(2) assist adults who are parents or family members to obtain the education and skills that:

(A) are necessary to becoming full partners in the educational development of their children; and

(B) lead to sustainable improvements in the economic opportunities for their family;

(3) assist adults in attaining a secondary school diploma and in the transition to post-secondary education and training, including through career pathways; and

(4) assist immigrants and other individuals who are English language learners in:

(A) improving their;

i. reading, writing, speaking, and comprehension skills in English; and

ii. mathematics skills; and

(B) acquiring an understanding of the American system of Government, individual freedom, and the responsibilities of citizenship. (AEFLA Section 202)

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Date 07/24/2026

EXHIBIT C

Method of Payment

Budget	**Total**
Redistribution Grant Funding	$80,979.59

Limitations on Price: The grant Agreement will not exceed $80,979.59.

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

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

Fiscal Year	Class / Account	Class Title	Amount
2027	072-500575	Grants Federal	$80,979.59
		Total	$80,979.59

Fiscal Year	2027	Total
Amount	$80,979.59	$80,979.59

Method of Payment: Grantee shall submit monthly reports in the Grants Management System (GMS) for expenses incurred for each month. Reports shall be submitted within 15 days of the following month submitted through GMS. Supporting documents for expenditures reported each month shall be clearly identified and uploaded as attachments in GMS. Reports lacking supporting documentation will be returned to the grantee with request for additional documentation.

This grant agreement shall commence upon Governor and Council approval and shall terminate on September 30, 2026.

Initials ______
Date 07/24/2026

EXHIBT D

Caitlin D. Davis
Commissioner

Richard K. Sala
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
25 Hall Street
Concord, N.H. 03301
TEL. (603) 271-3495
FAX (603) 271-1953

Exhibit D - GRANT SUBAWARD NOTIFICATION

1	**Primary Award to/by** Grant Program Name: CFDA Number: Amount of Federal Award: FAIN and Initial Date:	NH Department of Education by US Department of Labor **Adult Education and Literacy Redistribution Grant** **84.002** **$1,914,665.00** 25E55EE000098 on 07/01/2024
	SUBAWARD	
2	Recipient Name, LEA/RA ID, SAU, District and UEI:	America's Youth Teenage Unemployment Reduction Network Inc. UEI: KVE1LL6J84H8
3	Initial Award Date: Action Number & Type: Date of this Action:	Award to Commence upon Governor and Council Approval 1. Preliminary Award Date Assigned Upon Governor and Council Approval
4	Subaward Type: Project Description:	Competitive Grant Adult Education and Literacy Act Redistribution Award for WIOA-eligible participants
5	Award Period:	Period to complete activities & obligate/expend funds: 2/23/2026*-9/30/2026 *LEA subrecipients' period to complete activities and obligate/expend will begin February 23, 2026. Non-profit subrecipients' (Reporting Authority [RA]) period to complete activities and obligate/expend will begin upon approval by Governor and Council. All funds must be obligated/expended by September 30, 2026, to be eligible for reimbursement. Period to request reimbursement of expended funds: 2/23/2026**-11/14/2026 **Upon approval by Governor and Council for non-profit subrecipients (RAs).
6	Contacts:	Subrecipient: LEA Superintendent/RA Executive Director and Project Director NHED Program Administrator: Chrissy Vander Hook 603-931-0535 Chrissy.S.VanderHook@doe.nh.gov Grants Management System Contact: Courtney Frederick 603-271-6698 Courtney.L.Frederick@doe.nh.gov
7	Subaward Amount:	Previous Award Amount: 0.00 Net Change of Award Amount: $80,979.59 Updated Award Amount: $80,979.59
8	Laws, Regulations and Requirements:	EDGAR AS APPLICABLE 2 CFR AS APPLICABLE Title II of the Workforce Innovation and Opportunity Act (Adult Education and Family Literacy Act)
9	Maximum Allowed Indirect Cost Rate:	Indirect Cost Rate: 8% Max Rate: 5% Indirect Rate up to 5% (34 CFR 75.564(a)) https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/id-cost-sheet-fy26.pdf
10	Additional Federal Conditions:	Executive Order 13513 - Prohibition of Text Messaging While Driving Grantees must not use federal funds under this project in any manner that violates the United States Constitution, Title VI or Title VII of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq. or 42 U.S.C. § 2000e et seq.), Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681 et seq.), section 504 of the Rehabilitation Act (29 U.S.C. § 794), the Age Discrimination Act of 1975 (42 U.S.C. 6101 et seq.), Title II of the Americans with Disabilities Act of 1990 (42 U.S.C. § 12131 et seq.), the Boy Scouts of America Equal Access Act of 2001 (20 U.S.C. § 7905), section 117 of the Higher Education Act of 1965, as amended (20 U.S.C. § 1011f), or other applicable federal law. To the extent that a grantee uses grant funds for such unallowable activities, the Department intends to take appropriate enforcement action including under section 451 of the General Education Provisions Act (GEPA), which may include the recovery of funds under section 452 of GEPA. **This grant is not intended for research and development.**

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Date 07/24/2026

GRANT SUBAWARD NOTIFICATION (Continued)

11	Additional NHED Conditions:	Subrecipients shall be reimbursed for allowable and documented costs when they are incurred. No advance payments will be made. NHED may impose additional conditions (2 CFR 200.332(i), 2 CFR 200.208(b)(2) and (c)(3)) or take enforcement actions (2 CFR 200.339) which may delay and/or reduce reimbursement amounts. Reimbursement is not guaranteed unless NHED has approved the activity. The subrecipient shall submit a complete and accurate Certificate of Federal Expenditure worksheet no later than December 31st of each year to the NHED which will include any expenditures under this grant incurred in the prior fiscal year. A copy of the worksheet will be provided to each subrecipient by the NHED in September of each fiscal year. This award is subject to the contents of both the current version of NHED's General Assurances, Requirements and Definitions for Participation in Federal Programs document and the FY26 Federal Program Assurances as executed by the party that may legally bind the grantee listed in Block 2 above. Acceptance of this award and its related terms and conditions, is acknowledged by the grantee when reimbursement of funds is requested through the NHED Grants Management System by the grantee.
12	Access to Records and Monitoring Requirements:	The federal awarding agency, Inspectors General, the Comptroller General of the United States, and the NHED shall have the right of access to any documents, papers, or other records of the subrecipient which are pertinent to this subaward, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the subrecipient's personnel for the purpose of interview and discussion related to such documents. In addition to reviews of audits conducted in accordance with 2 CFR 200, Subpart F, monitoring procedures may include, but not be limited to, on-site visits by NHED staff, limited scope audits, and/or other procedures. Subrecipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the NHED. In the event the NHED determines that a limited scope audit of the subrecipient is appropriate, the subrecipient agrees to comply with any additional instructions provided by NHED staff to the subrecipient regarding such audit.
13	Project Closeout Requirements:	The subrecipient shall permit the NHED access to records and financial statements as necessary for audits and monitoring during the records retention period for three years after the completion of the subaward in accordance with 2 CFR 200.334.
14	Attachments	Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA) Notification to Perkins and AEFLA Grantees and Subgrantees of Updated PRWORA Interpretation of Federal Public Benefits USED Clarification of Federal Public Benefits Under the PRWORA USED Dear Colleague Letter: Reminder Regarding Prohibited Use of Federal Grants Funds for Lobbying and Allowable Membership Costs.

Caitlin D Davis

Signature of Authorizing Official
Caitlin D. Davis
New Hampshire Commissioner of Education

Date Assigned Upon Governor and Council Approval
Date

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EXPLANATION OF BLOCKS ON THIS SUBAWARD GRANT AWARD NOTIFICATION (GAN)

1. The Primary Award block identifies: the federal agency making the primary award; the Catalog of Federal Domestic Assistance (CFDA) subprogram title and associated subprogram number, the Federal Award Identification Number (FAIN), which typically changes each year; and the signature date on the initial grant primary award to NH Department of Education (NHED). As a pass-through agency, NHED is authorized to make and manage sub-awards.

2. Subaward Recipient: Legal name, physical address and UEI of the subrecipient. For large entities, the organizational unit with primary responsibility for funded activity may be identified. For subawards to multiple New Hampshire local education agencies (LEAs), an attachment showing LEA name, unique entity identifier (UEI), and subaward amount may be used. UEI shown have been provided by the subrecipient. NHED is not responsible for the correctness of UEI information.

3. Action Number: The cumulative number of steps (including this action) taken by NHED to-date to establish or modify this sub-award. Action number "01" indicates an Initial (i.e. new) Award.
   Action Type: The nature of the action (e.g. New Award, Continuation, Amount Modification, Performance Period Change, etc).
   Date of this Action: Effective date of action.

4. Subaward Type: Most subawards are categorical formula grants. Other types include project grants (generally a one-time grant for a specific purpose), block grants (which allow greater spending discretion), and research and development (R&D) grants.
   Project Description: Very brief description of the grant program.

5. Award Period: Date ranges for expending grant funds and requesting reimbursement. Included are any other time-sensitive conditions such as carry-over options and award periods for multi-year grants (3+ years).

6. Contacts: The subrecipient contact (identified by name or position) responsible for the grant administration. At least one NHED program contact is identified.

7. Subaward Amount: A subaward may have subsequent modifications that increase or decrease the amount of an award. "Award of this Action" indicates the amount of this action. A dollar amount indicates an increase. "Decrease of $xxx" or " ($xxx) " indicates a reduction in the award. "None" indicates no change in the amount. Previous Cumulative and Current Cumulative amounts are used to reconcile any change. If awards for a list of LEAs are being modified, this block will show the total net increase/decrease and an attachment will show individual subrecipient changes.

8. Laws, Regulations and Requirements: 2 CFR Part 200 applies to all federal awards. 34 CFR 76 applies to all USDE awards, although certain programs may be exempt from some sections. Program specific requirements or 34 CFR 76 exemptions are listed. Web link to laws, regulations or guidance may be included. Non-program specific regulations are at:
   http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html

9. Maximum Allowed Indirect Cost Rate: Identifies rate type - restricted, unrestricted, temporary, or de minimus; and cognizant authority (usually a federal agency) that approved the rate. When the program prohibits supplanting of non-federal funds, a restricted indirect cost rate with a cap of 8% must be used. (See 34 CRF 76.560-580.) For restricted rate programs, the 10% de minimus rate option does not apply to state and local governments or their sub-recipients. LEAs and SAUs rates may be included as an attachment.

10. Additional Federal Conditions: Federal requirements of the award that are binding upon the sub-recipient.

11. Additional NHED Conditions: Requirements imposed on the award by the NHED as the pass-through entity that are binding upon the sub-recipient.

12. Access to Records and Monitoring Requirements: This requirement allows the NHED, as the pass-through entity, and auditors to have access to the sub-recipient's records and financial statements as necessary to meet the NHED's responsibilities under 2 CFR 200.332.

13. Project Closeout Requirements: Activities that are required by either the terms of the award or as required by the NHED and are binding upon the sub-recipient.

14. Attachments: Provide the sub-recipient with any attachments required by either the federal agency making the primary award or NHED.

Signature of Authorizing Official – This sub-award is binding only when signed and dated by a State of New Hampshire official authorized to award funds for this federal program.

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UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF CAREER, TECHNICAL, AND ADULT EDUCATION

July 10, 2025

Notification to Perkins and AEFLA Grantees and Subgrantees of Updated PRWORA Interpretation of Federal Public Benefits

Dear Perkins V and Adult Education and Family Literacy Act (AEFLA) Grantees and Subgrantees:

The U.S. Department of Education (Department) values the important role that its grantees and subgrantees play in promoting career, technical, and adult education so that students receive the skills necessary to succeed in postsecondary education. On February 19, 2025, the President issued Executive Order 14218, "Ending Taxpayer Subsidization of Open Borders," which is designed to promote the rule of law, ensure that Federal public benefit programs are only provided to U.S. citizens, residents, and certain eligible nonresidents, and prevent spending of American taxpayer dollars on Federal assistance for illegal aliens. The President's Executive Order reinforces the importance of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA, P.L. 104-193), which prohibits illegal aliens and other non-qualified aliens from receiving certain Federal public benefits, including "any… *postsecondary education*… or *any similar benefit* for which payments or assistance are provided to an individual, household, or family eligibility unit…" (emphasis added).

Tomorrow, the Department will publish a Notice of Interpretation regarding PRWORA. The interpretive rule discusses how the Department interprets PRWORA with respect to career and technical education (CTE) programs authorized under the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins V), as amended, and adult education programs authorized under Title II (AEFLA) of the Workforce Innovation and Opportunity Act (WIOA) of 2014. While the interpretive rule is not binding on grantees, subgrantees, or the Department, it represents the Department's current interpretation of the law and may be used when taking enforcement actions.

The Department of Education's Interpretation of Postsecondary Education and Other Similar Benefits as Subject to PRWORA

The Department has taken several recent actions to ensure that its interpretation of Federal postsecondary education programs, or those that provide a similar benefit to the

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enumerated Federal public benefits under 8 U.S.C. § 1611(c)(1), are compliant and aligned with the purpose of PRWORA. On July 11, 2025, the Department will issue a Notice of Interpretation rescinding portions of a 1997 Dear Colleague Letter that incorrectly classified certain programs as outside the scope of PRWORA. The Notice of Interpretation clarifies that Federal programs administered by the Department that provide postsecondary education and other similar benefits to an "individual, household, or family eligibility unit," including the vast majority of postsecondary education programs authorized under the Higher Education Act of 1965, as amended; CTE programs under Perkins V; and adult education programs authorized under AEFLA are Federal public benefits subject to the citizenship verification requirements of PRWORA.

Adult Education and CTE Grantee and Subgrantee Responsibilities under PRWORA, Including Citizenship Verification

As grantees and subgrantees engaged in administering Federal public benefits through CTE programs authorized under Perkins V or the adult education programs authorized under AEFLA, your organization may be responsible for ensuring that such programs are in compliance with the citizenship verification requirements of PRWORA. Under PRWORA, states and local government agencies are required to ensure that noneligible illegal aliens do not receive assistance or payments from federally funded programs.

As described within the Department's Notice of Interpretation, this explicit prohibition includes funding to any postsecondary education or other similar benefits funded wholly or in-part, or directly or indirectly conferred by your program(s), including coursework or postsecondary or workforce credentials. If your organization is a grantee, your organization has an obligation to effectively monitor the activities of subgrantees to ensure that funds distributed to said subgrantees are in compliance with current law and that such services and programs are only provided to U.S. citizens and eligible nonresidents, as defined under PRWORA. 8 U.S.C. § 1641(b).

The Department notes that there are existing legal exemptions from verification requirements for nonprofit charitable organizations administering Federal public benefits. Nonprofit charitable organizations that administer Federal public benefits are not required to conduct eligibility verification under 8 U.S.C. § 1642(d). The exemption is narrowly crafted to nonprofit charitable organizations and does not include other entities administering Federal public benefits, including the compliance requirements of states and other grantees that may provide disbursements or subgrants to nonprofit charitable organizations.

The interpretive rule represents the Department's current position on the issue and may be referenced when enforcing or monitoring grantee and subgrantee compliance with PRWORA. The Department may exercise its enforcement discretion to seek to ensure that this citizenship verification is in use across all postsecondary education and other similar

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benefit programs covered under PRWORA, including programs funded under Perkins V and AEFLA. In general, the Department does not have any plans to take enforcement actions against any grantee or subgrantee under PRWORA prior to August 9, 2025.

Next Steps

Moving forward, the Department will work with state and local grantees, as well as subgrantees, to ensure that Federal public benefit usage is limited to U.S. citizens, residents, and certain eligible nonresidents.

While the Department is not requiring grantees to engage in specific verification processes or procedures under this non-binding interpretive rule, grantees that may have existing legal obligations under PRWORA may seek to verify citizenship eligibility using, among other things: (1) the Department of Homeland Security (DHS) Systematic Alien Verification for Entitlements (SAVE) program; (2) review of U.S. birth certificates; (3) review of REAL ID compliant identification cards (ineligible aliens are not able to obtain such IDs); (4) DHS-issued documentation verifying immigration status; or (5) other methods to verify eligibility. Grantees are reminded to inform subgrantees of existing legal obligations under PRWORA.

In the future, the Department may conduct a review of grant opportunities, grantees and subgrantees, and other relevant parties to ensure compliance with the citizenship and eligibility verifications of PRWORA and that limited Federal funding is not being improperly distributed to noneligible individuals or used to support programs and services that serve illegal aliens.

The Department notes that, unless it is required by Departmental regulations, grantees have no affirmative obligation to report on verification to the Department. As an interpretive rule, this guidance is not binding nor does it have an effective date; rather, it informs the public, in addition to relevant stakeholders, of the Department's interpretation of the law. The Department may, but is not required to, exercise its enforcement discretion to refrain from taking actions against grantees in certain circumstances.

The Department looks forward to working with all grantees, subgrantees, and stakeholders in implementing and ensuring compliance with PRWORA, the corresponding provisions of the Notice of Interpretation, and this letter. This effort is necessary to ensure that taxpayer funds are reserved for individuals who have entered our country through legal means and

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uphold the rule of law. Perkins V and AEFLA grantees and subgrantees may submit questions related to the Notice of Interpretation to PRWORA@ed.gov. Thank you for your cooperation in this important matter.

Sincerely,

NICHOLAS MOORE Digitally signed by NICHOLAS MOORE Date: 2025.07.10 09:39:33 -04'00'

Nicholas J. Moore
Acting Assistant Secretary for Career, Technical, and Adult Education

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the quality, utility, and clarity of the information to be collected; and (5) how might the Department minimize the burden of this collection on the respondents, including through the use of information technology. Please note that written comments received in response to this notice will be considered public records.

Title of Collection: Streamlined Clearance Process for Discretionary Grants.

OMB Control Number: 1894–0001.

Type of Review: Extension without change of a currently approved ICR.

Respondents/Affected Public: State, Local, and Tribal Governments.

Total Estimated Number of Annual Responses: 1.

Total Estimated Number of Annual Burden Hours: 3.

Abstract: Section 3505(a)(2) of the PRA of 1995 provides the OMB Director authority to approve the streamlined clearance process proposed in this information collection request. This information collection request was originally approved by OMB in January of 1997. This information collection streamlines the clearance process for all discretionary grant information collections which do not fit the generic application process. The streamlined clearance process continues to reduce the clearance time for the U.S. Department of Education's (ED's) discretionary grant information collections by two months or 60 days. This is desirable for two major reasons: it would allow ED to provide better customer service to grant applicants and help meet ED's goal for timely awards of discretionary grants. § 3474.20(d) adds the requirement for grantees to develop a dissemination plan for copyrighted work under open licensing. Information contained in the narrative of an application will be captured in the Evidence of Effectiveness Form.

Ross Santy,

Chief Data Officer, Office of Planning, Evaluation and Policy Development.

[FR Doc. 2025–13011 Filed 7–10–25; 8:45 am]

BILLING CODE 4000–01–P

DEPARTMENT OF EDUCATION

Clarification of Federal Public Benefits Under the Personal Responsibility and Work Opportunity Reconciliation Act

AGENCY: Office of the Secretary, Department of Education.

ACTION: Interpretive rule.

SUMMARY: The U.S. Department of Education (Department) issues this interpretation to revise and clarify its position on the classification of certain Department programs providing "Federal public benefits," as defined in Title IV of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA), Public Law 104–193. The Department concludes that the postsecondary education programs and "other similar benefit" programs described within this interpretive rule, including adult education programs authorized under Title II of the Workforce Innovation and Opportunity Act of 2014, postsecondary career and technical education programs under the Carl D. Perkins Career and Technical Education Act of 2006, and other programs when used to fund postsecondary learning opportunities, provide federally funded forms of assistance that constitute "Federal public benefits" subject to PRWORA's citizenship verification requirements. The interpretation also revokes and supersedes certain aspects of the Department's previously issued Dear Colleague Letter (DCL) of November 19, 1997, which mischaracterized these programs as not affected by PRWORA, for the reasons described further within this notice.

DATES: July 11, 2025.

FOR FURTHER INFORMATION CONTACT: Office of Career, Technical, and Adult Education, U.S. Department of Education, 400 Maryland Avenue SW, Washington, DC 20202. Adam Flynn-Tabloff. Email: *adam.flynn-tabloff@ed.gov.*

If you use a telecommunications device for the deaf (TDD) or a text telephone (TTY), call the Federal Relay Service (FRS), toll free, at 1–800–877–8339.

SUPPLEMENTARY INFORMATION:

Full Text of Announcement

On February 19, 2025, President Trump issued Executive Order 14218 (Ending Taxpayer Subsidization of Open Borders), directing agencies, among other actions, to ensure that federally funded programs are operating in compliance with PRWORA. For the reasons described herein, the Department has concluded that Federal programs administered by the Department that provide postsecondary education and other similar benefits, including adult education and career and technical education programs, are "Federal public benefits" subject to the citizenship and immigration verification requirements of PRWORA, so long as such benefits are not protected under *Plyler* v. *Doe,* 457 U.S. 202 (1982) *Plyler* as part of a basic public education.

I. Background

Title IV of PRWORA, as enacted into law as Public Law 104–193 on August 22, 1996, and amended by the Balanced Budget Act of 1997 (Pub. L. 105–33), generally limits eligibility for "Federal public benefits" to U.S. citizens, U.S. non-citizen nationals, and certain categories of "qualified aliens." For programs that provide "Federal public benefit[s]," providers are required to verify eligibility in order to comply with PRWORA. PRWORA defines "qualified alien" to mean "an alien who, at the time the alien applies for, receives, or attempts to receive a Federal public benefit, is—

(1) an alien who is lawfully admitted for permanent residence under the Immigration and Nationality Act [8 U.S.C. 1101 *et seq.*];

(2) an alien who is granted asylum under section 208 of such Act [8 U.S.C. 1158];

(3) a refugee who is admitted to the United States under section 207 of such Act [8 U.S.C. 1157];

(4) an alien who is paroled into the United States under section 212(d)(5) of such Act [8 U.S.C. 1182(d)(5)] for a period of at least 1 year;

(5) an alien whose deportation is being withheld under section 243(h) of such Act [8 U.S.C. 1253];

(6) an alien who is granted conditional entry pursuant to section 203(a)(7) of such Act [8 U.S.C. 1153(a)(7)] as in effect prior to April 1, 1980;

(7) an alien who is a Cuban and Haitian entrant (as defined in section 501(e) of the Refugee Education Assistance Act of 1980); or

(8) an individual who lawfully resides in the United States in accordance with a Compact of Free Association." 8 U.S.C. 1641(b).

In other words, "qualified alien" status generally refers to those non-citizens that have a lawful immigration status allowing them to reside in the U.S. indefinitely, as well as immigrants holding specific humanitarian statuses identified by Congress. Under PRWORA, an alien who is not a "qualified alien" is ineligible for payment or assistance of any "Federal public benefit." 8 U.S.C. 1611. Federal public benefits, as defined in 8 U.S.C. 1611(c)(1)(A), include "any grant, contract, loan, professional license, or commercial license provided by an agency of the United States or by appropriated funds of the United States." PRWORA further defines Federal public benefits to include "any retirement, welfare, health, disability, public or assisted housing,

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postsecondary education, food assistance, unemployment benefit, *or any other similar benefit* for which payments or assistance are provided to an individual, household, or family eligibility unit by an agency of the United States or by appropriated funds of the United States" (emphasis added). 8 U.S.C. 1611(c)(1)(B).

II. Applicability of PRWORA to Department Programs That Provide "Postsecondary Education" and "Other Similar Benefit[s]"

The Department's programs are funded by appropriated funds of the United States and are subject to the restrictions of PRWORA, where such program provides "Federal public benefits" based on the applicable criteria of PRWORA. Specifically, PRWORA applies to "postsecondary education" benefits or "any other similar benefit" under Department programs "for which payments or assistance are provided to an individual, household, or family eligibility unit." Such benefits are "Federal public benefits" within the meaning of PRWORA, unless an exception applies.

On November 19, 1997, the Department issued a DCL interpreting PRWORA to, among other things, not cover benefits under Departmental programs provided at the preschool, elementary, and secondary education level. U.S. Dept. of Edu., PRWORA DCL, (Nov. 19, 1997). In general, the Department's interpretation in the DCL enabled all aliens, regardless of immigration status and including adults, to be eligible to receive educational benefits and assistance provided by the Department so long as such benefits were not provided at the "postsecondary education" level. The Department's 1997 DCL also reasoned that educational programs provided at the preschool, elementary, and secondary level are not "similar" to the programs that Congress enumerated in PRWORA, including "any retirement, welfare, health, disability, public or assisted housing, *postsecondary education,* food assistance, unemployment benefit[.]" (emphasis added). The Department specifically claimed that these programs are dissimilar from "postsecondary education" because those programs "are at a completely different level of education." The Department also asserted that these programs provide "a different form of assistance" than postsecondary education.

The Department finds that the reasoning in the 1997 DCL is flawed because it failed to fully analyze the context and full statutory text of PRWORA, and therefore ultimately misconstrued its meaning. In crafting PRWORA, Congress created an operative definition for "Federal public benefit" under 8 U.S.C. 1611(c), five substantive exceptions under 8 U.S.C. 1611(b)(1)(A)–(E), three rules of non-applicability under 8 U.S.C. 1611(c)(2)(A)–(C), and three rules of statutory construction under 8 U.S.C. 1643 (a)–(c). Each part of this statutory enactment contains interrelated parts, which may provide context when construing one of its parts that may otherwise appear to be ambiguous. *See* A. Scalia & B. Garner, Reading Law, 167 (2012)("Context is the primary determinant of meaning. A legal instrument typically contains interrelated parts that make up the whole. The entirety of the document thus provides the context for each of its parts."); *see also United Savings Ass'n v. Timbers of Inwood Forest Associates,* 484 U.S. 365, 371 (1988) (a statutory "provision that may seem ambiguous in isolation is often clarified by the remainder of the statutory scheme—because the same terminology is used elsewhere in a context that makes its meaning clear, or because only one of the permissible meanings produces a substantive effect that is compatible with the rest of the law.")

In the first instance, the Department looks at the operative definition for "Federal public benefit" under 8 U.S.C. 1611(c). In defining the phrase, Congress included enumerated categories of benefits, including "any retirement, welfare, health, disability, public or assisted housing, *postsecondary education,* food assistance, [or] unemployment benefit," (emphasis added) followed by a broader unenumerated category of benefits that encompasses any "similar benefit[s] for which payments or assistance are provided to an individual, household, or family eligibility unit." To ascertain the meaning of the phrase: "similar benefit for which payments or assistance are provided to an individual, household, or family eligibility unit," and whether an unenumerated benefit would fall under that definition, we must analyze the similarity of other benefits to the enumerated list of benefits already included within the definition of a "Federal public benefit."

Here, Congress included a broad and disparate group of benefits within the enumerated list of "Federal public benefits." For example, "food assistance" is a near-term benefit for human subsistence, while retirement benefits are quite different in that they provide for long-term financial stability in old age. The disparate nature of these benefits suggest that Congress intended to capture an expansive array of Federal benefits, within the statutory limit that such benefits be provided through Federal funds, and to "an individual, household, or family eligibility unit."

In contrast, the Department's analysis in the 1997 DCL did not mention any of the enumerated examples in the statute, except "postsecondary education" when construing whether the benefits discussed in that DCL were "similar." In doing so, the Department ignored important statutory clues regarding the proper reading of the statute. Instead, the Department's previous analysis inappropriately manipulated the level of generality of the inquiry to focus on the narrow question of whether "postsecondary education" is similar to education at the "preschool, elementary, and secondary level." This flawed framing led to a flawed result. The conclusion of the 1997 DCL that preschool, elementary, and secondary education are dissimilar from postsecondary education because those programs "are at a completely different level of education" ignores the context of the statute that makes it clear that Congress intended to cover a broader array of other Federal benefits. Indeed, preschool, elementary, and secondary education are similar to postsecondary education in that these benefits provide educational assistance to individuals.

The 1997 DCL also discusses the form in which the benefits are distributed. Specifically, the DCL states that "elementary and secondary 'benefits' are typically made available to public educational agencies through grants that help them supplement their educational programs . . . [while] [p]ostsecondary benefits typically involve financial assistance to individual students." Even if assumed to be true, it would be irrelevant.

The statute discusses the method of delivery required in order to be a "Federal public benefit" and provides that only those benefits "for which payments or assistance are provided to an individual, household, or family eligibility unit" may be construed as a "Federal public benefit." The statute provides for distinct methods of delivery of benefits to include a "payment" *or* "assistance." The word "payment" is derivative of the word "pay," which means "the act of paying or state of being paid." *See Payment,* Webster's II: New Riverside University Dictionary (1994); *Pay,* Webster's II: New Riverside University Dictionary (1994). In other words, for something to be a "payment," money must be exchanged.

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The term ''assistance'' is defined as ''the act of assisting'', which is derivative of the word ''assist'' which means ''to aid'' or ''to give aid or support'' to someone or something. *See Assistance*, Webster's II: New Riverside University Dictionary (1994) and *Assist*, Webster's II: New Riverside University Dictionary (1994). The word ''assistance'' is indeed broader than ''payment'' and includes at least some actions that do not involve the direct exchange of money.

To further understand the meaning of the word ''assistance'' within the context of the statute, it is appropriate to consult other parts of the statutory framework. *K Mart Corp.* v. *Cartier, Inc.*, 486 U.S. 281, 291 (1988) (''In ascertaining the plain meaning of the statute, the court must look to the particular statutory language at issue, as well as the language and design of the statute as a whole.''). In the list of five substantive exceptions under 8 U.S.C. 1611(b)(1)(A)–(E), we find clues in deciphering any ambiguities in the term ''assistance'' as applied in this context. In 8 U.S.C. 1611(b)(1)(B) & (D), Congress provided that the prohibition against providing non-qualified aliens with any federal public benefit ''shall not apply with respect to the following Federal public benefits:''

''(B) *Short-term, non-cash, in-kind emergency disaster relief* [. . .]

''(D) Programs, services, or assistance (such as soup kitchens, crisis counseling and intervention, and short-term shelter) specified by the Attorney General, in the Attorney General's sole and unreviewable discretion after consultation with appropriate Federal agencies and departments, which (i) *deliver in-kind services at the community level, including through public or private nonprofit agencies;* (ii) do not condition the provision of assistance, the amount of assistance provided, or the cost of assistance provided on the individual recipient's income or resources; and (iii) are necessary for the protection of life or safety.''

As the excepted benefits that are enumerated within sub-clause (A) though (E) are specified as otherwise being ''Federal public benefits'', it is clear that Congress believed these benefits all would have otherwise met that definition. Therefore, in interpreting whether a program provides ''other similar benefit(s)'', it is instructive to look not just to the enumerated benefits within 8 U.S.C. 1611(c)(1), but also to the exempted Federal public benefits under 8 U.S.C. 1611(b)(1). Here, Congress specified under sub-clause (B) and (D) that there are exemptions from the general alien restrictions of 8 U.S.C. 1611 on certain types of non-cash or in-kind benefits.[1] The exception under sub-clause (D) applies more specifically to in-kind benefits that are delivered ''at the community level, including through public or private nonprofit agencies.'' It would not make sense for Congress to exclude these limited non-cash or in-kind benefits explicitly in 8 U.S.C. 1611(b)(1)(B) & (D) if at least some of those benefits were not *already captured* under the operative definition of ''Federal public benefit'' under 8 U.S.C. 1611(c). Congress would have no need to carve something out that would not otherwise be covered in the first instance under the ''Federal public benefit'' definition. As such, the general definition of ''Federal public benefit'' is best understood to include ''assistance'' similar to the ''deliver[y] [of] in-kind services at the community level, including through public or private nonprofit agencies'' where such benefits have not been specifically excluded by 8 U.S.C. 1611(b)(1).

The DCL essentially ignored Congress's decision to include Federal public benefits delivered through ''assistance,'' narrowing its analysis not only to Federal public benefits as ''payment,'' but even further still to whether that assistance was similar to ''postsecondary [. . .] financial assistance to individual students.'' The rule against surplusage requires us ''to avoid rendering superfluous any statutory language.'' *Hibbs* v. *Winn*, 542 U.S. 88, 101 (2004). Here, the DCL did not give independent meaning to the word ''assistance,'' improperly rendering it superfluous. Instead, as demonstrated above, Congress clearly contemplated that Federal public benefits could cover assistance provided from entities to ''individual[s], household, or family eligibility unit,'' even when that assistance is provided through an ''in-kind'' non-money benefit ''at the community level, including through public or private nonprofit agencies.''

Next, we consider one of the three rules of statutory construction that Congress included under 8 U.S.C. 1643(a)(2) which provides that nothing within [Title IV of the Act] may be construed as ''addressing alien eligibility for a basic public education as determined by the Supreme Court of the United States under *Plyler* v. *Doe* (457 U.S. 202) (1982).'' In effect, this provision codifies the holding of that case into the statute. Therefore, when construing PRWORA, the Department's interpretation may not otherwise contravene *Plyler*.

Plyler's holding was expressly grounded in the Fourteenth Amendment, as applied to States, and the ability of States to impose unique restrictions on alien eligibility absent ''some articulable federal policy[.]'' There is nothing in *Plyler's* holding that addresses the ability of the Federal government to deny benefits (be they educational or other) based on alienage, and expressly noted that ''[i]n light of our disposition of the Fourteenth Amendment issue, we have no occasion to reach this claim [of pre-emption by federal law and policy].'' The inclusion of 8 U.S.C. 1643(a)(2)'s limitation that PRWORA was not intended to ''addres[s] alien eligibility for a basic public education'' is thus best understood as instructive toward the other provisions of PRWORA that speak to ''State authority to make determinations concerning the eligibility of qualified aliens for public benefits'', 8 U.S.C. 1601(7), and the provision of ''State or local public benefits'' 8 U.S.C. 1621–1625.

A harmonious reading of *Plyler*, 8 U.S.C. 1643(a)(2), and the ability of Congress to regulate the provision of ''Federal public benefits'' is thus readily apparent. Scalia & Garner, *supra*, at 180 (''The imperative of harmony among provisions is more categorical than most other canons of construction because it is invariably true that intelligent drafters do not contradict themselves.'') Indeed, such a harmonious reading is necessary as the text itself of *Plyler*, incorporating its antecedents, specifically noted that ''it is the business of the political branches of the Federal Government, rather than that of either the States or the Federal Judiciary, to regulate the conditions of entry and residence of aliens.'' *Mathews* v. *Diaz*, 426 U.S. 67, 84 (1976).

Furthermore, *Plyler* focused on the unique position of children who have ''little control'' over their immigration status. In *Plyler*, the Court noted that ''it is thus difficult to conceive of a rational justification for penalizing these children for their presence within the United States.'' The Court's rationale for protecting the ability of minors to attend school stands in contrast to adults who do have the ability to control their actions and movement. Indeed, the Court noted that the ''undocumented status'' of adults is not ''an absolutely immutable characteristic since it is the product of conscious, indeed unlawful, action.'' As such, the Department does

[1] In-kind is defined as ''in the same manner or with something equivalent'' Webster's II: New Riverside University Dictionary (1994). In the context of the statute, ''in-kind'' means some sort of non-cash benefit that provides goods or services directly, rather than providing cash to procure those goods or services.

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not interpret the holding in *Plyler* as conferring any rights to adults. Nor does the holding in *Plyler* reach the question as to whether a minor has the right to postsecondary education (such as a 17-year-old individual who may wish to enroll in postsecondary programs, like dual enrollment) or adult training programs that are not included within a "basic public education".

Therefore, the Department interprets and finds that "Federal public benefits" under 8 U.S.C. 1611(c)(1) includes all educational benefits that are provided to individuals, households, or family eligibility units, regardless of age, and including when benefits are provided as in-kind services at the community level, such as through public or private nonprofit agencies, except those benefits that are basic public education benefits under *Plyler*. In codifying the exceptions under *Plyler*, Congress made clear the term "Federal public benefits" does not cover basic public education benefits that are received by children. At the same time, "Federal education benefits" does include postsecondary education benefits provided regardless of age, as *Plyler* did not address postsecondary benefits and PRWORA explicitly calls for such benefits to be included. 8 U.S.C. 1611(c)(1)(B).

In other words, non-qualified alien adults are not permitted to receive education benefits (postsecondary education benefits or otherwise) and non-qualified alien children are not eligible to receive postsecondary education benefits and certain other education benefits, so long as such benefits are not basic public education benefits. Postsecondary education benefits include dual enrollment and other similar early college programs that provide opportunities to earn college level credits while participating in a secondary education program, because those programs provide individualized payments or assistance beyond that of a basic public education. This interpretation does not apply to specific later in time statutory exceptions, including under 20 U.S.C. 1070e. In sum, this reading of the statute respects the statutory command to adhere to the holding in *Plyler*, while appropriately capturing the statutory directive to include "other similar benefits" within the meaning of a "Federal public benefit" under PRWORA.

Of note, the 1997 DCL cited the Congressional conference report to PRWORA. The DCL claimed that with respect to section 401 of PRWORA, the conference report said that "the intent of the conferees is that Title I, part A of the Elementary and Secondary Education Act would not be affected by section 401 because the benefit is not provided to an individual household or family eligibility unit." [2] Use of legislative committee reports like this is disfavored because these reports do not go undergo the ordinary legislative process of bicameralism and presentment. In other words, Congress did not vote on the conference report, nor should we assume Members of Congress actually read the report. *See, e.g., Blanchard* v. *Bergeron,* 489 U.S. 87, 98–99 (1989) (Scalia, J., concurring) ("As anyone familiar with modern-day drafting of congressional committee reports is well aware, the references to the cases [in the committee report] were inserted, at best by a committee staff member on his or her own initiative, and at worst by a committee staff member at the suggestion of a lawyer-lobbyist . . . What a heady feeling it must be for a young staffer, to know that his or her citation of obscure district court cases can transform them into the law of the land . . ."). As such, the Department declines to consider the non-authoritative conference report from PRWORA when interpreting the statute, as it is unreliable in ascertaining the meaning of the text.

III. Applicability of PRWORA to Specific Department Programs

As it relates to additional programs under the Department's administration, we interpret PRWORA to apply to benefits provided to individuals under programs authorized under Title II of the Workforce Innovation and Opportunity Act of 2014 (WIOA) and career and technical education (CTE) programs authorized under the Carl D. Perkins Career and Technical Education Act of 2006, as amended (Perkins V), as well as benefits provided through postsecondary education programs.

First, it is clear that these programs are all provided through "appropriated funds of the United States" because the Department receives these funds under appropriations laws passed by Congress. *See e.g.,* FY 2025 Full-Year Continuing Appropriations and Extensions Act, Public Law 119–4, § 1101(a)(8) 139 Stat. 9, 11. Second, whether as an enumerated benefit or "other similar benefit," these programs provide "payments or assistance" to "an individual, household, or family eligibility unit[.]"

Under WIOA, the Department administers Title II Adult Education and Literacy Activities, which provides grants to States to support adult education and literacy activities. 29 U.S.C. 3291, 3303. State agencies, in turn, may award grants or enter into contracts with eligible providers who provide adult education and literacy services to eligible individuals. An "eligible individual" is an individual who

(A) who has attained 16 years of age;

(B) who is not enrolled or required to be enrolled in secondary school under State law; and

(C) who—

(i) is basic skills deficient;

(ii) does not have a secondary school diploma or its recognized equivalent, and has not achieved an equivalent level of education; or

(iii) is an English language learner.

The Department interprets Title II WIOA programs to provide "Federal public benefits" because these educational programs: (1) are "similar benefits," within the meaning of 8 U.S.C. 1611(c)(1)(B), because the programs provide educational services to adults and children who lack certain skills or abilities (as discussed in further detail above); (2) are provided on a non-cash and in-kind basis to individuals, and therefore are a form of "assistance [. . .] to an individual" eligibility unit as defined under 8 U.S.C. 1611(c)(1)(B); and (3) are not specifically exempted under PRWORA. As discussed above, the Department interprets PRWORA to apply to adults receiving any form of educational benefits and children receiving educational benefits other than a "basic public education."

The Department interprets Title II WIOA benefits to be distinct from the provision of a "basic public education" by State and local governments under *Plyler* because, among other distinctions, these benefits are provided to individuals in addition to the basic public education already provided by States to minors of compulsory attendance age. Under Title II of WIOA, any minor who had aged out of compulsory secondary school attendance would further have to drop out of the basic public education offered by their State in order to be eligible for Title II WIOA benefits. *Plyler,* in addition to highlighting the compulsory nature of basic public education, did not confer illegal immigrant children aging out of basic public education with the right to drop out of secondary school in favor of alternative educational programs, such as those designed for

[2] The Department does not have specific concerns about how the Congressional conference report is referencing Title I of the Elementary and Secondary Education Act, as such programs generally provide support for states in delivering a basic public education, as protected under *Plyler*. Rather, the Department declines to consider the conference report because it is unreliable in general, and specifically here in how it interprets PRWORA as it relates to the phrase "payments or assistance" under 8 U.S.C. 1611(c)(1)(B).

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adults under WIOA. As such, the Title II WIOA programs provide "Federal public benefits" that are distinct from and are not included within a basic public education under *Plyler*.

Under Perkins V, the Department administers the Basic Grants to States program which is a formula grant for career and technical education to States to support the development and implementation of programs for individuals who are in need of such career and technical education. Congress provided that the purpose of Perkins V, among other things, is to "to develop more fully the academic knowledge and technical and employability skills of secondary education students and postsecondary education students who elect to enroll in career and technical education programs and programs of study." 20 U.S.C. 2301. Although Perkins V does not explicitly create a test for eligibility, it is clear the educational benefits that flow from these programs are designed to benefit students who are *individuals*. Indeed, the very definition of "career and technical education" under Perkins V highlights that CTE is always an *individual* good as it is provided through "a sequence of courses," "competency-based, work-based, or other applied learning" or "career exploration" that can only be received or experienced by an individual for their personal development. 20 U.S.C. 2302(5). Perkins V benefits flow from the Federal government to states, and then to local recipients, who provide educational assistance to individual students in a non-cash in-kind manner.

Perkins V funds programs for individuals both at the secondary and postsecondary levels. 20 U.S.C. 2301. Students may receive Perkins V benefits while enrolled in secondary school. In contrast to Title II WIOA benefits, Perkins V benefits do not require students to drop out or have aged out of secondary school compulsory attendance in order to receive such benefits and are thus provided as part of a "basic public education" in those limited circumstances. As such, these benefits, when provided to minors in the secondary school setting, are basic public education benefits that are protected under *Plyler*.

Therefore, the Department interprets Perkins V programs to provide "Federal public benefits" because these educational programs: (1) are "similar benefits," within the meaning of 8 U.S.C. 1611(c)(1)(B), because the programs provide career and technical educational services to adults and children who lack certain skills or abilities; (2) are provided on a non-cash and in-kind basis to individuals, and therefore are a form of "assistance" as defined under 8 U.S.C. 1611(c)(1)(B); and (3) are not specifically exempted under PRWORA, except that Perkins V programs that support minors in the secondary school setting are basic public education benefits and are not "Federal public benefits." 8 U.S.C. 1643.[3]

IV. Verification

Grantees that may have existing legal obligations under PRWORA may seek to verify eligibility using, among other things: (1) the Department of Homeland Security (DHS) Systematic Alien Verification for Entitlements (SAVE) program;[4] (2) review of U.S. birth certificates; (3) review of REAL ID compliant identification cards (ineligible aliens are not able to obtain such IDs); (4) DHS issued documentation verifying immigration status; or (5) other methods to verify eligibility.

In addition, the Department notes that there are existing legal exemptions from verification requirements for nonprofit charitable organizations administering "Federal public benefits". Nonprofit charitable organizations that administer "Federal public benefits" are not required to conduct eligibility verification under 8 U.S.C. 1642(d). The exemption in 8 U.S.C. 1642(d) is narrowly crafted and does not include other entities administering "Federal public benefits". Accordingly, the Department does not interpret 8 U.S.C. 1642(d) to relieve states or other governmental entities involved in the administration of "Federal public benefits" from the requirements to ensure that all relevant programs are in compliance with PRWORA (even when some or all educational services are ultimately provided by a nonprofit charitable organization). Grantees may, consistent with 2 CFR 200.413(b)–(c) and 2 CFR 200.405(d), charge direct administrative costs associated with verification as an allocable benefit that can be reasonably documented toward each grant award.

Unless required by Departmental regulations, grantees have no affirmative obligation to report on verification to the Department. Because this interpretative rule is not legislative, the Department lacks the ability to require affirmative reporting.

Interpretive rules cannot have effective dates. Rather, this interpretive rule informs the public of the Department's interpretation of the law. See *Guedes* v. *Bureau of Alcohol, Tobacco, Firearms & Explosives*, 920 F.3d 1, 20 (D.C. Cir. 2019) (holding that an interpretive rule cannot have an effective date and is instead an interpretation of how the law should be interpreted, past and present). The Department may, but is not required to, exercise its enforcement discretion to refrain from taking actions against grantees in certain circumstances.

V. Conclusion

This interpretive rule finds that Federal programs administered by the Department that provide postsecondary education and other similar benefits, including adult education and CTE programs, are "Federal public benefits" subject to the citizenship and immigration verification requirements of PRWORA, so long as such benefits are not protected under *Plyler* as part of a basic public education. This interpretation of adult education and covered CTE programs as providing "Federal public benefits" also includes programs that provide dual enrollment and other similar early college programs that go beyond providing a basic public education to prepare students for credit accumulation, degree attainment, or to enter the workforce. Therefore, entities administrating these programs may consider this interpretation when taking action to comply with PRWORA. This interpretation represents the Department's current position on the issue and may be referenced when enforcing or monitoring grantee and subgrantee compliance with PRWORA.

Accessible Format: On request to the program contact listed under **FOR FURTHER INFORMATION CONTACT**, individuals with disabilities can obtain this document in an accessible format. The Department will provide the requestor with an accessible format that may include Rich Text Format (RTF) or text format (txt), a thumb drive, an MP3 file, braille, large print, audiotape, or compact disc, or other accessible format.

Electronic Access to This Document: The official version of this document is the document published in the **Federal Register**. You may access the official

[3] In this interpretive rule, the Department announces how it interprets PRWORA with respect to certain Department programs; however, just because a program is not specifically mentioned herein does not mean the program does not have obligations under PRWORA. The Department may, but is not required to, exercise its enforcement discretion to refrain from taking actions against grantees in certain circumstances, such as for programs not mentioned in this interpretive rule.

[4] Effective April 1, 2025, the Department of Homeland Security has eliminated the transaction charge for using SAVE for all state, local, tribal, and territorial government agencies. See U.S. Dep't of Homeland Sec., Save Transaction Charges (last accessed June 25, 2025), *https://www.uscis.gov/save/about-save/transaction-charges*.

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edition of the **Federal Register** and the Code of Federal Regulations at *www.govinfo.gov.* At this site you can view this document, as well as all other documents of this Department published in the **Federal Register**, in text or Portable Document Format (PDF). To use PDF, you must have Adobe Acrobat Reader, which is available free at the site.

You may also access documents of the Department published in the **Federal Register** by using the article search feature at *www.federalregister.gov.* Specifically, through the advanced search feature at this site, you can limit your search to documents published by the Department.

Signing Authority

This document of the U.S. Department of Education was signed on July 8, 2025, by Linda E. McMahon, Secretary of Education. That document with the original signature and date is maintained by the U.S. Department of Education. For administrative purposes only, and in compliance with requirements of the Office of the Federal Register, the undersigned has been authorized to sign the document in electronic format for publication, as an official document of the U.S. Department of Education. This administrative process in no way alters the legal effect of this document upon publication in the **Federal Register**.

Sharon Cooke,

Associate Director, Office of the Executive Secretariat, Office of the Secretary, U.S. Department of Education.

[FR Doc. 2025–12925 Filed 7–10–25; 8:45 am]

BILLING CODE 4000–01–P

DEPARTMENT OF ENERGY

[GDO Docket No. EA–524]

Application for Authorization To Export Electric Energy; DRW Energy Trading LLC

AGENCY: Grid Deployment Office, U.S. Department of Energy.

ACTION: Notice of application.

SUMMARY: DRW Energy Trading LLC (the Applicant or DRW Energy) has applied for authorization to transmit electric energy from the United States to Canada pursuant to the Federal Power Act.

DATES: Comments, protests, or motions to intervene must be submitted on or before August 11, 2025.

ADDRESSES: Comments, protests, motions to intervene, or requests for more information should be addressed by electronic mail to *Electricity.Exports@hq.doe.gov.*

FOR FURTHER INFORMATION CONTACT: Janessa Zucchetto, (240) 474–8226, *Electricity.Exports@hq.doe.gov.*

SUPPLEMENTARY INFORMATION: The United States Department of Energy (DOE) regulates electricity exports from the United States to foreign countries in accordance with section 202(e) of the Federal Power Act (FPA) (16 U.S.C. 824a(e)) and regulations thereunder (10 CFR 205.300 *et seq.*). Sections 301(b) and 402(f) of the DOE Organization Act (42 U.S.C. 7151(b) and 7172(f)) transferred this regulatory authority, previously exercised by the now-defunct Federal Power Commission, to DOE.

Section 202(e) of the FPA provides that an entity which seeks to export electricity must obtain an order from DOE authorizing that export (16 U.S.C. 824a(e)). On April 10, 2023, the authority to issue such orders was delegated to the DOE's Grid Deployment Office (GDO) under Redelegation Order No. S3–DEL–GD1–2023.

On May 6, 2025, DRW Energy filed an application (Application or App.) for authorization to transmit electric energy from the United States to Canada for a term of ten years. App. at 1.

According to the Application, DRW Energy is a power marketer with its principal place of business in Houston, Texas. *Id.* at 1. The Applicant states that it is "the wholly owned subsidiary of DRW Holdings, LLC." *Id.* DRW Energy represents that "The Federal Energy Regulatory Commission (FERC) has granted [it] authority to sell wholesale power at market-based rates under a market-based rate tariff." *Id.* at 1–2 & Exhibit G.

DRW Energy represents that it will purchase "power to be exported from a variety of sources, including but not limited to, power marketers, independent power producers, or U.S. electric utilities and federal power marketing entities." App. at 2. The Applicant thus asserts that because this power is surplus to the system of the generator, its proposed exports "will not impair the sufficiency of the electric power supply within the United States." *Id.*

DRW Energy further asserts that its proposed exports will not impair or tend to impede the sufficiency of electric supplies in the U.S. or the regional coordination of electric utility planning or operations. App. at 3. The Applicant states that it "will make all necessary commercial arrangements and will obtain any other required regulatory approvals to schedule and deliver its power exports." *Id.* The Applicant states that the electricity it plans to export "will be transmitted under arrangements with utilities that own and operate existing transmission facilities, consistent with the export limitations and other terms and conditions contained in existing Presidential Permits and electricity export authorizations associated with these transmission facilities." *Id.* The Applicant further states it will schedule transactions in compliance with reliability standards and guidelines established by the North American Reliability Corporation. *Id.*

The existing international transmission facilities to be utilized by the Applicant have been previously authorized by Presidential permits issued pursuant to Executive Order 10485, as amended, and are appropriate for open access transmission by third parties. *See* App. at Exhibit C.

Procedural Matters: Any person desiring to be heard in this proceeding should file a comment or protest to the Application at *Electricity.Exports@hq.doe.gov.* Protests should be filed in accordance with Rule 211 of FERC's Rules of Practice and Procedure (18 CFR 385.211). Any person desiring to become a party to this proceeding should file a motion to intervene at *Electricity.Exports@hq.doe.gov* in accordance with FERC Rule 214 (18 CFR 385.214).

Comments and other filings concerning DRW Energy's Application should be clearly marked with GDO Docket No. EA–524. Additional copies are to be provided directly to Michael J. Lowell, Esq., Reed Smith LLP, 1301 K Street, NW, Suite 1000—East Tower, Washington, DC 20005, *mlowell@reedsmith.com;* Jon Hoff, DRW Energy Trading LLC, 1500 Post Oak Blvd., Suite 1625, Houston, TX 77056, *jhoff@drwholdings.com.*

A final decision will be made on the requested authorization after the environmental impacts have been evaluated pursuant to DOE's National Environmental Policy Act Implementing Procedures (10 CFR part 1021) and after DOE evaluates whether the proposed action will have an adverse impact on the sufficiency of supply or reliability of the United States electric power supply system.

Copies of this Application will be made available, upon request, by accessing the program website at *https://www.energy.gov/gdo/pending-applications-0* or by emailing *Electricity.Exports@hq.doe.gov.*

Initial ___

Date 07/24/2026

September 29, 2025

SUBJECT: Reminder Regarding Prohibited Use of Federal Grants Funds for Lobbying and Allowable Membership Costs.

SUMMARY: This document provides guidance clarifying the longstanding statutory and regulatory prohibitions on the use of federal grant funds for lobbying, including membership dues that support lobbying activity, and reminds grantees of their responsibilities under applicable law and regulations.

Dear Colleague:

We are writing to remind you of the legal restrictions on using federal grant funds for lobbying activities. Although grantees may belong to professional or trade organizations, including national associations that support students and institutions participating in federal grant programs, the use of federal grant dollars to engage in or subsidize lobbying remains strictly prohibited.

Statutory and Regulatory Background

Section 1352 of Title 31 of the United States Code prohibits recipients of federal grants, loans, or cooperative agreements from using federally appropriated funds to pay any person for influencing or attempting to influence any officer or employee of an agency, a Member of Congress, or congressional staff in connection with the awarding, extension, continuation, renewal, amendment, or modification of a federal grant. This prohibition applies to both direct lobbying by the recipient and indirect support through payments to third parties.

In addition, under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly referred to as the Uniform Guidance), lobbying costs are unallowable charges to a federal award. Specifically, 2 C.F.R. § 200.450 prohibits the use of grant funds for lobbying activities, including influencing activities associated with obtaining grants or attempting to influence, either directly or indirectly, an employee or officer of the executive branch of the Federal Government to give consideration or to act regarding a Federal award or a regulatory matter.

Further, 2 C.F.R. § 200.450(c) applies additional restrictions to nonprofit organizations and institutions of higher education (IHEs). Those additional restrictions include prohibiting any costs associated with attempting to influence federal or state legislation, establishing, administering, contributing to any organization to influence the outcomes of elections in the United States, or engaging in legislative liaison activities.

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Although 2 C.F.R. § 200.454(a) allows the use of federal funds for membership in business, technical, and professional organizations, that allowance does not extend to organizations whose primary purpose is lobbying (*see* § 200.454(e)). Nor does it allow payment of dues to any organization that fails to segregate lobbying from non-lobbying costs. It is the responsibility of the grantee to ensure that any membership fee funds are not used for lobbying, even when the membership organization's primary purpose is not lobbying. As with all costs, including membership costs in business, technical, and professional organizations, those costs must be reasonable and necessary to the performance of the grant (*see* the cost principles in 2 C.F.R. Part 200 Subpart E).

Grantee Responsibilities

As grantees, you are responsible for ensuring that your use of federal funds complies with applicable federal statutes and regulations. This includes:

- Ensuring no federal grant dollars are used directly or indirectly to pay for lobbying efforts;
- A presumption that membership fee amounts tied to a percentage of a federal grant are unallowable;
- Maintaining adequate documentation to demonstrate compliance to ensure that membership fees are not used on lobbying and are reasonable and necessary; and
- Avoiding payment of dues to organizations that cannot or do not report the proportion of their activities that are dedicated to lobbying.

Although membership in certain organizations may be allowable in limited circumstances, federal grant funds may not be used to subsidize any portion of dues that support legislative advocacy or lobbying. Grantees are responsible for requesting appropriate breakdowns of dues and ensuring compliance with 31 U.S.C. § 1352, 2 C.F.R. §§ 200.454 and 200.450, and all other applicable law related to lobbying.

Consequences for Noncompliance

Failure to comply with these provisions may result in disallowed costs, audit findings, program reviews, and additional oversight or enforcement actions by the Department up to the termination of your grant. Additionally, violations may lead to civil penalties, including fines and the potential suspension or debarment of grantees or individuals. Grantees should consult with their legal and compliance teams to review current expenditures and ensure they align with these existing federal requirements.

Disclaimer

As with any "Dear Colleague" letter and guidance document, the contents of this document do not have the force and effect of law and are not meant to bind the public or the Department. This document is intended only to provide clarity to the public regarding existing requirements under the law and regulations.

Initial ag

Date 07/24/2026

Sincerely,

Nicholas Kent

Nicholas Kent
Under Secretary

Initial
Date 07/24/2026

CERTIFICATE OF AUTHORITY

I, **Angel Burgado, President**, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of **America's Youth Teenage Unemployment Reduction Network, Inc.** (Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on **November 18, 2023**, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That **Allison Joseph, Executive Director** (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of **America's Youth Teenage Unemployment Reduction Network, Inc.**
(Name of Corporation/ LLC)
to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: **07/24/2026**

Angel Burgado
Signature of Elected Officer
Name: Angel Burgado
Title: President

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 AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC. is a Massachusetts Nonprofit Corporation registered to transact business in New Hampshire on April 07, 2004. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **471109**

Certificate Number : **0007922153**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed

the Seal of the State of New Hampshire,

this **4th** day of **May** A.D. **2026**.

David M. Scanlan

Secretary of State

CERTIFICATE OF LIABILITY INSURANCE

ACORD®

DATE (MM/DD/YYYY): 5/29/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME:	
Marsh & McLennan Agency LLC - New England 100 Front St, Ste 800 Worcester MA 01608	PHONE (A/C, No, Ext): 888-850-9400	FAX (A/C, No): 866-795-8016
	E-MAIL ADDRESS: MMA.NewEngland.Cert@marshmc.com	
	INSURER(S) AFFORDING COVERAGE	**NAIC #**
	INSURER A : Philadelphia Insurance Company	23850
INSURED AMERIYOUTH1	INSURER B : Hanover Service Center	22292
America's Youth Teenage Unemployment Reduction Network, Inc. 340 Granite St. Manchester MA 02301	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** 137799352 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY			PHPK2577089	8/24/2025	8/24/2026	EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 50,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 3,000,000
	POLICY PRO-JECT X LOC						PRODUCTS - COMP/OP AGG	$ 3,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY			PHPK2577089	8/24/2025	8/24/2026	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
A	X UMBRELLA LIAB / OCCUR			PHUB872900	8/24/2025	8/24/2026	EACH OCCURRENCE	$ 1,000,000
	EXCESS LIAB / CLAIMS-MADE						AGGREGATE	$ 1,000,000
	DED X RETENTION $ 10,000							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		WZNH241761	8/23/2025	8/23/2026	X PER STATUTE / OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

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

CERTIFICATE HOLDER

NH Department of Education
25 Hall Street
Concord NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Frank Edelblut
Commissioner

Christine M. Brennan
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
Bureau of Adult Education
25 Hall Street
Concord, NH 03301
TEL. (603) 271-6699
FAX (603) 271-3454

Federal/State Program Title: WIOA Adult Education & Literacy Activities

Project Manager

Name:	Allison Joseph	Title:	Executive Director
Address:	340 Granite Street, Manchester, NH 03102	Telephone:	603-321-3416
Email Address:	ajoseph@my-turn.org	Fax:	18339032549

Financial Contact

Name:	Jeff Almonte	Title:	Accountant
Address:	340 Granite Street, Manchester, NH 03102	Telephone:	603-321-3416
Email Address:	jalmonte@my-turn.org	Fax:	18339032549

The above named person is designated as Project Manager. I hold the Program Manager responsible for implementing the project in accordance with the approved project, for the remaining within the budget limitations, for ensuring that only authorized items required to implement the project are charged to the project, and for initialing the request to amend the approved project.

Allison Joseph, Executive Director

Print Name and Title of SAU Superintendent of School or RA/Chief Financial Officer

Signature of SAU Superintendent of Schools or RA/Chief Financial Officer

06/20/2025

Date

Please initial and date on the bottom of each page of the Program Assurances and return to: AdultEd@doe.nh.gov

FY26 Program Assurances for WIOA Adult Education & Literacy Activities (AEL)

Adult Education & Literacy Activities (AEL), authorized under Ed 703, are administered under the Workforce Innovation & Opportunity Act of 2014, Title II, the Adult Education & Family Literacy Act. AEL program must comply with the requirements applicable to WIOA and as a subrecipient of federal funding including but not limited to the Uniform Guidance and EDGAR.

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

Responsiveness to Regional Need

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

Serving the Most in Need

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

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

Service Delivery Format and Schedules

- The Contractor must have a delivery method, location(s), and schedule that enable individuals to attend and complete the program including year-round programming which may include short breaks between sessions. A minimum of 100 hours of instruction per year is recommended in order for participants to make sufficient progress.
- The Contractor must provide in-person instructional delivery that may also include hybrid or hyflex options.
- Open enrollment or managed enrollment and flexible scheduling are highly encouraged.
- The Contractor must be able to provide outreach/satellite services, or arrange access to, tutorial services for individuals in the region who are unable to attend regularly scheduled classes. Tutorial services should be provided through appropriately trained volunteers.
- The Contractor must have a plan for handling waiting lists.

Proposed Curricula and Contextualized Instruction

- The Contractor is required to provide a standards-based curriculum that is aligned with the College & Career Readiness Standards for Adult Education and/or the English Language Proficiency Standards published by the US Department of Education, Office of Career, Technical and Adult Education (OCTAE).
- The Contractor is required to provide contextualized instruction that includes the use of occupationally relevant materials.
- It is preferred that the Contractor incorporate OCTAE-endorsed instructional initiatives including curriculum review, EL institute, Teaching the Skills that Matter, STudent Achievement in Reading, Teaching Excellence in Adult Literacy, the Employability Skill

Framework, Power in Numbers, ESL Pro and other initiatives that may be released during the period of performance.

- The Contractor, its officers, employees, agents or members, may assume full political, religious, and citizenship responsibilities, but shall refrain from exploiting the instructional responsibility of his/her professional position. Material presented to students shall be relevant to the course and appropriate to the maturity and achievement level of the students. The Contractor, its officers, employees, agents or members will at all times strive to promote tolerance for the views and opinions of others and for the right of individuals to form and hold differing views and opinions. The Contractor, its officers, employees, agents or members, will encourage the student to study varying points of view and respect his/her right to form his/her own judgment.

Alignment with the State Workforce Plan

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

Intensity, Quality and Best Practices

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

Integration of Technology Services and Digital Systems

- The Contractor must effectively use technology, services and delivery systems, including distance education, in a manner sufficient to increase the amount and quality of learning.
- The Contractor must incorporate digital literacy instruction for all students at all levels.

- The Contractor must include distance learning options, including technology-enhanced curricula, as a part of its delivery system including a policy for selecting appropriate students, facilitating distance learning, and a plan for how distance learning will be used. This includes the use of the state-wide Canvas instance by instructors and participants.
- The Contractor must incorporate the use of a variety of technology services in the classroom.

Meeting Program Outcomes

- The Contractor must pretest 100% of all enrolled students using a National Reporting System-approved assessment within 12 hours of enrollment.
- The Contractor must posttest a minimum of 48% of all enrolled students after an appropriate number of instructional hours as defined in the NH Assessment and Data Policy.
- The Contractor must conduct follow up surveys with all enrolled participants for whom data matching is unavailable as required by the National Reporting System to collect performance indicator data and measurable skills gains in accordance with National Reporting System requirements. A minimum of a 75% response rate is required.
- 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 negotiated target performance with OCTAE every two years. Targets are based on the statistical adjustment model and are expected to reflect continuous improvement by increase each year.

Primary Indicators of Performance	2023 – 2024	2024-2025	2025-2026
Employment in the Second Quarter after Exit	23.00%	33.0%	33.5%
Employment in the Fourth Quarter after Exit	21.00%	32.0%	33.5%
Median Earnings in the Second Quarter after Exit	$6,500.00	$6,770	$7,000
Credential Attainment Rate	16.00%	23.5%	24.0%
Measurable Skill Gains	29.5%	30.5%	31.0%

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 and submit a quarterly report to the State, as well as provide an annual self-assessment summary to inform program decisions and set goals for improvement.

- The Contractor must request social security numbers, in accordance with 5 U.S.C. § 552a, for all participants over the age of 18. The Contractor will aid students, who do not possess a social security number, in applying for a social security number. Students who fail to provide a social security number will be indicated in the data system in order to assist with National Reporting System (NRS) for Adult Education requirements such as student outcome follow and data matching purposes for federal Workforce Innovation and Opportunity Act employment measures.

Event of Default

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

Appendix 2

New Hampshire Department of Education

FY2026

GENERAL ASSURANCES, REQUIREMENTS AND DEFINITIONS FOR PARTICIPATION IN FEDERAL PROGRAMS

Subrecipients of any Federal grant funds provided through the New Hampshire Department of Education (NHED) must submit a signed copy of this document to the NHED Bureau of Federal Compliance prior to any formula grant application being deemed to be “substantially approvable” or any discretionary grant receiving “final approval”. Once a formula grant is deemed to be in substantially approvable form, the subrecipient may begin to obligate funds which will be reimbursed upon final approval of the application by the NHED (34 CFR 708).

Any funds obligated by the subrecipient prior to the application being in substantially approvable form will not be reimbursable even upon final approval of the application by the NHED.

This FY2026 general assurances document contains a few differences from the FY2025 general assurances document. You are encouraged to do a side-by-side comparison of the two documents so that you thoroughly understand the requirements and deadlines to which you are agreeing.

Following your review and acceptance of these General Assurances, Requirements and Definitions for Participation in Federal Programs please sign the certification statement on the appropriate page and then initial each of the remaining pages where indicated.

Once the document is fully executed, you may email a copy of the entire document to:

New Hampshire Department of Education
Bureau of Federal Compliance
25 Hall Street
Concord, NH 03301
federalcompliance@doe.nh.gov

Should you have any questions please contact Lindsey Labonville at 603-731-4621 or Lindsey.L.Labonville@doe.nh.gov.

General Assurances, Requirements and Definitions for Participation in Federal Programs

A. General Assurances

Assurance is hereby given by the subrecipient that, to the extent applicable:

1) The subrecipient has the legal authority to apply for the federal assistance, and the institutional, managerial, and financial capability (including funds sufficient to pay non-federal share of project costs, as applicable) to ensure proper planning, management, and completion of the project described in all applications submitted.

2) The subrecipient will give the awarding agency, the NHED, the Comptroller General of the United States and, if appropriate, other State Agencies, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.

3) The subrecipient will comply with the requirements regarding construction and real property within 34 CFR Part 75.600-75.684. The non-Federal entity is required to comply with any reporting requirements on the status of real property in which the Federal Government retains an interest pursuant to 2 CFR 200.330.

4) The subrecipient will establish safeguards to prohibit employees from using their positions for purposes that constitute or appear to present a personal or organizational conflict of interest, or for personal gain.

5) The subrecipient will initiate and complete the work within the applicable time frame after receiving approval from the awarding agency.

6) The subrecipient will comply with all Federal statutes, administrative rules and executive orders including provisions protecting free speech, religious liberty, public welfare, the environment, and those prohibiting discrimination. These include, but are not limited to:
   (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; ~~including any guidance issued consistent with Executive Order 14151 Ending Radical And Wasteful Government DEI Programs And Preferencing – The White House (January 20, 2025) and the communication titled "Reminder of Legal Obligations Undertaken in Exchange for Receiving Federal Financial Assistance and Request for Certification under Title VI and SFFA v. Harvard issued by the United States Department of Education on April 3, 2025, as applicable~~;[1]
   (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C.§§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex.~~ including any guidance issued consistent with Executive Order 14168 Defending Women From Gender Ideology Extremism And Restoring Biological Truth To The Federal Government (January 20, 2025), as applicable;~~
   (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps;
   (d) The Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age;
   (e) The Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse;
   (f) The Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of

[1] Federal statutes shall be interpreted consistent with the judicial and administrative constructions in effect.

1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism;

(g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee- 3), as amended, relating to confidentiality of alcohol and drug abuse patient records;

(h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing;

(i) Any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made;

(j) The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99) and the Protection of Pupil Rights Amendment (PPRA) (20 U.S.C. § 1232h; 34 CFR Part 98); and

(k) The requirements of any other statute(s), administrative rule, executive order, dear colleague letter, or non-regulatory guidance which may apply to the application.

7) The subrecipient will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of federal or federally assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of federal participation in purchases.

8) The subrecipient will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with federal funds. The subrecipient further assures that no federally appropriated funds have been paid or will be paid by or on behalf of the subrecipient to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any federal grant; the entering into of any cooperative agreement; and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement.

9) The subrecipient will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported in whole or in part with federal funds.

10) The subrecipient will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported in whole or in part with federal funds.

11) The subrecipient will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.

12) The subrecipient will comply with all applicable requirements of all other federal laws, executive orders, regulations, dear colleague letter, non-regulatory guidance and policies governing all program(s).

13) The subrecipient will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and 2 CFR 200.501, Subpart F, "Audit Requirements," as applicable.

14) The recipient will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104) which prohibits grant award recipients or a sub-recipient from (1) Engaging in severe forms of trafficking in persons during the period of time that the award is in effect (2) Procuring a commercial sex act during the period of time that the award is in effect or (3) Using forced labor in the performance of the award or subawards under the award.

15) The control of funds provided to a subrecipient that is a Local Education Agency under each program, and title

to property acquired with those funds, will be in a public agency, and a public agency will administer those funds and property.

16) Personnel funded from federal grants and their subcontractors will adhere to the prohibition from text messaging while driving an organization-owned vehicle, or while driving their own privately owned vehicle during official Grant business, or from using organization-supplied electronic equipment to text message or email while driving. Recipients must comply with these conditions under Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," October 1, 2009 (pursuant to provisions attached to federal grants funded by the US Department of Education).

17) The subrecipient assures that it will adhere to the Pro-Children Act of 2001, which states that no person shall permit smoking within any indoor facility owned or leased or contracted and utilized for the provision of routine or regular kindergarten, elementary, or secondary education or library services to children (P.L. 107-110, section 4303(a)). In addition, no person shall permit smoking within any indoor facility (or portion of such a facility) owned or leased or contracted and utilized for the provision of regular or routine health care or day care or early childhood development (Head Start) services (P.L. 107-110, Section 4303(b)(1). Any failure to comply with a prohibition in this Act shall be considered to be a violation of this Act and any person subject to such prohibition who commits such violation may be liable to the United States for a civil penalty, as determined by the Secretary of Education (P.L. 107-110, section 4303(e)(1).

18) The subrecipient will comply with the Stevens Amendment.

19) The subrecipient will comply with the Buy America Preference for Infrastructure Projects as required by 2 CFR Part 184.

20) The subrecipient will submit such reports to the NHED and to U.S. governmental agencies as may reasonably be required to enable the NHED and U.S. governmental agencies to perform their duties. The subrecipient will maintain such fiscal and programmatic records, including those required under 20 U.S.C. 1234(f), and will provide access to those records, as necessary, for those Departments/agencies to perform their duties.

21) The Subrecipient will ensure compliance with 2 CFR 200.415(a) and (b).

22) If an LEA, the subrecipient will provide reasonable opportunities for systematic consultation with and participation of teachers, parents, and other interested agencies, organizations, and individuals, including education-related community groups and non-profit organizations, in the planning for and operation of each program.

23) If an LEA, the subrecipient shall assure that any application, evaluation, periodic program plan, or report relating to each program will be made readily available to parents and other members of the general public upon request.

24) If an LEA, the subrecipient has adopted effective procedures for acquiring and disseminating to teachers and administrators participating in each program, significant information from educational research, demonstrations, and similar projects, and for adopting, where appropriate, promising educational practices developed through such projects. Such procedures shall ensure compliance with applicable federal laws and requirements.

25) The subrecipient will comply with the requirements of the Gun-Free Schools Act of 1994.

26) The subrecipient will submit a fully executed and accurate FY25 Single-Audit Certification (required) and the Federal Expenditures Worksheet (if applicable) to the NHED no later than December 31, 2025. The worksheet

will be provided to each subrecipient by the NHED via email and is posted on the NHED website.

27) The subrecipient shall comply with the restrictions of New Hampshire RSA 15:5.

28) The subrecipient will comply with the requirements in 2 CFR Part 180, Government-wide Debarment and Suspension (Non-procurement).

29) The subrecipient certifies that it will maintain a drug-free workplace and will comply with the requirements of the Drug-Free Workplace Act of 1988 and 34 CFR 84.200.

30) The subrecipient will adhere to the requirements of Title 20 USC 7197 relative to the Transfer of Disciplinary Records.

31) The subrecipient will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).

32) The subrecipient will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally assisted construction sub-agreements.

33) The subrecipient will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is $10,000 or more.

34) The subrecipient will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).

35) The subrecipient will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.

36) The subrecipient will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).

37) As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award (2 CFR 200.322).

38) The subrecipient will comply with the Prohibition on Certain Telecommunications and Video Surveillance Equipment requirement per 2 CFR 200.216.

39) The subrecipient will comply with the Protection for Whistleblowers (41 U.S.C. §4712).

B. Explanation of Grants Management Requirements

The following section elaborate on certain requirements included in legislation or regulations referred to in the "General Assurances" section. This section also explains the broad requirements that apply to federal program funds.

1. Financial Management Systems

Financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions, and to trace funds to establish that such funds have been used in accordance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Specifically, the financial management system must be able to:

a) Identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and federal award identification must include, as applicable, the CFDA title and number, federal award identification number and year, name of the federal agency, and name of the pass-through entity, if any.
b) Provide accurate, current, and complete disclosure of the financial results of each federal award or program.
c) Produce records that identify adequately the source and application of funds for federally funded activities.
d) Maintain effective control over, and accountability for, all funds, property, and other assets. The subrecipient must adequately safeguard all assets and assure that they are used solely for authorized purposes.
e) Generate comparisons of expenditures with budget amounts for each federal award.

2. Written Policies and Procedures

The subrecipient must have written policies and procedures for (this list is not all inclusive):

Policy/Procedure Name	In Accordance With	Policy	Procedure
Drug-Free Workplace Policy	34 CFR 84.200 and the Drug-Free Workplace Act of 1988		N/A
Procurement Policy & Procedure	2 CFR 200.317-327		
Conflict of Interest/Standard of Conduct Policy	2 CFR 318(c)(1)		N/A
Inventory Management Policy & Procedure	2 CFR 200.313(d)		
District Travel Policy	2 CFR 200.475(b)		N/A
Subrecipient Monitoring Policy & Procedure (if applicable)	2 CFR 200.332(d)		
Time and Effort Policy & Procedure	2 CFR 200.430		
Records Retention Policy & Procedure	2 CFR 200.334		

Prohibiting the Aiding and Abetting of Sexual Abuse Policy	ESEA Section 8546		N/A
Allowable Cost Determination Policy	2 CFR 200.302(b)(7)		N/A
Gun Free School Act	Gun Free School Act of 1994		N/A
Cash Management	2 CFR 200.302(b)(6) and 200.305		
Nonsmoking Policy for Children's Services	ESEA Section 8573		N/A

3. Internal Controls

The subrecipient must:

a) Establish, maintain, and document effective internal controls over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should comply with the guidance outlined in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
b) Comply with the U.S. Constitution, federal statutes, regulations, applicable executive order, and non-regulatory guidance, as applicable, and the terms and conditions of the federal awards.
c) Take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.
d) Take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information. This also includes information the Federal agency or pass-through entity designates as sensitive or other information the recipient or subrecipient considers sensitive and is consistent with applicable Federal, State, local and tribal laws regarding privacy and responsibility over confidentiality.
e) Retain all Federal award records and other supporting documentation in accordance with 2 CFR 200.334.

4. Allowable Costs

In accounting for and expending project/grant funds, the subrecipient may only charge expenditures to the project award if they are:

a) in payment of obligations incurred during the approved project period;
b) in conformance with the approved project;
c) in compliance with all applicable statutes and regulatory provisions;
d) costs that are allocable to a particular cost objective;
e) spent only for reasonable and necessary costs of the program; and
f) not used for general expenses required to carry out other responsibilities of the subrecipient.

5. Audits

This part is applicable for all non-federal entities as defined in 2 CFR 200, Subpart F.

a) In the event that the subrecipient expends $1,000,000 or more in federal awards in its fiscal year, the subrecipient must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR 200, Subpart F. In determining the federal awards expended in its fiscal year, the subrecipient shall consider all sources of federal awards, including federal resources received from the NHED. The determination of amounts of federal awards expended should be in accordance with the guidelines established by 2 CFR 200, Subpart F.

b) In connection with the audit requirements, the subrecipient shall also fulfill the requirements relative to auditee responsibilities as provided in 2 CFR 200.508.

c) If the subrecipient expends less than $1,000,000 in federal awards in its fiscal year, an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F, is not required. In the event that the subrecipient expends less than $1,000,000 in federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F, the cost of the audit must be paid from non-federal resources (i.e., the cost of such an audit must be paid from subrecipient resources obtained from non-federal entities).

The subrecipient assures it will implement the following audit responsibilities:

a) Procure or otherwise arrange for the audit required by this part in accordance with auditor selection regulations (2 CFR 200.509) and ensure it is properly performed and submitted no later than nine months after the close of the fiscal year in accordance with report submission regulations (2 CFR 200.512).
b) Provide the auditor access to personnel, accounts, books, records, supporting documentation, and other information as needed so that the auditor may perform the audit required by this part.
c) Prepare appropriate financial statements, including the schedule of expenditures of federal awards, in accordance with financial statements regulations (2 CFR 200.510).
d) Promptly follow up and take corrective action on audit findings, including preparation of a summary schedule of prior audit findings and a corrective action plan, in accordance with audit findings follow-up regulations (2 CFR 200.511(b-c)).
e) If an audit reveals the basis for a finding related to a federally funded program, upon request of the NHED Bureau of Federal Compliance (BFC), promptly submit a corrective action plan using the NHED template provided by the BFC for audit findings related to the federally funded programs.
f) For repeat findings not resolved or only partially resolved, the subrecipient must provide an explanation for findings not resolved or only partially resolved to the BFC for findings related to all federally funded programs. The BFC will review the subrecipient's submission and issue an appropriate management decision adhering to the same framework as set forth in 2 CFR 200.521.

6. Reports to be Submitted

Audits/Management Decisions

Copies of reporting packages for audits conducted in accordance with 2 CFR 200, Subpart F shall be submitted, by or on behalf of the recipient directly to the following:

a) The Federal Audit Clearinghouse (FAC) in 2 CFR 200, Subpart F requires the auditee to electronically submit the data collection form described in 200.512(b) and the reporting package described in 200.512(c) to FAC at: The Federal Audit Clearinghouse

Copies of other reports or management decision letter(s) shall be submitted by or on behalf of the subrecipient directly to:

a) **New Hampshire Department of Education**
Bureau of Federal Compliance
25 Hall Street
Concord, NH 03301 Or via email to: federalcompliance@doe.nh.gov

b) In response to requests by a federal agency, auditees must submit a copy of any management letters issued by the auditor, 2 CFR 200.512(e).

Any other reports, management decision letters, or other information required to be submitted to the NHED pursuant to this agreement shall be submitted in a timely manner.

Single Audit Certifications and Federal Expenditures Worksheet

A fully executed and accurate FY25 Single-Audit Certification (required) and Federal Expenditures Worksheet (if applicable) shall be submitted to the NHED no later than **December 31, 2025**. A copy of the forms will be provided to each subrecipient by the NHED via email.

7. Debarment, Suspension, and Other Responsibility Matters

As required by Executive Orders (E.O.) 12549 and 12689, Debarment and Suspension, and implemented at 2 CFR Part 180, for prospective participants in primary covered transactions, as defined in 2 CFR 180.120, 180.125 and 180.200, no contract shall be made to parties identified on the General Services Administration's *Excluded Parties List System* as excluded from Federal Procurement or Non-procurement Programs in accordance with E.O.s 12549 and 12689, "Debarment and Suspension." This list contains the names of parties debarred, suspended, or otherwise excluded by agencies, and contractors declared ineligible under statutory or regulatory authority other than E.O. 12549. Contractors with awards that exceed the small purchase threshold shall provide the required certification regarding their exclusion status and that of their principal employees.

The federal government imposes this requirement in order to protect the public interest, and to ensure that only responsible organizations and individuals do business with the government and receive and spend government grant funds. Failure to adhere to these requirements may have serious consequences – for example, disallowance of cost, termination of project, or debarment.

To assure that this requirement is met, there are four options for obtaining satisfaction that subrecipients and contractors are not suspended, debarred, or disqualified.

The subrecipient certifies that it and its principals:

a) Are not presently debarred, suspended, proposed for debarment, and declared ineligible or voluntarily excluded from covered transactions by any federal Department or agency.
b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes; commission of embezzlement; theft, forgery, bribery, falsification, or destruction of records; making false statements; or receiving stolen property.
c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in this certification.
d) Have not within a three-year period preceding this application had one or more public transactions (federal, state, or local) terminated for cause or default.

Where the subrecipient is unable to certify to any of the statements in this certification, they shall attach an explanation to this document.

8. Drug-Free Workplace (Grantees Other Than Individual)

As required by the Drug-Free Workplace Act of 1988 and implemented in 34 CFR 84.200 the subrecipient certifies that it will continue to provide a drug-free workplace by:

a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance (34 CFR 84.610) is prohibited in the subrecipient's workplace and specifying the actions that will be taken against employees for violation of such prohibition.

b) Establishing, as required by 34 CFR 84.215, an ongoing drug-free awareness program to inform employees about:

   - The dangers of drug abuse in the workplace;
   - The recipient's policy of maintaining a drug-free workplace;
   - Any available drug counseling, rehabilitation, and employee assistance programs; and
   - The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.

c) Requiring that each employee engaged in the performance of the project is given a copy of this statement.

d) Notifying the employee in the statement that, as a condition of employment under the project, the employee will:

   - Abide by the terms of the statement; and
   - Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction.

e) Notifying the agency in writing within 5 calendar days after receiving notice of an employee's conviction of a violation of a criminal drug statute in the workplace, as required by 34 CFR 84.205(c)(2), from an employee or otherwise receiving actual notice of employee's conviction. Employers of convicted employees must provide notice, including position title to:

   Director, Grants and Contracts Service
   U.S. Department of Education
   400 Maryland Avenue, S.W. [Room 3124, GSA – Regional Office Building No. 3]
   Washington, D.C. 20202-4571

   (Notice shall include the identification number[s] of each affected grant).

f) Taking one of the following actions, as stated in 34 CFR 84.225(b), within 30 calendar days of receiving the required notice with respect to any employee who is convicted of a violation of a criminal drug statute in the workplace.

   - Taking appropriate personnel action against such an employee, up to and including termination consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
   - Requiring such employee to participate satisfactorily in drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency.

g) Making a good-faith effort to maintain a drug-free workplace through implementation of the requirements stated above.

9. Gun Possession

As required by Title XIV, Part F, and Section 14601 (Gun-Free Schools Act of 1994) of the Improving America's Schools Act:

The LEA assures that it shall comply with the provisions of RSA 193:13, IV.

> Any pupil who brings or possesses a firearm as defined in section 921 of Title 18 of the United States Code in a safe school zone as defined in RSA 193-D:1 without written authorization from the superintendent or designee shall be expelled from school by the local school board for a period of not less than 12 months. Nothing in this section shall be construed to prevent the local school district or chartered public school that expelled the student from providing educational services to such student in an alternative setting.

The LEA assures that it shall timely file the report required by Ed 317.07.

The LEA assures that it has establish policies on school discipline as required by RSA 193:13, XI and XII and Ed 317.03.

10. Lobbying

As required by Section 1352, Title 31, of the U.S. Code, and implemented in 34 CFR Part 82, for persons entering into a grant or cooperative agreement over $100,000, as defined in 34 CFR 82.105 and 82.110, the applicant certifies that:

a) No federally appropriated funds have been paid or will be paid by or on behalf of the subrecipient to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any federal grant; the entering into of any cooperative agreement; and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement.

b) If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with federal grants or cooperative agreements, the subrecipient shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

c) The subrecipient shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, contracts under federal awards, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

New Hampshire RSA 15:5 **- Prohibited Activities.**

I. Except as provided in paragraph II, no recipient of a grant or appropriation of state funds may use the state funds to lobby or attempt to influence legislation, participate in political activity, or contribute funds to any entity engaged in these activities.

II. Any recipient of a grant or appropriation of state funds that wishes to engage in any of the activities prohibited in paragraph I, or contribute funds to any entity engaged in these activities, shall segregate the state funds in such a manner that such funds are physically and financially separate from any non-state funds that may be used for any of these purposes. Mere bookkeeping separation of the state funds from other moneys shall not be sufficient.

11. Subrecipient Monitoring

In addition to reviews of audits conducted in accordance with 2 CFR 200, Subpart F, subrecipient monitoring procedures may include, but not be limited to, on-site or remote visits by NHED staff, limited scope audits, and/or other procedures. By signing this document, the subrecipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the NHED. In the event the NHED determines that a limited scope audit of the project recipient is appropriate, the subrecipient agrees to comply with any additional instructions provided by NHED staff to the subrecipient regarding such audit.

12. More Restrictive Conditions

Subrecipients found to be in noncompliance with program and/or fund source requirements or determined to be “high risk” shall be subject to the imposition of more restrictive conditions as determined by the NHED.

13. Obligations by Subrecipients

Obligations will be considered to have been incurred by subrecipients on the basis of documentary evidence of binding commitments for the acquisition of goods or property or for the performance of work, except that funds for personal services, services performed by public utilities, travel, or the rental of facilities shall be considered to have been obligated at the time such services were rendered, such travel occurred, and/or when facilities were used (see 34 CFR 76.707).

14. Personnel Costs – Time Distribution

Charges to federal projects for personnel costs, whether treated as direct or indirect costs, are allowable to the extent that they satisfy the specific requirements of 2 CFR 200.430 and will be based on payrolls documented in accordance with generally accepted practices of the subrecipient and approved by a responsible official(s) of the subrecipient.

When employees work solely on a single federal award or cost objective, charges for their salaries and wages must be supported by personnel activity reports (PARs), which are periodic certifications (at least semi-annually) that the employees worked solely on that program for the period covered by the certification. These certifications must be signed by the employee or a supervisory official having firsthand knowledge of the work performed by the employee.

When employees work on multiple activities or cost objectives (e.g., more than one federal project, a federal project and a non-federal project, an indirect cost activity and a direct cost activity, two or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity), the distribution of their salaries or wages will be supported by personnel activity reports or equivalent documents that meet the following standards:

a) Reflect an after-the-fact distribution of the actual activity of each employee;
b) Account for the total activity for which each employee is compensated;
c) Prepared at least monthly and must coincide with one or more pay period; and
d) Signed and dated by the employee.

15. Protected Prayer in Public Elementary and Secondary Schools

The subrecipient certifies that the LEA has no policy that prevents or otherwise denies participation in constitutionally protected prayer in public elementary and secondary schools. (Section 8524(a) of the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act and codified at 20 U.S.C. § 7904).

16. Purchasing/Procurement

The non-Federal entity must have and use documented procurement procedures, consistent with the standards of this section and 2 CFR 200.317 - 2 CFR 200.327 for any of the following methods of procurement used for the acquisition of property or services required under a Federal award or sub-award.

1. Informal procurement methods
    a. Micro-purchases
    b. Simplified Acquisition
2. Formal procurement methods
    a. Sealed bids
    b. Proposals
3. Noncompetitive procurement

17. Retention and Access to Records

The subrecipient certifies that it will comply with all federal regulations, including but not limited to, 2 CFR 200.334 – 2 CRF 200.338.

18. The Stevens Amendment

All federally funded projects must comply with the Stevens Amendment of the Department of Defense Appropriation Act, found in Section 8136, which provides:

> *When issuing statements, press releases, requests for proposals, bid solicitations, and other documents describing projects or programs funded in whole or in part with federal money, all grantees receiving federal funds, including but not limited to state and local governments, shall clearly state (1) the percentage of the total cost of the program or project which will be financed with federal money, (2) the dollar amount of federal funds for the project or program, and (3) the percentage and dollar amount of the total costs of the project or program that will be funded by non-governmental sources.*

19. Transfer of Disciplinary Records

Title 20 USC 7197 requires that the State have a procedure to assure that a student's disciplinary records, with respect to suspensions and expulsions, are transferred by the project recipient to any public or private elementary or secondary school where the student is required or chooses to enroll. In New Hampshire, that assurance is statutory and found at RSA 193-D:8.

The relevant portions of the federal and state law appear below.

a) **Disciplinary Records -** In accordance with the Family Educational Rights and Privacy Act of 1974 (20 U.S.C. 1232g), not later than 2 years after the date of enactment of this part, each State receiving Federal funds under this Act shall provide an assurance to the Secretary that the State has a procedure in place to facilitate the transfer of disciplinary records, with respect to a suspension or expulsion, by local educational agencies to any private or public elementary school or secondary school for any student who is enrolled or seeks, intends, or is instructed to enroll, on a full- or part-time basis, in the school.

b) **193-D:8 Transfer Records; Notice –** All elementary and secondary educational institutions, including academies, private schools, and public schools, shall upon request of the parent, pupil, or former pupil, furnish a complete school record for the pupil transferring into a new school system. Such record shall include, but not be limited to, records relating to any incidents involving suspension or expulsion, or delinquent or criminal acts, or any incident reports in which the pupil was charged with any act of theft, destruction, or violence in a safe school zone.

20. Compliance with FERPA and PPRA

The subrecipient certifies that it complies with Family Educational Rights and Privacy Act (FERPA) (20 U.S.C.§ 1232g; 34 CFR Part 99) and the Protection of Pupil Rights Amendment (PPRA) (20 U.S.C. § 1232h; 34 CFR Part 98) by ensuring the following:

a) The subrecipient has established and implemented effective internal processes to ensure that student's complete education records are maintained;
b) The subrecipient has established and implemented effective internal processes to ensure that parents are provided with the opportunity to review their student's education records;
c) The subrecipient has established policies and procedures that permit disclosure of personally identifiable information from a student's education records in order to address safety issues in a manner that complies with FERPA;
d) The subrecipient provides parents and eligible students annual notification of their rights under FERPA consistent with 34 CFR § 99.7; and
e) The subrecipient, if applicable, has established procedures to provide military recruiters the same access to secondary students as provided to postsecondary institutions or to prospective employers and require that schools provide student information to military recruiters, when requested, unless the parent has opted out of providing such information (schools are required to provide to military recruiters include student names, addresses, electronic mailing addresses, and telephone listings. *See* Section 8528 of the ESEA, as amended, 20 U.S.C. § 7908 and 10 U.S.C. § 503(c)).

C. Definitions (2 CFR 200.1)

1) **Audit finding -** A*udit finding* means deficiencies which the auditor is required by 2 CFR 200.516 (a) to report in the schedule of findings and questioned costs.

2) **Management decision -***Management decision* means the Federal awarding agency's or pass-through entity's written determination, provided to the auditee, of the adequacy of the auditee's proposed corrective actions to address the findings, based on its evaluation of the audit findings and proposed corrective actions.

3) **Pass-through entity** - *Pass-through entity (PTE)* means a recipient or subrecipient that provides a subaward to a subrecipient (including lower tier subrecipients) to carry out of a Federal program. The authority of the pass-through entity under this part flows through the subaward agreement between the pass-through entity and subrecipient.

4) **Period of performance -** *Period of performance* means the total estimate time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions, or budget periods. Identification of the Period of Performance in the Federal award per 2 CFR 200.211(b)(5) does not commit the awarding agency to fund the award beyond the currently approved budget period.

5) **Subaward -** *Subaward* means an award provided by a pass-through entity to a subrecipient for the subrecipient to contribute to the goals and objectives of the project by carrying out part of a Federal award

received by the pass-through entity. It does not include payments to a contractor, beneficiary, or participant. A subaward may be provided through any form of legal agreement consistent with criteria in with 2 CFR 200.331, including an agreement the pass-through entity considers a contract.

6) **Subrecipient –** *Subrecipient* means an entity that receives a subaward from a pass-through entity to carry out part of a federal award.

7) **Senior Educational Official** – *Senior Educational Official* means the top executive in an educational organization who makes the key decisions on spending, staffing, and other education policies.

CERTIFICATION

Instructions: The Chief Administrator/Financial Officer or Consortium Chair **must** sign this certification (and initial the remaining pages) as described below. And return it to the NHED. **No payment for project/grant awards will be made by the NHED without a fully executed copy of this General Assurances, Requirements and Definitions for Participation in Federal Programs on file.** For further information, contact the NHED Bureau of Federal Compliance at federalcompliance@doe.nh.gov.

Certification:

I the undersigned acknowledge that [a] person is guilty of a violation of R.S.A. § 641:3 if [h]e or she makes a written or electronic false statement which he or she does not believe to be true, on or pursuant to a form bearing a notification authorized by law to the effect that false statements made therein are punishable; or (b) With a purpose to deceive a public servant in the performance of his or her official function, he or she: (1) Makes any written or electronic false statement which he or she does not believe to be true; or (2) Knowingly creates a false impression in a written application for any pecuniary or other benefit by omitting information necessary to prevent statements therein from being misleading; or (3) Submits or invites reliance on any writing which he or she knows to be lacking in authenticity; or (4) Submits or invites reliance on any sample, specimen, map, boundary mark, or other object which he or she knows to be false.

Accordingly, I, the undersigned official legally authorized to bind the named subrecipient, hereby apply for participation in federally funded programs on behalf of the subrecipients named below. I certify, to the best of my knowledge, that the below subrecipient will adhere to and comply with these General Assurances, Requirements and Definitions for Participation in Federal Programs (pages 1 through 17 inclusive).

RA Number: ____________

Reporting Authority ____

Reporting Authority ____

RA UEI : KVE1LL6J84H8 UEI(Sam.gov) Expiration: 02/02/2027

Allison Joseph, Executive Director		07/24/2026
Typed Name of Chief Administrative/ Financial Officer or Consortium Chair	Signature	Date

Please email a fully executed copy of the entire document to:

New Hampshire Department of Education
Bureau of Federal Compliance
25 Hall Street
Concord, NH 03301
federalcompliance@doe.nh.gov

NONPROFIT COVER SHEET

A. Entity Name: America's Youth Teenage Unemployment Reduction Network, Inc.

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

Allison Joseph, Executive Director

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Angel Burgado, President	Santander Bank
Robin Remillard, Vice President	East Key Realty
Butch Locke, Treasurer	BAE Systems
Lydia Zak, Secretary	South Eastern Regional Educational Service Center
Justin Chauvin, Director	Builder Installed Products
Claire Gagnon, Director	Boys & Girls Club of Central & Northern NH
Patrick Queenan, Director	Sheehan, Phinney, Bass & Green
Andres Davenport, Director	BAE Systems
Chris Picou, Director	Measured Progress
Kyle Robidas, Director	Divine Millimet

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

Name	Role	Annual Salary	Amount Paid From This Contract
Allison Joseph	Executive Director	$120,000	$0
JW Williams	Director of Post-Secondary Pathways	$70,000	$8,000

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).

____

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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**

[X] ***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

Revenue		Expenses	
Grants	$3,113,483	*Compensation of officers, directors, and key personnel*	$120,000
Donations	$130,216	*Other salaries & wages*	$2,023,665
Program Services Revenue	$0	*Payroll taxes & employee benefits*	$281,038
Interest & Dividends	$34	*Occupancy, rent, utilities, and insurance*	$246,054
All other Revenue	$32,500	*Printing, publications, postage, office supplies, and IT*	$31,359
Total Revenue	$3,276,233	*All other expenses*	$458,864
		Total Expenses	$3,160,980

2. BALANCE SHEET

Assets

Cash & Equivalents	$90,896
Investments	$0
Real Estate (less any depreciation)	$0
Other Property & Equipment (less any depreciation)	$0
Pledges, grants, accounts receivable	$449,146
All other assets	$307,380
Total Assets	$847,422

Liabilities

Accounts Payable	$103,460
Loans Payable	$99,336
All other liabilities	$398,115
Total Liabilities	$600,911

MISSION

MY TURN works to unleash the full potential in people, regardless of circumstance, helping them chart a course to a bright future. We serve youth, adults and families throughout New England at transitional points in their lives by offering comprehensive career services and academic support. We remove critical barriers impacting their success, all with a holistic, on-going approach that supports each individual participant.

https://www.my-turn.org/about-1

AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC.
d/b/a MY TURN, INC.

FINANCIAL STATEMENTS
JUNE 30, 2023

(WITH COMPARATIVE TOTALS FOR 2022)

(WITH ACCOMPANYING INDEPENDENT AUDITORS' REPORT)

AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC.

FINANCIAL STATEMENTS
JUNE 30, 2023
WITH COMPARATIVE TOTALS FOR 2022

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Bruce D. Norling, CPA, P.C.

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
America's Youth Teenage Unemployment Reduction Network, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of America's Youth Teenage Unemployment Reduction Network, Inc. (a nonprofit Organization), which comprise the statement of financial position as of June 30, 2023 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2023, the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 the Organization'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

410 Boston Post Road, Suite 24 • Sudbury, MA 01776 • (978-443-9114)

conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the 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 Organization'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 the Organization's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Emphasis of Matter

As discussed in Note 1 to the financial statements, in 2023, the Organization adopted ASU 2016-02, *Leases* (Topic 842). Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 26, 2025 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Bruce D. Norling, CPA, P.C.

February 26, 2025
Sudbury, Massachusetts

AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

	2023	2022
ASSETS		
CURRENT ASSETS		
Cash & Cash Equivalents	$ 79,470	$ 403,139
Contracts Accounts Receivable	425,100	115,606
Prepaid Expenses	4,469	695
TOTAL CURRENT ASSETS	509,039	519,440
FIXED ASSETS		
Software	1,658	1,658
Computer Equipment	7,882	7,882
Office Equipment	23,040	23,040
Furniture and Fixtures	2,091	2,091
Less: Accumulated Depreciation	(34,671)	(34,671)
TOTAL NET FIXED ASSETS	-	-
OTHER ASSETS		
Operating Lease Right-of-Use Asset	297,626	-
Deposits	13,270	12,425
TOTAL OTHER ASSETS	310,896	12,425
TOTAL ASSETS	**$ 819,935**	**$ 531,865**
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accrued Expenses	$ 23,925	$ 35,438
Accrued Payroll and Related Expenses	99,302	57,296
Short-Term Lease Liability	98,305	-
Deferred Revenue	427,321	-
PPP Loan Payable	-	243,077
TOTAL CURRENT LIABILITIES	648,853	335,811
LONG TERM LIABILITIES		
Operating Lease Liability-Long Term	209,059	-
TOTAL LONG-TERM LIABILITIES	209,059	-
NET ASSETS		
With Donor Restrictions	3,372	193,165
Without Donor Restrictions	(41,349)	2,889
TOTAL NET ASSETS	(37,977)	196,054
TOTAL LIABILITIES AND NET ASSETS	**$ 819,935**	**$ 531,865**

The accompanying notes are an integral part of these financial statements.

AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC.
STATEMENTS OF ACTVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022)

	2023			2022
	WITHOUT DONOR RESTRICTIONS	**WITH DONOR RESTRICTIONS**	**TOTAL**	**TOTAL**
PUBLIC SUPPORT AND REVENUES				
Contributions	$ 133,383	$ -	$ 133,383	$ 138,603
Foundation and Corporate Grants	385,153	3,372	388,525	534,500
Federal and State contracts	2,647,373	-	2,647,373	1,588,508
Donated Services and Space	94,080	-	94,080	93,720
Interest Income	28	-	28	115
Net Assets Released from Restrictions	193,165	(193,165)	-	-
TOTAL	3,453,182	(189,793)	3,263,389	2,355,446
EXPENSES				
Administration	371,245	-	371,245	271,570
Fundraising	50,524	-	50,524	13,704
Program Services	3,318,728	-	3,318,728	1,999,312
TOTAL	3,740,497	-	3,740,497	2,284,586
CHANGES IN NET ASSETS BEFORE EXTINGUISHMENT OF DEBT	(287,315)	(189,793)	(477,108)	70,860
GAIN FROM EXTINGUISHMENT OF DEBT	243,077	-	243,077	-
TOTAL INCREASE (DECREASE IN NET ASSETS	(44,238)	(189,793)	(234,031)	
NET ASSETS, Beginning of Year	2,889	193,165	196,054	70,860
NET ASSETS, End of Year	$ (41,349)	$ 3,372	$ (37,977)	$ 196,054

The accompanying notes are an integral part of these financial statements.

AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE, 30 2023
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022)

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (Decrease) in Net Assets	$ (234,031)	$ 70,860
Adjustments to Reconcile Changes in Net Assets to		
Contracts Accounts Receivable		
Changes in Operating Assets:		
Gain on Extinguishment of Debt	(243,077)	-
(Increase) Decrease in Contracts Receivable	(309,494)	35,604
(Increase) Decrease in Prepaid Expenses	(3,774)	566
Changes in Operating Liabilities:		
Increase (Decrease) in Accrued Expenses	30,493	35,142
Increase (Decrease) in Deferred Revenue	427,321	-
Non-cash lease expense	9,738	-
Net Cash From Operating Activities	(322,824)	142,172
CASH FLOWS FROM (used in) INVESTING ACTIVITIES		
Security Deposits	(845)	-
	(845)	-
CASH FLOWS FROM (used in) FINANCING ACTIVITIES		
Advances on Line of Credit	150,000	150,000
Repayments on Line of Credit	(150,000)	(150,000)
Net Cash From (used in) Financing Activities	-	-
NET INCREASE (DECREASE) IN CASH	(323,669)	142,172
CASH, Beginning of year	403,139	260,967
CASH, End of year	$ 79,470	$ 403,139
SUPPLEMENTAL DISCLOSURE		
Interest Paid	$ 1,388	$ 149
Cash paid for interest on lease	25,979	-
Total interest paid	$ 27,367	$ 149
Non-Cash Activity:		
Gain from Extinguishment of Debt	$ 243,077	-

In 2023, the Organization recorded right-of-use assets and related lease liabilities in connection with an operating lease in the amount of $399,669. After amoritization which includes a non-cash portion of $9,738 the lease asset balance is $297,626 and the lease liability is $307,364 at 6/30/23.

The accompanying notes are an integral part of these financial statements.

AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022)

	Administration	Fundraising	Program Services	2023 Total	2022 Total
Salaries and benefits	$ 170,366	$ -	$ 2,347,320	$ 2,517,686	$ 1,550,777
Occupancy	184,110	-	41,924	226,034	308,216
Donated Space	-	-	94,080	94,080	
Supplies and support	3,587	50,524	835,404	889,515	407,375
Consultants and professional fees	13,182	-	-	13,182	18,218
Totals	$ 371,245	$ 50,524	$ 3,318,728	$ 3,740,497	$ 2,284,586

The accompanying notes are an integral part of these financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of America's Youth Teenage Unemployment Reduction Network, Inc. have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Nature of Activities

America's Youth Teenage Unemployment Reduction Network, Inc. (the Organization) is committed to assisting youth develop goals, skills and the confidence needed to transition successfully into post-secondary education or training and the world of work by providing school-to-career services. The Organization operates in partnership with a wide range of colleges and universities, as well as with government agencies at the local, state and national levels.

All of the Organization's services are provided to eastern Massachusetts and southern New Hampshire residents. The following program divisions are listed in order of relative importance based upon total program expenditures:

In-School and Out-of-School Youth – The In-School division provides youth, ages 14 to 21 who are currently in high school, the opportunity to develop strategies and tools and gain practical life skills to overcome obstacles and barriers to complete high school. The Out-of-School Youth division assists youth, ages 16 to 24 who are high school dropouts and/or unemployed, in developing strategies and tools and gaining life skills and work experience needed to overcome obstacles and barriers to employment through working with employers who can provide young adults with work-based learning experiences and permanent jobs as well as mentoring, supervision and on-going training to succeed in the work place. In addition, the Organization provides higher education readiness opportunities and school training and education preparation for first generation college bound students for success in college.

Manufacturing Training Programs – The Manufacturing Training Programs are similar to the Out-of-School Youth Programs, but focus exclusively on preparing highly motivated young individuals for exciting careers in manufacturing through partnerships with several local industry partners.

Adult Programs - Our Adult Division provides academic instruction in preparation for HiSet & GED testing. Additionally, services are provided to adults who are pursuing post-secondary credentials and career ladder employment.

Revenue Recognition

The Company follows the provisions of ASU No.2014-09, *Revenue from Contracts with Customers* (Topic 606), which requires an entity to recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Additionally, the Company follows the provisions of ASU No.2018-08, *Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*, which provides guidance as to whether the entity should account for a grant (or similar transaction) as a contribution or as an exchange transaction.

Contracts – Contract revenue is earned and recognized by the Organization when services are provided and billed under various agreements funded primarily by governmental agencies. All contracts are cost-reimbursement contracts, all with ceiling amounts. Under cost-reimbursement contracts, revenue recognition takes place as costs related to the services provided are incurred. Billings on the contracts are subject to final approval by the governmental agency.

The Organization records contract revenue over the period of the award and the provisions of the grant determine the timing of revenue recognition. Amounts that have been received but not earned are included in deferred revenue.

Foundation and Corporate Grants – The Organization recognizes grant income considered contributions when cash is received.

Conditional promises to give and grants with stipulations that limit the use of the assets are not recognized until they become unconditional, that is, when the barrier(s) in the agreement are overcome. A contribution is conditional if an agreement includes a barrier that must be overcome and either a right of return of assets transferred or a right of release of a promisor's obligation to transfer assets exists. The presence of both a barrier and a right of return or right of release indicates that a recipient is not entitled to the contribution until it has overcome the barrier(s) in the agreement.

Program Service Fees – Program service fee revenue is earned and recognized by the Organization when services are provided and billed.

PPP Loan – The Organization accounts for forgivable Loans (Paycheck Protection Program) as debt in accordance with ASC470. The forgiveness of debt, in whole or in part, is legally released from the liability by the SBA. When debt is forgiven, it's recorded as Gain on Extinguishment of Debt and presented on the Statement of Activities.

Accounts Receivable

The Organization carries its accounts receivable at an amount equal to uncollected but earned revenue less an allowance for doubtful accounts. On a periodic basis, the Organization evaluates its accounts receivable and establishes an allowance for doubtful accounts, based on an assessment of collectability. As of June 30, 2023, management has determined no allowance for doubtful accounts is necessary.

ALLOWANCE FOR CREDIT LOSSES - ACCOUNTS RECEIVABLE

As of June 30, 2023, the allowance for credit losses had a balance of $0.

With respect to accounts receivable, the Organization's policy is to measure its allowance for credit losses based on an evaluation of historical internal and external information and past experience of the receivable aging, adjusted for current economic conditions, and reasonable and supportive forecast about future events that may affect the collectability of receivables. Specific factors considered in measuring the expected amount of accounts receivable collected include the current customer-specific risk characteristics, current and forecasted future financial condition, credit rating of each customer relative to the project's underwriting standards, the customer's past payment history and forecasted payment ability, and other factors such as changes in the economy due to interest, inflation, and unemployment levels.

Adoption of New Lease Standard

Effective July 1, 2022, the Organization adopted Accounting Standards Update (ASU) 2016-02, *Leases* (ASC Topic 842) and subsequent amendments. Under ASU 2016-02, an entity recognizes right-of-use assets and lease obligations on its statement of financial position for leases with a lease term of more than 12 months. For operating leases, total lease cost is measured and recorded on a straight-line basis over the lease term. The impact of the pronouncement is shown in Footnote number 5. In addition, the Organization adopted the practical expedients to implement the ASC Topic 842 for July 1, 2022. Prior to the adoption of topic 842, the Organization accounted for its leases under ASC 840, Leases (Topic 840).

Basis of Presentation

The financial statements report net assets and changes in net assets in two classes that are based upon the existence or absence of restrictions placed on use by its donors as follows:

Net Assets Without Donor Restrictions

Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net Assets with Donor Restrictions

Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; the organization must continue to use the resources in accordance with the donor's restrictions.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition of building or equipment (or less commonly, the contribution of those assets directly) are reported as net assets with donor restrictions until the specified asset is placed in service by the Organization, unless the donor provides more specific directions about the period of its use.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions and/or time restrictions. Revenues are reported as net assets without donor restrictions if the donor-imposed restrictions are met in the same reporting period. Expenses are reported as decreases in net assets without donor restrictions. The statement of activities reports all changes in net assets, including changes in net assets without donor restrictions from operating activities.

Nonprofit Status and Income Taxes

America's Youth Teenage Unemployment Reduction Network, Inc. qualifies as an organization formed for charitable purposes under Section 501(c)(3) of the Internal Revenue Code and, therefore, is not subject to income tax. The Organization is not a private foundation under Section 509(a)(1). Certain unrelated business income as defined in the Internal Revenue Code, is subject to federal income tax. For the year ended June 30, 2023, there was no liability for tax on unrelated business income.

The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Organization's federal and state income tax returns are generally open to examination for the last three years.

Fundraising

Fundraising relates to the activities of raising general and specific contributions to the Organization and promoting special events.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are allocated to programs and supporting services. Administration expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization. Occupancy costs are allocated to functions based upon full-time equivalents. Payroll and associated costs are allocated based on time studies.

Advertising Costs

The Organization expenses advertising costs when they are incurred. Advertising expense was immaterial for the years ended June 30, 2023 and 2022.

Use of Estimates

In preparing the Organization's financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Organization considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. The Organization maintains its cash deposit balances in banks located in Massachusetts. The Organization's balances occasionally exceed those limits. Management feels there is no risk as the chance of loss is remote.

Fixed Assets and Amortization/Depreciation

Fixed assets are recorded at cost or, if donated, fair value on the date of receipt. Amortization and depreciation are provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives. Improvements, including planned major maintenance activities are capitalized, while expenditures for routine maintenance and repairs are charged to expense as incurred. The Organization computes amortization and depreciation using the straight-line method over the estimated useful life which is 5 years.

Donated Items and Services

The Organization received donated program space (occupancy) amounting to $94,080 for the year ended June 30, 2023. Amounts are recorded at estimated reasonable rates of costs which would have been involved had the facilities been rented.

Fair Value Measurements

The Organization determines the fair market values of its financial assets and liabilities, as well as non-financial assets and liabilities that are recognized or disclosed at fair value on a recurring basis, based on the fair value hierarchy established in accordance with generally accepted accounting principles. This policy establishes a fair value hierarchy that prioritizes the inputs and assumptions used to measure fair value. The Organization values its qualifying assets and liabilities using Level 1 inputs. Level 1 inputs reflect unadjusted quoted prices in active markets for identical assets at the measurement date. A qualifying 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.

The Organization is required to apply the provisions of U.S. generally accepted accounting principles to fair value measurements for nonfinancial assets and liabilities that are recognized or disclosed at fair value in the financial statements on a non-recurring basis. The Organization has no nonfinancial assets or liabilities required to be accounted for on a non-recurring basis as of June 30, 2023.

2. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of June 30, 2023 are:

Financial assets:	2023
Cash and cash equivalents	$ 79,470
Accounts Receivable	425,100
Total financial assets	504,570
Less:	
Net assets with donor restrictions	3,372
Financial assets available to meet general Expenditures within one year:	$ 501,198

The Organization has $501,198 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditures. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. The Organization keeps its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization has a goal of maintaining a cash balance of 30 days on hand to meet its normal operating expenses, which are, on average, $311,708.

3. PAYCHECK PROTECTION PROGRAM LOAN

In FY 21 the Organization applied for and was approved for a $243,077 loan under the Paycheck Protection Program and administered by the Small Business Administration. The loan was forgiven in its entirety in FY23 and is shown on the Statement of Activities as Extinguishment of Debt.

4. LINE OF CREDIT

The Organization has available a demand line of credit with Rockland Trust Company (a Massachusetts bank) of $100,000 to be drawn upon as needed, with interest at the bank's base lending rate plus 3.00%. The interest rate during FY23 ranged between 8 and 10%. The line is secured by the Organization's general business assets. The outstanding balance on the line of credit as of June 30, 2023 was $0.

5. LEASE COMMITMENTS AND LIABILITIES

The Organization leases office space at 80 Erdman Way in Leominster Massachusetts as well as 340 Granite St. in Manchester New Hampshire. The following is a schedule of future minimum lease payments under the operating leases.

FY2024	$	120,204
FY2025		120,204
FY2026		113,067
	$	353,475

All of the Organization's other locations are leased as tenant at will.
Rent expense for the years ended June 30, 2023 and 2022 was $171,140 and $152,878 respectively.

In accordance with FASB ASC Topic 842, "Leases", the Organization recorded a lease Liability in the amount of $399,669 as of July 1, 2022 based on the present value of the remaining lease payments for the lease term at the incremental borrowing rate of 6.5%. A corresponding lease asset was recorded in the amount of $399,669 as of July 1, 2022. The incremental borrowing rate of 6.5% was used as the discount rate in order to determine the present value. The following is a schedule by years of future payments and the amortization of the lease asset and liability.

	Cash pay	Int exp	Liab reduction		Total Liab	Lease Exp/SL	Asset Balance	Acc Amort.	Lease Exp. Adjustment
FY23	118,284	$25,979	$92,305	$	307,364	$102,043	$297,626	$102,043	($9,738)
FY24	118,284	$19,979	$98,305	$	209,059	$102,043	$195,583	$204,086	($3,738)
FY25	$118,284	$13,589	$104,695	$	104,363	$102,043	$93,540	$306,129	$2,652
FY26	$111,147	$6,784	$104,363	$	0	$93,540	$0	$399,669	$10,823

6. DEFINED CONTRIBUTION PLAN

The Organization has a defined contribution pension plan that qualifies as a tax-sheltered account under Section 401(k) of the Internal Revenue Code for the benefit of eligible employees. Salaried employees that are at least 21 years old are eligible to participate in this plan upon hire. Under the plan, benefit eligible employees can invest pre-tax dollars. The employees are not taxed on contributions or earnings until they receive distributions from the account. The Organization made no contributions under this plan for 2023.

7. REVENUES AND ACCOUNTS RECEIVABLE

All of the Organization's revenue is derived from its activities in Massachusetts and New Hampshire. During the year ended June 30, 2023 the Organization derived approximately

5% of its total public support and revenues from foundations and individual donors, 80% from governmental agencies and 15% from other sources.

Contracts Accounts Receivable at June 30 is as follows

2023	2022 (audited)
$425,100	$115,606

8. RELATED PARTY TRANSACTION

There were no related party transactions during fiscal year 2023.

9. COMMITMENTS AND CONTINGENCIES

The Organization receives most of its funding from government agencies under cost reimbursement programs. The ultimate determination of amounts received under these programs generally is based upon allowable costs reported to and audited by the government. Until such audits, if any, have been completed, and final settlement reached, there exists a contingency to refund any amount received in excess of allowable costs. Management is of the opinion that no material liability will result from such audits.

The Organization's operations are concentrated in the social service provider field. As such, the Organization operates in a heavily regulated environment. The operations of the Organization are subject to administrative directives, rules and regulations of federal, state and local regulatory agencies including, but not limited to the United States Department of Labor, Employment and Training Administration passed through the New Hampshire Department of Education.

Such administrative directives, rules and regulations are subject to change by an act of Congress, act of the state and local legislature, or an administrative change mandated by the government departments listed above. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden to comply with a change. Additionally, contractual funding may decrease or be withdrawn with little notice.

10. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of resources available to meet future obligations, but only in compliance with the restrictions specified by donors. Donor restrictions limit the use of the resources to the youth programs for which they are designated.

11. MANAGEMENT PLANS TO FINANCE OPERATIONS

Management of the Organization is aware of the net asset balance and has plans to finance future operations. These plans include additional fundraising efforts and closely monitoring expenses. The Organization has a demand line of credit with Rockland Trust to be drawn upon if needed. Management believes it has adequate resources for the fiscal year ended June 30, 2024 and June 30, 2025 to support its operating budgets.

12. SUBSEQUENT EVENTS

The Organization did not have any recognized or non-recognized subsequent events after June 30, 2023, the date of the statement of financial position. Subsequent events have been evaluated through February 26, 2025 the date the financial statements were available to be issued.

AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

FEDERAL GRANTOR / PASS-THROUGH GRANTOR / PROGRAM TITLE	PROGRAM TYPE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL AWARDS EXPENDED
U.S DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION				
Passed through State of NH Dept of Education				
WIAO Cluster				
WIOA Youth Activities		**17.259**	06-56-56510-4095-102-500731	$ 1,311,308
Passed through North Central Mass. Workforce Investment Board				
WIOA Youth Activities		**17.259**	N/A	177,450
TOTAL US DOL, WIOA Youth Activities, WIOA Cluster	**A**	**17.259**		**1,488,758**
U.S DEPARTMENT OF EDUCATION				
Passed through State of New Hampshire Department of Education				
Adult Education	**B**	**84.002**	06-56-56510-4095-102-500731	87,512
U.S DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT				
Passed through City of Rochester, NH				
Community Development Block Grants / Entitlement Grants	**B**	**14.218**	N/A	20,000
CDBG Cares Act	**B**	**14.218**	N/A	1,000
TOTAL - CDBG		**14.218**		21,000
U.S DEPARTMENT OF THE TREASURY				
Passed through the County of Hillsborough NH				
Coronavirus State and Local Fiscal Recovery Funds - ARPA	**B**	**21.027**	N/A	287,226
TOTAL EXPENDITURES OF FEDERAL AWARDS				$ **1,884,496**

NOTES TO SCHEDULE OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of America's Youth Teenage Unemployment Reduction Network, Inc., d/b/a My Turn, Inc. under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements (Uniform Guidance). Because the schedule presents only a selected portion of the operations of My Turn, it is not intended to and does not present financial position, changes in net assets, or cash flows of My Turn.

Note 2. Summary of Significant Accounting Policies

A. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. My Turn has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

B. My Turn, Inc. identified the larger Federal Programs (Type A programs) as those programs that exceed $750,000. All other programs are labeled as Type B programs.

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

To the Board of Directors of
America's Youth Teenage Unemployment Reduction Network, Inc.

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of America's Youth Teenage Unemployment Reduction Network, Inc. (a nonprofit Organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 26, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

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Report on Compliance and Other Matters

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

Purpose of this Report

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

Bruce D. Norling, CPA, P.C

February 26, 2025
Sudbury, Massachusetts

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

To the Board of Directors of
America's Youth Teenage Unemployment Reduction Network, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited America's Youth Teenage Unemployment Reduction Network, Inc.'s (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2023. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error,

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Bruce D. Norling, CPA, P.C

February 26, 2025
Sudbury, Massachusetts

AMERICA'S YOUTH TEENAGE UNEMPLOYMENT
REDUCTION NETWORK, INC.
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of America's Youth Teenage Unemployment Reduction Network, Inc. (the Organization).

2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards.*

3. No instances of noncompliance material to the financial statements of the Organization were disclosed during the audit.

4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.

5. The auditors' report on compliance for the major federal award programs for the Organization expresses an unqualified opinion on all major federal programs.

6. Audit findings that are required to be reported in accordance with Uniform Guidance are reported in this schedule.

7. The program tested as major program was:

   U.S. Department of Labor: WIOA Youth Activities Cluster (CFDA #17.259)

8. The threshold for distinguishing Types A and B programs was $750,000. Type A programs are those that exceed $750,000.

9. The Organization was determined to be a high-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT – NONE

C. FINDINGS – MAJOR FEDERAL AWARD PROGRAMS – NONE

AMERICA'S YOUTH TEENAGE UNEMPLOYMENT REDUCTION NETWORK, INC.
SCHEDULE OF PRIOR FINDINGS
YEAR ENDED JUNE 30, 2023

Prior Audit Findings: None

JW WILLIAMS

[redacted]

Work History

Oct 2018 - Present

Director of Teen Services

Boys & Girls Club of Greater Nashua, Nashua, NH

Daily duties include:

- Provide guidance and role modeling to members including academic support and career advising.
- Created and implemented reopening safety guidelines for the organization during COVID-19 pandemic.
- Providing career workshops, presentations, and tours of local manufacturing companies in order to further the understanding of teen members about career pathways.
- Provide teen employees with workforce readiness training, interpersonal skills, and work ethic through weekly training sessions.
- Adapting to the COVID-19 pandemic by creating and implementing a remote learning program that provided a safe location for over 80 teens in order to receive academic support while schools were shutdown.
- Ensure quality improvement by monitoring and evaluating program achievement against target goals, recommending modifications that respond to member needs and interests.
- Develop collaborative partnerships with local non-profits in order to create a food pantry program that delivered thousands of pounds of food to needy families and schools throughout the city during the COVID-19 pandemic.
- Implemented successful program collaborating with local retailer with the goal of hiring teen members.
- Partnering with school district administration officials to create workforce development initiative providing teen members weeklong workshops during the summer that would introduce multiple trade programs.

March 2013- October 2018

Career Specialist

MY TURN Inc, Nashua, NH

Daily duties included:

- Providing case management, career exploration, preparation and placement services to up to 60 program participants, ages 14-21 years old in cooperation with partnering high schools.
- Worked with collaborating high schools to identify, recruit and enroll 35 program participants who have been identified as having an IEP, 504 Plan, and/or come from low-income housing and who have an interest in entering employment or occupational skills training program immediately after high school graduation.
- Assessed students' abilities and level of knowledge around career and life skills and orient new program participants to the program.
- Provided post-program evaluation upon course completion.
- Distributed and administered interest inventories to all program participants and shared information with the regional team.
- Conducted classes on career exploration and job readiness training skills.
- Utilized numerous teaching techniques incorporating presentations from guest speakers within the community including occupations skills trainers, employers, community members, and admission counselors from local community colleges as well as on-site visits to allow for hands-on experience.
- Attended IEP meetings for participants with district case managers, guidance counselors, and parents in order to coordinate and create plans of action.
- Supervised the Summer Youth Program which offers students a summer paid internship at local non-profit agencies.

Additional Work History

Available Upon Request

Education

May 2016

Master of Educational Studies: Concentration School Counseling

Rivier University - Nashua, NH

May 2013

Bachelor of Arts: Human Development

Rivier University - Nashua, NH

Allison Joseph

Accomplished non-profit Executive Director passionate about expanding economic opportunity and eliminating gun violence. Relentlessly supportive of participants and staff. Creative problem solver, skilled at creating unique solutions to complex problems.

Employment:

Executive Director December 2013 - Present

MY TURN, Incorporated

Increased revenue from $860k to $3.8M including $1.7M in Federal Workforce Innovation and Opportunity Act funds. Overseeing 44 staff and operations across 20 sites throughout New Hampshire and Massachusetts providing services to 1,000 participants. All programs meeting or exceed federal and state performance measures.

- Provides strategic leadership, including business planning, budget forecasting, and board relations.
- Supervises and mentors direct service managers.
- Ensures successful program outcomes.
- Analyzes data to drive program improvements.
- Researches best practices in areas related to youth education and employment.
- Develops key partnerships to advance the mission of the organization.
- Responsible for all aspects of programming and operations including Human Resources, Finance, Information Technology, Program Evaluation, and Program Management.
- Manages and conducts organizational fundraising including grant writing, event planning, gift requests.

- Featured in National Youth Employment Coalition (NYEC)'s Report: Cross-System Collaborative Approaches to Promote Workforce Development for Youth with Justice Involvement; 2023 (cross system collaborative approaches to promote workforce development (secureserver.net))

- Featured by National Institute of Justice as a Evidence-Based Collaboration to Reduce Gun Violence – 2023 (Police Use Science and Community Partnerships to Reduce Gun Violence | National Institute of Justice (ojp.gov))

- Featured in NH Bar Association News for our work on New Hampshire's Young Adult Court pilot program – 2023 (BN-9-20-23.pdf (nhba.s3.amazonaws.com)) pg. 5

- Designed and implemented New Hampshire's first and only Violence Interruption Program – Project Connect – In collaboration with Manchester Police Department; 2021

- Received the New Hampshire Advantage Award – NH Business and Industry Association; 2019

- Featured by Office of Adolescent Health as a TAG (Think, Act, Grow) in Action – Successful Strategies for Improving Adolescent Health; 2017 (TAG In Action: Successful Strategies | Youth.gov)

- Received the Leadership Development Program of the Year – Stay Work Play Rising Star Awards; 2016

Deputy Director July 2013 – December 2013
MY TURN, Incorporated
Retained all responsibilities of the Director of Programs, NH Region. Also performed the following tasks:

- Coordinated with CEO to implement all administrative strategies to ensure quality programming.
- Evaluated all financial statements on monthly basis and analyze all trends.
- Assisted in the development of all program grants and financial contracts.
- Participated in contract negotiations.
- Assisted CEO in the oversight of employee benefits administration including: Health, Dental, and 401(k)

Director of Programs, NH Region May 2011 – July 2013
MY TURN, Incorporated
Maintained supervisory authority over all programming and staffing within 4 Programs in the New Hampshire region. Coordinated community relations within the region, including job development, public relations, and cultivation of partners. Also performed the following tasks:

- Secured the grant funding for all 4 Federal Workforce Investment Act programs.
- Ensured the achievement of benchmarks, data collection/reporting and contractual obligations for all NH programs.
- Ensured that all programs' budgets were adhered to and that changes to those budgets, including requests for movement of funds between specific line items, were properly negotiated with relevant funders.
- Provided effective supervision of staff within the region including: conducting regular staff meetings, completion of performance reviews, creation and revision of professional development plans with staff, orientation and training of staff, providing oversight, guidance, and mentorship to staff, coordinating staff schedules and PTO requests.
- Analyzed data to identify trends, best practices, and programmatic challenges; used data to strategically develop and implement program improvements.
- Developed and implemented mentorship program including recruitment and training of new mentors in cooperation with the Greater Nashua Human Resource Association.

Career Specialist, Manchester Central High School July 2007 – May 2011
MY TURN, Incorporated
Responsible for the recruitment and case management of 35+ low-income, at-risk youth, and for the implementation of a Federal Workforce Investment Act funded academic and employment training program including the following tasks:

- Provided employment services and Work-Based Learning experiences.
- Facilitated summer youth employment opportunities by developing jobs in the community and oversaw youth employees.
- Created engaging curriculum to deliver educational/tutoring skills training.
- Developed citizenship and leadership development opportunities in the community.
- Directed student led Community Service-Learning Projects.
- Provided additional support services and twelve months of follow-up services to each
- participant.

Education:

Excellence in Governance Certificate November2016
NH Center for Nonprofits

Certified Entrepreneurship Teacher December 2008
Network for Teaching Entrepreneurship, Bentley University, Waltham, MA

Bachelor of Arts in Sociology December 2006
Saint Anselm College, Goffstown, NH

Leadership & Awards:

CompStat360 Gun Violence Problem Solving Team (Manchester)
2021 – Present
Work collaboratively with stakeholders to develop solutions to violence, especially youth/young adult gun violence, in the city of Manchester, NH

Trustee, Blue Knights Foundation
2017 – Present
Evaluate grant proposals for funding. Foundation exclusively supports students and activities at Manchester High School West.

WMUR – Heroes Among Us
2022
*Nominated by a MY TURN Alumni as a local hero (*Heroes Among Us: Allison Joseph | 💯 "All of the magic is within them when they come to us and we just clear the way for them to be able to achieve their goals." Allison Joseph, executive... | By WMUR-TV | Facebook)

NHHB4 Work Group on the Benefits Cliff
2020 – 2022
Nominated by Governor Chris Sununu to assist in the development of policies to mitigate the impact of the benefits cliff and increase opportunities for economic prosperity in NH.

Endowment for Health – Race & Equity: Economic Development/Criminal Justice Work Groups
2018 – 2023
Worked to create systems, policies and programs that support racial equity and fairness so that all residents of NH may prosper.

Union Leader NH 40 Under Forty Award
2016
Recognized for work as a leader in the non-profit sector.

NH Shared Youth Vision Teams:
Manchester Area; Member 2007 – 2013; Co Chair 2010 – 2013
Concord Area; Member 2012 – 2013; Co Chair 2012 – 2013
Worked to elevate the voices of youth and young adults in the Greater Manchester and Concord areas.

Outstanding Teacher; NH WZID Teacher Appreciation Week
2011
Nominated by a MY TURN participant as an outstanding teacher.

Reg. No.	Charity Name	Address	City	State	Zip	Status	Report Due
12141	American Youth Hostels, Inc.	8455 Colesville RdSilver Spring, MD 20910	Silver Spring	MD	20910	G	2/15/2027
3763	American-Canadian Genealogical Society of NH	PO Box 6478 One Sundial Ave #317N	Manchester	NH	03108	G	5/15/2026
35273	Americans for Autism Advocacy	PO Box 414	Oconomowoc	WI	53066	G	5/15/2026
14262	Americans for Ben-Gurion University, Inc.	1001 Avenue of the Americas, 19th Floor	New York	NY	10018	G	8/15/2026
6525	Americans for Fair Taxation	4850 Wright Road, Suite 168	Stafford	TX	77477	G	8/15/2026
3656	Americans for Medical Progress Education Foundation	500 Westover Dr # 98985Sanford, NC 27330	Sanford	NC	27330	G	11/15/2026
15860	Americans for Prosperity	4201 Wilson Boulevard, Suite 1000Arlington, VA 22203	Arlington	VA	22203	G	11/15/2026
5435	Americans for Prosperity Foundation	4201 Wilson Boulevard, Suite 1000Arlington, VA 22203	Arlington	VA	22203	G	5/15/2026
15718	Americans for the Arts	1275 K St NW, Suite 1200Wshington, DC 20005	Wshington	DC	20005	G	11/15/2026
15780	Americans for the Arts Action Fund	1275 K St NW, Suite 1200Washington, DC 20005	Washington	DC	20005	G	11/15/2026
19731	Americans Helping Americans, Inc.	8301 Richmond Highway, Suite 100Alexandria, VA 2230	Alexandria	VA	22309	G	11/14/2026
10109	Americans United for Life	305 Harrison Street, SE, Third Floor	Leesburg	VA	20175	X	11/14/2025
12132	Americans United for Separation of Church and State	1310 L Street, NW, Suite 200Washington, DC 20005	Washington	DC	20005	G	8/15/2026
5549	Americares Foundation, Inc.	88 Hamilton Avenue	Stamford	CT	06902-3111	G	11/14/2026
3591	America's Charities	14200 Park Meadow DriveChantilly, VA 20151	Chantilly	VA	20151	G	11/15/2026
4276	America's Credit Union Museum Foundation	420 Notre Dame Avenue	Manchester	NH	03102	G	5/15/2027
33775	America's Future, Inc.	C/O 1800 Thibodo Road, Suite 310	Vista	CA	92081	X	11/15/2023
33117	America's Kids Belong, Inc.	1916 Reflection PlWindsor, CO 80550	Windsor	CO	80550	G	11/15/2026
12149	America's Promise, The Alliance For Youth	1110 Vermont Ave., NW, Ste. 900Washington, DC 2000	Washington	DC	20005	G	11/15/2026
34542	America's Prosperity Initiative	3840 Crown Point Road, Suite B	Jacksonville	Fl	32257	X	4/15/2024
11682	America's Survival	3675 Crestwood Pkwy, Suite 350Duluth, GA 30096	Duluth	GA	30096	G	10/15/2026
18517	America's Toothfairy: National Children's Oral Health Foundation	425 N Fisherman LnSalisbury, NC 28146	Salisbury	NC	28146	G	11/14/2026
17966	America's Vetdogs - The Veteran's K-9 Corps, Inc.	371 East Jericho Turnpike	Smithtown	NY	11787	G	11/14/2026
17724	America's Youth Teenage Unemployment Reduction Network, Inc.	80 Erdman WayLeominster, MA 01453	Leominster	MA	01453	G	11/15/2026
[redacted]							
30240	Ames Automotive Foundation	PO Box 159	Marlborough	NH	03455	G	5/15/2027
3076	Amethyst Foundation, Inc.	120 Hedding Road Route 87	Epping	NH	03042	G	5/15/2026
11538	AMG International	6615 Standifer Gap RdChattanooga, TN 37421	Chattanooga	TN	37421	G	5/15/2027
30860	AMGA Foundation, Inc.	One Prince StreetAlexandria, VA 22314	Alexandria	VA	22314	G	11/15/2026
35912	Amherst Bear NH Corporation	5 Carriage Road	Amherst	NH	03031	G	11/15/2026
14163	Amherst Community Foundation, Inc.	PO Box 256	Amherst	NH	03031	G	5/15/2026