



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

August 7, 2026

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

REQUESTED ACTION

Authorize the Department of Education (Department), Bureau of Special Education Support (BSES) to enter into a grant agreement with the New Hampshire Association of Special Education Administrators, Inc., (Vendor Code #159482) Concord, N.H., to support school districts in recruiting, training and retaining new special education teachers and administrators, in the amount of \$250,000.00, effective upon Governor and Council approval through June 30, 2027 with the option to renew for 2 additional one-year extensions. **100% Federal Funds.**

Funds to support this request are available in FY 2027 with the authority to adjust budget line items within the price limitation through the Budget Office if needed and justified.

06-56-56-562010-25040000 IDEA-Special Ed-Elem/Sec

Fiscal Year	Class/Account	Class Title	Total Amount
2027	102-500731	Contracts for Program Services	\$250,000.00
Total			\$250,000.00

EXPLANATION

The New Hampshire Association of Special Education Administrators, Inc. (NHASEA) is a New Hampshire nonprofit organization that focuses on supporting school districts in training, mentoring, recruiting and retaining special education teachers and administrators. NHASEA and the NHED connected two years ago to develop and implement initiatives in direct response to New Hampshire's ongoing shortages of special education personnel. The New Special Education Teacher Summit equips new special education teachers with the essential skills, methods and supports they need to succeed in their beginning years in working in special education. And, the NHASEA Institute

for New Special Education Administrators, that includes mentoring and coaching to prepare new administrators to lead responsible and legally compliant special education service systems.

Attracting and retaining special education professionals has become a growing challenge in New Hampshire and across the nation. Special education teachers and administrators play a critical role in preparing students with Individual Education Plans (IEPs) for future education, employment, and independent living. As demand increases and experienced educators leave the field, the need to recruit, support, and retain qualified special education professionals has become urgent.

Under the Individuals with Disabilities Education Act (IDEA) Part B, the NHED receives federal funds to help supplement the costs of providing special education and related services, which includes providing technical assistance, personnel preparation, and professional development to ensure special education professionals have the training and resources needed to effectively support students with disabilities. IDEA Part B also provides funding to help local educational agencies (LEAs) address personnel shortages, build capacity, and improve the delivery of services that lead to better outcomes for children with disabilities. Using IDEA Part B funds to strengthen the recruitment, support, and retention of special education teachers and administrators directly aligns with NHED's responsibility to provide statewide professional development that enhances school leadership and improves educator effectiveness across New Hampshire's public schools.

Respectfully Submitted,

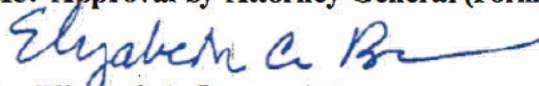
A handwritten signature in black ink, appearing to read "Caitlin D. Davis". The signature is fluid and cursive, with the first name "Caitlin" being more prominent than the last name "Davis".

Caitlin D. Davis
Commissioner of Education

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 New Hampshire Association of Special Education Administrators, Inc. (NHASEA)		1.4. Grantee Address 25 Triangle Park Drive, #103 Concord, NH 03301	
1.5. Grantee Phone # (603) 224-7555	1.6. Account Number See Exhibit C	1.7. Completion Date June 30, 2027	1.8. Grant Limitation \$ 250,000.00
1.9. Grant Officer for State Agency Lynnette Lawrence, Education Consultant		1.10. State Agency Telephone Number (603) 856-5292	
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 Jane Bergeron-Beaulieu, 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 A. 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 with, the entity identified as the Grantee in block 1.3 of these provisions
8. PERSONNEL.
- 8.1. 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 to perform such Project under all applicable laws.
- 8.2. 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 the State, or who is a State officer or employee, elected or appointed.
- 8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
9. DATA: RETENTION OF DATA: ACCESS.
- 9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, 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.
- 12.2. In the event of Termination under paragraphs 10 or 12.4 of these general 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.
- 12.3. In the event of Termination under paragraphs 10 or 12.4 of these general 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.
- 12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.
13. CONFLICT OF INTEREST. No officer, member of employee of the Grantee, 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

- 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 intent 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

As a condition of receipt of grant funds under this Agreement, the Grantee agrees to be bound by all terms, conditions, and requirements set forth in Exhibit D (Grant Subaward Notification), which is incorporated herein by reference and made a part of this Agreement. The Grantee acknowledges that execution of this Agreement constitutes the Grantee's express acceptance of, and agreement to comply with, all provisions contained in Exhibit D, including but not limited to the applicable federal laws and regulations, monitoring and access to records requirements and all additional conditions imposed by the New Hampshire Department of Education (NHED) and the U.S. Department of Education.

The Grantee further acknowledges that execution of this Agreement and compliance with the terms of Exhibit D are conditions precedent to the disbursement of any funds hereunder, and that failure to execute this Agreement or to comply with the terms of Exhibit D shall constitute grounds for withholding or recapture of grant funds by the State.

Federal Certification 2 CFR 200.415

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

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Subject to Governor and Council approval, the Grantee's acceptable performance, and the identified ongoing need, authorize the New Hampshire Department of Education (Department) to renew the current agreement for 2 additional one-year extensions.

EXHIBIT B

Scope of Services

The NHASEA and the Department will work in collaboration to strengthen the preparation and retention of special education teachers and administrators through the provision of comprehensive, well designed, ongoing professional learning, support, mentoring and coaching. Professional development will be provided in a cohort model to new special education teachers through the established New Special Education Teacher Summit, and to new special education administrators through the established Mentoring/Coaching program component of the NHASEA's established New Special Education Administrators Institute.

1. New Special Education Teacher Summit

NHASEA will facilitate the New Teacher Summit for the 2026-2027 school year. This Summit will support new special education teachers in their first, second and third years of teaching. Teachers will receive support throughout the year through virtual meetings and in person training days. Teachers will also be provided with additional professional resources as outlined below. This will include but is not limited to:

- 1.1. Marketing and communication materials to advertise the New Teacher Summit to new special education teachers and school districts and returning teachers from the previous year's cohort.
 - Identify and enroll prospective new teachers in the New Teacher Summit.
 - Enroll returning teachers from the previous year cohort.
- 1.2. Delivery of at least 3 in-person training days and 9 monthly virtual meetings for up to 100 participants:
 - Secure venues for in-person trainings and technology needed to deliver trainings.
 - Facilitate participant registration and communication with registrants.
 - Secure Summit materials (folders, name tags, other permissible resources determined necessary for the delivery of trainings, etc.).
 - Prepare resources including agendas, hand-outs, pre and post evaluation surveys.
 - Secure presenters to present on key topics including but not limited to:
 - Preparing for a successful school year
 - IEPs and Specially Designed Instruction
 - Family Engagement, Communication and Collaboration
 - Special education rules and regulations
 - Working with paraprofessionals
 - Working collaboratively with Chartered Public Schools
- 1.3. Secure additional professional resources for all Summit participants including but not limited to:
 - Development of a professional learning community to extend new teacher support beyond the New Teacher Summit.
 - Development of a library of resources for new teachers that will be housed on the NHED Canvas platform.
 - Membership in professional organizations such as Council for Exceptional Children

(CEC).

- Books such as *The Survival Guide for New Special Education Teachers*, *High Leverage Practices for Inclusive Classrooms*, and *High Leverage Practices for Students with Disabilities*.

1.4 NHASEA will provide monthly project progress updates to the NHED point of contact and prepare end-of-year reports that will include, but is not limited to:

- Number of new teachers participating in the summit
- Retention data of new teachers participating in the summit

Priority 1 Deliverables:

NHASEA will successfully implement the New Teacher Summit for the 2026-2027 school year with a minimum of 3 in person training days and 9 virtual meetings.

2. The Institute for New Special Education Administrators with a Mentoring/Coaching Component

NHASEA will facilitate the established Institute for New Special Education Administrators with a Mentoring and Coaching component. First and Second year Administrators will be provided with full day professional development sessions, an individual mentor, and other professional resources as outlined below. This will include but is not limited to:

- 2.1. Marketing and communication materials to advertise professional learning to new administrators and school districts as well as returning administrators from the previous year's cohort.
 - Identify and enroll prospective new administrators in the professional learning.
 - Enroll returning administrators from the previous year's cohort.
- 2.2. Delivery of at least 9 full day sessions, September-June, aimed at providing peer to peer experiences, networking, collaboration, and essential leadership development to new special education administrators.
 - Ensure mentoring and coaching, leadership development, special education processes and problems of practice are incorporated into design.
 - Secure venues for in-person training events and technology needed to deliver training.
 - Facilitate participant registration and communication with registrants.
 - Secure materials such as folders, name tags, and other permissible resources determined necessary for the delivery of training events.
 - Prepare resources including agendas, hand-outs, pre and post evaluation surveys.
 - Secure presenters to present on key topics including but not limited to:
 - Budgeting
 - Grant oversight
 - NHSEIS
 - Personnel Requirements
 - Special Education Indicators
 - Program Approval and General Supervision (PAGS)

- 2.3. Maintaining a multi-year mentoring and coaching system which will include but is not limited to:
- Facilitating mentor recruitment through an application process, contract development, and invoice processing.
 - Designing and providing ongoing training and support to mentors.
 - Developing mentoring and coaching pre and post evaluation surveys.
 - Establishing budget to provide annual stipends to mentors.
- 2.4. Review and update as needed the mentor guide that includes but is not limited to:
- Mentor criteria.
 - Roles and responsibilities of mentors and mentees.
 - Fostering partnerships with key stakeholders.
- 2.5. Secure additional professional resources for each participant including but not limited to:
- Membership in the New Hampshire Association of Special Education Administrators.
 - Development of a library of resources for new administrators that will be housed on the NHED Canvas platform.
- 2.6 NHASEA will provide monthly project progress updates to the NHED point of contact and prepare end-of-year reports that will include, but is not limited to:
- Number of new administrators participating in the Institute
 - Retention data of new administrators participating in the Institute

Priority 2 Deliverables:

NHASEA will successfully facilitate the Institute for New Special Education Administrators with a Mentoring/Coaching Component for the 2026-2027 school year with a minimum of 9 in person sessions. Mentors will be selected through the application process created by the NHASEA and assigned to each participant enrolled in the Institute.

**EXHIBIT C
METHOD OF PAYMENT**

BUDGET	
	COST
NEW SPECIAL EDUCATION TEACHER SUMMIT Cohorts 1, 2 & 3 PROFESSIONAL FEES and CONTRACTED SERVICES	
Summit Event Planning and Facilitation – Venue Coordination, Resource Development (Agendas, Handouts, Presentations, etc.), Survey and Exemplars Coordination, Guest Speaker Honorariums, etc.	\$60,000.00
NEW SPECIAL EDUCATION TEACHER SUMMIT Cohorts 1, 2 & 3 MISCELLANEOUS	
Summit Materials - Folders, Nametags, Printing, T-shirts, CEC Memberships and Books, Hotel Accommodations, etc.	\$10,000.00
THE INSTITUTE for NEW SPECIAL EDUCATION ADMINISTRATORS WITH A MENTORING/COACHING COMPONENT Cohorts 1, 2 & 3 PROFESSIONAL FEES and CONTRACTED SERVICES	
Institute and Mentoring Event Planning and Facilitation – Venue Coordination, Participant Registration, NHASEA Membership, Resource Development (Agendas, Handouts, Presentations, etc.), Survey and Exemplars Coordination, Guest Speaker Honorarium, Mentor/Coach Coordination, Mentor/Coach Stipends (\$5,000/Cohort 1 Mentee; \$3,000/Cohort 2 Mentee; \$1,000/Cohort 3 Mentee)	\$178,000.00
THE INSTITUTE for NEW SPECIAL EDUCATION ADMINISTRATORS WITH A MENTORING/COACHING COMPONENT Cohorts 1, 2 & 3 MISCELLANEOUS	
Institute Materials - Folders, Nametags, Printing, Professional books/Resources, etc.	\$2,000.00
Total	\$250,000.00

Limitations on Price: Upon mutual agreement between the state Granting Officer and the Grantee, line items in this budget may be adjusted from one to another, if needed and justified, but in no case shall the total budget exceed the price limitation of \$250,000.00. To be binding on the state, such adjustments of budget line items must be memorialized in writing, executed by the Granting Officer and approved by the Commissioner.

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

06-56-562010-25040000 IDEA-Special Ed-Elem/Sec

Fiscal Year	Class/Account	Class Title	Total Amount
2027	102-500731	Contracts for Program Services	\$250,000.00

Method of Payment: Payment is to be made on the basis of invoices which are submitted by the 10th of the following month and supported by a summary of completed deliverables, as outlined by budget line, that have taken place in accordance with the terms of the grant, along with a detailed listing of expenses incurred. If otherwise correct and acceptable, payment will be made for 100% of the expenditures listed. A final invoice is due within 30 days of the end of this grant. Invoices and reports shall be submitted electronically to:

Lynnette Lawrence
Education Consultant
lynnette.e.lawrence@doe.nh.gov

EXHIBIT 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

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 Education IDEA Part B NHASEA 84.027A \$19,433,121 H027A260103 on 7/1/2026
	SUBAWARD	
2	Recipient Name, LEA ID, SAU, District and UEI:	New Hampshire Association of Special Education Administrators (NHASEA) - CZGBLVZGGS27
3	Initial Award Date: Action Number & Type: Date of this Action:	10/1/2026 1 Preliminary Award 10/1/2026
4	Subaward Type: Project Description:	Discretionary Special Education Teacher and Special Education Administrator Professional Development/Mentoring/Retention Activities
5	Award Period:	Period to complete activities & expend funds: 10/1/2026 - 7/30/2027 Period to request reimbursement of expended funds: 10/1/2026 - 8/15/2027
6	Contacts:	Subrecipient Contact: Jane Bergeron, NHASEA Executive Director NHED Program Administrator: Lynnette Lawrence 603-856-5292 Lynnette.E.Lawrence@doe.nh.gov
7	Subaward Amount:	Previous Award Amount: \$0.00 Net Change of Award Amount: \$250,000.00 Updated Award Amount: \$250,000.00
8	Laws, Regulations and Requirements:	EDGAR AS APPLICABLE CFR PART 300 AS APPLICABLE 2 CFR AS APPLICABLE
9	Maximum Allowed Indirect Cost Rate:	Indirect Cost Rate: [INDIRECTCOSTRATE] Max Rate: [ADMINRATE] https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonhfid-rates-for-web-fy27.pdf
10	Additional Federal Conditions:	Executive Order 13513 - Prohibition of Text Messaging While Driving Build America Buy America Act (BABAA) This grant is not intended for research and development.

Initials JBB

Date 8/3/2026

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.
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	Formula GAN Attachment Revised 06/2026



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

Date

Initials JBB
Date 8/3/2026

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 CFR 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 subrecipient'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 subrecipient.
14. Attachments: Provide the subrecipient with any attachments required by either the federal agency making the primary award or NHED.

Initials JBB

Date 8/3/2026

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.

Initials *JBB*
Date 8/3/2026

GOVERNMENT-WIDE ADMINISTRATIVE STATUTORY AND NATIONAL POLICY REQUIREMENTS FOR U.S. DEPARTMENT OF EDUCATION AWARDS

OVERVIEW

This portion of the Grant Award Notification (GAN) Attachment describes Federal government-wide sources of laws and policies that apply to grantees and subgrantees of Federal awards issued by the U.S. Department of Education (ED).¹ The sources of Federal government-wide laws and policy include the U.S. Constitution, statutes, regulations, executive orders, and statements of policy.

This Attachment compiles many of the laws and policies that apply to awards; however, it is not intended to be an exhaustive list or to reproduce the full text. Some laws and policies are only applicable to awards with certain types of activities or to certain types of recipients. Additionally, ED award terms and conditions may incorporate statutes, regulations, or policies specific to an award.

Please note that some sources use different terms for grantee such as recipient. Per 34 CFR Part 77—Definitions that Apply to Department Regulations, ED uses grantee to mean the legal entity to which a grant is awarded and is accountable to the Federal Government for the use of the funds provided. Subgrantee means the government or other legal entity to which a subgrant is awarded and that is accountable to the grantee for the use of the funds provided.

APPLICABILITY OF LAWS AND POLICIES

The legal order of precedence determines the order in which laws and policies may apply to Federal awards. The following list includes examples of the types of laws and policies, and is not an exhaustive list:

- U.S. Constitution
- Program-Specific Authorizations and Appropriations
- Single Audit Amendments Act of 1996
- Federal Funding Accountability and Transparency Act of 2006 (FFATA)
- Digital Accountability and Transparency Act of 2014 (DATA Act)
- Grant Reporting Efficiency and Agreements Transparency Act of 2019 (GREAT Act)
- Uniform Administrative Requirements, Cost Principles, and Audit Requirements: 2 CFR Part 200 as adopted as regulations of ED in 2 CFR 3474.
- Education Department General Administrative Regulations: 34 CFR Parts 75, 76, 77, 79, etc. (ED-specific)
 - 34 CFR Part 75—Direct Grant Programs
 - 34 CFR Part 76—State-Administered Formula Grant Programs
 - 34 CFR Part 77—Definitions that Apply to Department Regulations

¹ The content in this portion of the GAN Attachment consolidates information previously included in separate GAN Attachments and Enclosures.

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- 34 CFR Part 79—Intergovernmental Review of Department of Education Programs and Activities
 - Executive Orders
 - Office of Management and Budget Memoranda (OMB Memos)
 - ED and Program-specific guidance such as grant notices, Frequently Asked Questions, and other program announcements

The following general condition is applicable to all grantees:

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.

Please note the provisions of Executive Orders 14131, 14168, 14173, and 14190 as well as the U.S. Department of Justice's July 29, 2025, non-regulatory "Guidance for Recipients of Federal Funding Regarding Unlawful Discrimination," which clarifies the application of federal antidiscrimination laws to programs or initiatives that may involve discriminatory practices, including those labeled as Diversity, Equity, and Inclusion ("DEI") programs.

Such activities may risk violating federal civil rights laws and may jeopardize federal funding. This includes any discriminatory equity ideology in violation of a Federal anti-discrimination law. A definition of "discriminatory equity ideology" is contained in Section 2(b) of Executive Order 14190.

Additionally, grantees must comply with all "Financial Assistance General Certifications and Representations" annual registration requirements made in SAM.gov, including any provisions in the annual registration that address civil rights, DEI programs or activities, and support of illegal aliens.

To the extent that a grantee uses grant funds for such unallowable activities, ED may take appropriate enforcement action including the potential recovery of funds, or may pursue termination or withholding. The Grant Award Notification document accompanying your award may contain further terms and conditions, as necessary, to ensure grantee compliance with applicable laws, regulations, and administrative priorities.

FINANCIAL ASSISTANCE GENERAL CERTIFICATIONS AND REPRESENTATIONS

All applicants, grantees, and subgrantees of Federal financial assistance are required to register in the System for Award Management (SAM.gov) and obtain a Unique Entity Identifier (UEI) before receiving an award per 2 CFR Part 25, Unique Entity Identifier and System for Award Management.

An entity must be registered in SAM.gov before submitting applications, include their UEI in

each application, maintain current and active registration in SAM.gov at all times during which it has an active Federal award, and review and update its information annually as a recipient or an application under consideration by a Federal agency. The applicant or recipient must review and update its information in SAM.gov annually from the date of initial registration or subsequent updates to ensure it is current and accurate.

Grantee authorized organization representatives agree to the Financial Assistance General Certifications and Representations that are binding on every award as part of registration and annual certification in SAM.gov. However, grantees may be exempted by Federal statute or the exceptions listed in 2 CFR 25.110, Exemptions to this part.

When applicants register or annually recertify in SAM.gov, their authorized organization representative agrees to the Financial Assistance General Certifications and Representations (Certifications). These Certifications are binding on every award. Laws and policies identified in these Certifications are identified in this document with the statement, "See Certifications." The Certifications in SAM.gov can be found in Appendix I of the SAM.gov Entity Registration Check list and are incorporated by reference herein.

LAWS AND POLICIES

This section outlines various laws and policies that may apply to ED awards (including grantees and subgrantees). It is not intended to be an exhaustive list.

Requirement	Description	Source
Cash Management	Grantees are required to manage Federal grant funds in compliance with the requirements in the Payment Integrity Information Act of 2019 (PIIA), Cash Management Improvement Act of 1990 (CMIA), and as further clarified in ED and government-wide regulations.	• <u>Payment Integrity Information Act of 2019 (PIIA)</u> • <u>Cash Management Improvement Act of 1990 (CMIA)</u>
Conflict of Interest	Federal agencies must establish conflict of interest policies for Federal awards and grantees, and subgrantees must disclose in writing any potential conflict of interest to the Federal agency or pass-through entity in accordance with established Federal agency policies.	• <u>2 CFR Part 200.112, Conflict of interest</u> • See Certifications
Debt Collection	After providing reasonable notice, Federal agencies or pass-through entities may withhold payments to grantee or subgrantees for financial obligations incurred after a	• <u>OMB Circular A-129, Policies for Federal Credit Programs and Non-Tax Receivables</u> • See Certifications

Requirement	Description	Source
	specific date until conditions are corrected or the debt is repaid to the Federal Government.	
Drug-Free Workplace	Related to maintaining a drug-free workplace and notifying the awarding agency if an employee is convicted of violating a criminal drug law. Failure to follow these requirements may be cause for debarment.	• <u>Drug-Free Workplace Act (41 USC 8101-8106)</u> • <u>2 CFR Part 182, Government-Wide Requirements for Drug-Free Workplace (Financial Assistance)</u> • See Certifications
Executive Compensation Reporting	Related to requirements to report certain information on compensation for executives.	• <u>Federal Funding Accountability and Transparency Act of 2006 (FFATA)</u> • <u>2 CFR Part 170, Reporting Subaward and Executive Compensation Information</u> • See Certifications
Environmental Protections – Assess and Mitigate Environmental Impact	The National Environmental Protection Act includes policies to conduct reviews to assess and mitigate environmental impact. Applies to construction or major renovation activities. Does not apply to subcontractors.	• <u>National Environmental Policy Act of 1969, as amended (42 USC 4321 <i>et seq</i>)</u> • See Certifications
Fair Housing Practices	Related to protecting people from discrimination in housing under federally funded programs.	• <u>Title VIII of the Civil Rights Act of 1968 (42 USC 3601 <i>et seq</i>)</u> • See Certifications
Faith-Based Organizations	Related to protections for faith-based organizations to apply and receive Federal funds without discrimination or interference with their mission. Describes limitations on the use of Federal funds.	• <u>Religious Freedom Restoration Act of 1993 (42 USC 2000bb <i>et seq</i>)</u> • <u>Executive Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations</u> • <u>Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships with Faith-Based and Other Neighborhood Organizations</u> • <u>Executive Order 13831,</u>

Requirement	Description	Source
		<u>Establishment of a White House Faith and Opportunity Initiative</u> • <u>28 CFR Part 38. Partnerships with Faith-Based and Other Neighborhood Organizations</u>
Lobbying Disclosures	Related to requirements to disclose lobbying activities.	• <u>Lobbying Disclosure Act of 1995 (2 USC 1601 et seq. Disclosure of Lobbying Activity)</u> • See Certifications
Procurement – American-Manufactured Goods	Related to required preferences for certain products and materials made in the US. Waivers may be possible.	• <u>Buy American Act (41 USC 8301 et seq)</u> • <u>Build America, Buy America Act</u> • <u>2 CFR 200.322. Domestic preferences for procurements</u>
Procurement – Fly America Act	Related to requirements for travelers to use certified U.S. airlines for award-funded air travel.	• <u>49 USC 40118</u> • <u>41 CFR 301-10.132 - 142. Use of United States Flag Air Carriers</u>
Procurement – Prohibition on certain telecommunications and video surveillance services or equipment	Related to restrictions on using Federal funds for telecommunications equipment produced by certain companies.	• <u>41 USC 3901 et seq</u> • <u>2 CFR 200.216. Prohibition on certain telecommunications and video surveillance equipment or services</u>
Protections Against Discrimination	Related to protecting people from discrimination based on different criteria under Federal grants and programs.	• <u>Age Discrimination Act of 1975 (42 USC 6101 et seq)</u> • <u>Section 504 of the Rehabilitation Act (29 USC 794)</u> • <u>Title VI of the Civil Rights Act (42 USC 2000d)</u> • <u>Church Amendments (42 USC 300a-7)</u> • <u>Coates-Snowe Amendment (42 USC 238a)</u> • <u>Title IX of the Education Amendments of 1972, as amended (20 USC 1681 et seq)</u> • See Certifications
Public Announcements	Disclosure of Federal funding sources in public announcements when issuing statements, press releases, requests for proposals, bid solicitations, and other documents describing projects	• <u>Division H, Title V, Section 505 of Public Law 116260. Consolidated Appropriations Act, 2021 (pages 441-442)</u>

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Requirement	Description	Source
	or programs funded in whole or in part with Federal money.	
Subaward Reporting	Related to requirements to report certain information on subawards.	• <u>Federal Funding Accountability and Transparency Act of 2006 (FFATA)</u> • <u>2 CFR Part 170, Reporting Subaward and Executive Compensation Information</u> • See Certifications
Suspension and Debarment	Related to restrictions on issuing Federal awards, subawards, and contracts to certain parties that are debarred, suspended, or otherwise excluded from receiving or participating in Federal awards.	• <u>2 CFR Part 180, OMB Guidelines to Agencies on Government-Wide Debarment and Suspension (Nonprocurement)</u> • <u>2 CFR 200.214, Suspension and debarment</u> • Executive Orders <u>12549</u> and <u>12689</u>, Debarment and suspension • See Certifications
Trafficking Victims Protection ¹	Related to bans on providing funds to organizations involved in human trafficking.	• <u>Trafficking Victims Protection Act (TVPA) of 2000, as amended, (22 USC 7104(g))</u> • <u>2 CFR Part 175, Award Term for Trafficking in Persons</u> • See Certifications
Violations of Federal Criminal Law and Civil Actions	Related to requirements to disclose certain violations of Federal criminal law.	• <u>False Claims Act (31 USC 3729-3733, False claims and 31 USC 3730, Civil actions for false claims)</u> • <u>Program Fraud and Civil Remedies Act (31 USC 3801 et seq)</u> • <u>2 CFR 200.113, Mandatory disclosures</u> • See Certifications
Wage Protections – Copeland Anti-Kickback Act	Related to protections that require contractors to follow construction, alteration, and renovation and weekly compliance statements on the wages paid to each employee in support of Federal awards.	• <u>Copeland Anti-Kickback Act (18 USC 874 and 40 USC 3145)</u> • <u>48 CFR 22.403, Copeland Act</u>

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Requirement	Description	Source
Wage Protections – Davis-Bacon Act	Related to protections that require using contractors that pay prevailing wages and benefits under awards that fund construction, alterations, or repairs.	▪ <u>The Davis-Bacon Act (40 USC 3141 et seq)</u>
Whistleblower Protections	Related to protecting employees from reprisal for disclosing information about violations.	▪ <u>Protection from Reprisal of Disclosure of Certain Information (41 USC 4712)</u> ▪ See Certifications

SPECIFIC GRANT TERMS FOR U.S. DEPARTMENT OF EDUCATION AWARDS

ED TERMS AND CONDITIONS

- I. Enforcement Provisions
- II. Grant Terms and Conditions for Financial and Performance Reports
- III. Participation of Faith-Based Organizations
- IV. Written Notice of Beneficiary Protections

I. ENFORCEMENT PROVISIONS

Termination:

Per the Secretary's authority in 2 CFR 200.340, the Federal award may be terminated in part or its entirety at any point during the award's period of performance. The award may be terminated as follows:

1. By ED, if the recipient fails to comply with the terms and conditions of the award, including all conditions in this document;
2. By ED with the consent of the recipient, in which case the two parties must agree upon the termination conditions, including the effective date and, in the case of partial termination, the portion to be terminated;
3. By the recipient upon sending to the ED program contact written notification setting forth the reasons for such termination, the effective date, and, in the case of partial termination, the portion to be terminated. However, if ED determines in the case of partial termination that the reduced or modified portion of the award will not accomplish the purposes for which the award was made, ED may terminate the award in its entirety; or
4. By ED, to the extent authorized by law, if the award no longer effectuates the program goals or agency priorities.

When an award is terminated in part or its entirety, the recipient remains responsible for compliance with the closeout and post-closeout requirements in 2 CFR 200.344 and 2 CFR 200.345. ED will provide the necessary closeout instructions and instructions regarding an appeal of the termination consistent with applicable requirements.

For more information, see the Department Grant Discontinuation and Termination Processes page of the ED website.

II. GRANT TERMS AND CONDITIONS FOR FORMULA GRANT FINANCIAL AND PERFORMANCE REPORTS

Financial and performance reports required for grants awarded by ED, and described in this term and condition, can be accessed on the Grant Application and Other Forms page of the ED website. Government-wide reports can be accessed on the Post-Award Reporting Forms page of the Grants.gov website.

PERFORMANCE REPORTS

FINAL REPORTS – ALL RECIPIENTS

ALL RECIPIENTS are required to submit a final performance report within 120 days after the expiration or termination of grant support in accordance with submission instructions provided in box 10 of the Grant Award Notification (GAN), or through another notification provided by ED (2 CFR 200.329(c)).

ANNUAL, QUARTERLY, OR SEMIANNUAL REPORTS

Your ED program contact will provide you with information about your performance report submissions, including the due date, as a grant term or condition in box 10 on the GAN, or through another notification provided by ED. The grant term or condition in box 10 on the GAN, or another notification, may reflect any of the following:

1. That an annual performance report is required, and it shall provide the most current performance and financial expenditure information that is sufficient to meet the reporting requirements in the government-wide requirements located in 2 CFR Part 200. The terms reflected in this document are also consistent with:
 - 2 CFR 200.328, Financial reporting;
 - 2 CFR 200.329, Monitoring and reporting program performance;
 - 2 CFR 200.332, Requirements for pass-through entities; and
 - Applicable reporting requirements stipulated in program statutes or regulations.
2. That an interim performance report is required because of the nature of the award or because of statutory or regulatory provisions governing the program under which this award is made, and that the report is due more frequently than annually as indicated. For example, more frequent reports may be due quarterly and submitted within 30 days after the end of each quarter, or due semiannually and submitted within 30 days after the end of each 6-month period (2 CFR 200.329(c)(1)).
3. That other reports are required. For example, program-specific reports may be required in a program's statute, regulation, or specific conditions of the Federal award (2 CFR 200.208).

FINANCIAL REPORTS – SOME RECIPIENTS

If a financial report is required, your ED program contact will provide you with information about your financial report submission, including the due date, as a grant term or condition in box 10 on the GAN, or through another notification.

ED uses the government-wide Standard Form (SF) 425, also known as the Federal Financial Report (FFR), for final reporting. Government-wide reports can be accessed on the Post-Award Reporting Forms page of the Grants.gov website.

FINANCIAL REPORT OVERVIEW

A SF 425 FFR is required if:

1. A grant involves cost sharing, and the ED 524B, which collects cost sharing information, is

not submitted or a program-specific report approved by OMB does not collect cost sharing information;

2. Program income was earned;
3. Indirect cost information is to be reported, and the ED 524B was not used or a program-specific report approved by OMB does not collect indirect cost information;
4. Program regulations or statute require the submission of the FFR; or
5. Specific Award Conditions, or specific grant or subgrant conditions for designation of "high risk," were imposed in accordance with 2 CFR 200.208 and 2 CFR 3474.10 and required the submission of the FFR.

SUBMISSION TIMELINES

If the FFR is required, the notification may indicate one of the following reporting frequencies and timelines:

1. Quarterly - due within 30 days after each reporting period.
2. Semi-annual - due within 30 days after each reporting period.
3. Annual - due within 30 days after the reporting period.
4. Final - In coordination with the submission of a final performance reports, grantees must submit FFRs no later than 120 calendar days after the conclusion of the period of performance. A subgrantee must submit a final financial report to a pass-through entity no later than 90 calendar days after the conclusion of the period of performance (2 CFR 200.328).

SUBMISSION GUIDANCE

When completing an FFR for submission in accordance with the above referenced selection, the following must be noted:

1. *Multiple Grant Reporting Using SF 425A Not Required:*
 - While the FFR is a government-wide form that is designed for single grant and multiple grant award reporting, ED's policy is that multiple grant award reporting is not permitted for ED grants.
 - Grantees are instructed to not use the FFR attachment (SF 425A), which is available for reporting multiple grants, for reporting on ED grants.
2. *Completing an SF 425 for Each Grant*
 - ED grantees are required to submit an FFR in accordance with any of the above referenced selections.
 - Grantees must complete and submit one FFR for each of its grants.
 - FFR Form, Field 2: Grantees are instructed to disregard the note about using the SF 425A to report multiple grants.
 - FFR Instructions, Report Submissions: With regard to item 1 of the note found in the FFR Instructions, a grantee must complete items 10(a) through 10(e) for each of its grants. The multiple grants and FFR attachment references found in item 2 of the Line Item Instructions for the FFR are not applicable to ED grants.

3. *Program Income*

- Unless disallowed by statute or regulation, a grantee will complete item 10(m) or 10(n) in accordance with the options or combination of options as provided in 2 CFR 200.307.
- A grantee is permitted, in accordance with 2 CFR 200.307, to add program income to its Federal share to further eligible project or program objectives, use program income to finance the non-Federal share of the project or program; and deduct program income from the Federal share of the total project costs.

4. *Indirect Costs*

- A grantee will complete item 11(a) by listing the indirect cost rate type identified on its indirect cost rate agreement, as approved by its cognizant agency for indirect costs.
- An ED grantee that does not have an indirect cost rate agreement approved by its cognizant agency for indirect costs, and that is using ED approved (beyond the 90-day temporary period) temporary indirect cost rate of 10% of budgeted direct salaries and wages, or the de minimis rate of 15% of modified total direct cost (MTDC) must list its indirect cost rate in 11(a) as an ED Temporary Rate or De Minimis Rate.
 - The de minimis rate of 15% of MTDC consists of: All direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and subawards and contracts up to the first \$50,000 of each subaward.
 - MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$50,000.
 - Other items, including contract costs in excess of \$50,000, may be excluded when necessary to avoid a serious inequity in the distribution of indirect costs (2 CFR 200.1, Modified Total Direct Cost (MTDC)).
- A restricted program grantee must list its rate as a Restricted Indirect Cost Rate in 11(a).
 - A restricted program (i.e., programs with statutory supplement-not-supplant requirements) grantee must utilize a restricted indirect cost rate negotiated with its cognizant agency for indirect costs, or may elect to utilize a restricted indirect cost rate of 8% MTDC if their negotiated restricted indirect cost rate calculated under 2 CFR 76.564 - 76.569 is not less than 8% MTDC.
 - A State or local government² that is a restricted program grantee may not elect to utilize the 8% MTDC rate.
 - Additionally, restricted program grantees may not utilize the de minimis rate but may utilize the temporary rate until a restricted indirect cost rate is negotiated.

² Note that a State-funded institution of higher education is not considered a "State government" for these purposes; and a Tribal college or university funded by a federally-recognized Tribe is not considered a Tribe for these purposes. ⁴ Note that a State-funded institution of higher education is not considered a "State government" for these purposes.

- If a restricted program grantee elects to utilize the temporary rate, it must list its rate as an ED Temporary Rate in 11(a).
- Grantees with indirect cost rates prescribed in program statute or regulation must list their rate as a Rate Required in Program Statute or Regulation in 11(a).
- Grantees are required to follow program-specific statutory or regulatory requirements that mandate either indirect cost rate type or maximum administrative costs recovery.
- For detailed information including restrictions related to temporary, de minimis, training, restricted, and program prescribed indirect cost rates see the training, restricted, and program prescribed indirect cost rates see the Indirect Cost Division webpage on the ED website.

5. *Supplemental Pages*

- If grantees need additional space to report financial information, beyond what is available within the FFR, they should provide supplemental pages.
- Additional pages must indicate the following information at the top of each page:
 - PR/Award Number (also known as the Federal Identifying Number or FAIN),
 - Recipient organization,
 - UEI,
 - Employer Identification Number (EIN), and
 - Period covered by the report.

IV. PARTICIPATION OF FAITH-BASED ORGANIZATIONS

1. A faith-based organization that participates in this program retains its independence from the Government and may continue to carry out its mission consistent with religious freedom and conscience protections in Federal law.
2. A faith-based organization may not use direct Federal financial assistance from ED to support or engage in any explicitly religious activities except when consistent with the Establishment Clause of the First Amendment and any other applicable requirements. Such an organization also may not, in providing services funded by ED, or in outreach activities related to such services, discriminate against a program beneficiary or prospective program beneficiary on the basis of religion, a religious belief, a refusal to hold a religious belief, or a refusal to attend or participate in a religious practice.
3. If a grantee under a State-Administered Formula Grant program of ED has the authority under the grant or subgrant to select a private organization to provide services supported by direct Federal financial assistance under the program by subgrant, contract, or other agreement, the grantee must ensure compliance with applicable Federal requirements governing contracts, grants, and other agreements with faith-based organizations, including, as applicable, 34 CFR 76.52, 34 CFR 76.532, and 2 CFR 3474.15 (see 34 CFR 76.714).

V. WRITTEN NOTICE OF BENEFICIARY PROTECTIONS

In accordance with 34 CFR 76.712, all grantees and subgrantees providing social services

under an ED program supported by direct Federal financial assistance (e.g., programs that provide employment, independent living, education, or related services to individuals or groups of individuals) must give written notice to a beneficiary or prospective beneficiary of certain protections.

The written notice that an organization uses to notify beneficiaries or prospective beneficiaries of certain religious non-discrimination protections must include language substantially similar to that in Appendix C to 34 CFR Part 75 (See 34 CFR 76.712(d)). Grantees and subgrantees have discretion regarding how to provide the notice, which may include providing the notice directly to each beneficiary, posting it on the grantee's website, or other means. A grantee or subgrantee that participates in multiple ED programs may provide a single notice covering all applicable programs. Additionally, grantees must ensure that the notice is accessible to individuals with disabilities and limited English proficient individuals as required by law. Unless notified by the applicable program office, a grantee or subgrantee is not required to include in the notice the information in paragraph (5) of Appendix C to 34 CFR Part 75 (i.e., the opportunity of a beneficiary to receive information about other similar providers).

Certificate of Authority

I, Larry Elliott, hereby certify that I am a duly appointed representative of the New Hampshire Association of Special Education Administrators Inc.(NHASEA). I hereby certify that Jane Bergeron-Beaulieu, NHASEA Executive Director, is authorized to execute contracts on behalf of the New Hampshire Association of Special Education Administrators Inc. (NHASEA) and may bind the organization thereby.

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

Dated: _____

8/3/2020

Attest: _____

Larry Elliott
Larry Elliott, President NHASEA

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 THE NEW HAMPSHIRE ASSOCIATION OF SPECIAL EDUCATION ADMINISTRATORS, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 30, 2002. 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: **407656**

Certificate Number: **0007986292**



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 23rd day of July A.D. 2026.

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

David M. Scanlan
Secretary of State



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
7/23/2026

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:	
DAVIS & TOWLE, MORRILL & EVERETT INC		PHONE (A/C, No, Ext): (800) 782-8351	
PO BOX 1260		FAX (A/C, No): (866) 828-2424	
CONCORD NH 03302-1260		E-MAIL ADDRESS: Certificate@Hanover.com	
		INSURER(S) AFFORDING COVERAGE	
		INSURER A: Citizens Ins Co of America	
		INSURER B: Allmerica Financial Benefit	
		INSURER C:	
		INSURER D:	
		INSURER E:	
		INSURER F:	

INSURED		NAIC #	
THE NH ASSOCIATION OF SPECIAL ADMINISTRATORS INC		31534	
25 TRIANGLE PARK DR STE 103		41840	
CONCORD NH 03301			

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR VVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
B	☒ COMMERCIAL GENERAL LIABILITY	N	N	Z2V H994548 04	4/7/2026	4/7/2027	EACH OCCURRENCE	\$ 1,000,000
	☐ CLAIMS-MADE ☒ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 1,000,000
							MED EXP (Any one person)	\$ 5,000
							PERSONAL & ADV INJURY	\$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	\$ 2,000,000
	☐ POLICY ☐ PRO-JECT ☒ LOC						PRODUCTS - COMP/OP AGG	\$ Included
	OTHER:							\$
B	AUTOMOBILE LIABILITY	N	N	Z2V H994548 04	4/7/2026	4/7/2027	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
	☐ ANY AUTO						BODILY INJURY (Per person)	\$
	☐ OWNED AUTOS ONLY ☒ SCHEDULED AUTOS NON-OWNED AUTOS ONLY						BODILY INJURY (Per accident)	\$
	☒ HIRED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	\$
								\$
B	☒ UMBRELLA LIAB ☒ EXCESS LIAB	N	N	Z2V H994548 04	4/7/2026	4/7/2027	EACH OCCURRENCE	\$ 1,000,000
	☐ CLAIMS-MADE						AGGREGATE	\$ 1,000,000
	DED ☒ RETENTION \$							\$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	N/A	N	WBV J269939 03	02/02/2026	02/02/2027	☒ PER STATUTE ☐ OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)						E.L. EACH ACCIDENT	\$ 500,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	\$ 500,000
							E.L. DISEASE - POLICY LIMIT	\$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
NAMED INSURED CONT: ADMINISTRATORSINC;

CERTIFICATE HOLDER**CANCELLATION**

NEW HAMPSHIRE DEPARTMENT OF EDUCATION 25 HALL STREET CONCORD NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE

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NONPROFIT COVER SHEET

A. Entity Name: The New Hampshire Association of Special Education Administrators

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

Jane Bergeron-Beaulieu, Executive Director
25 Triangle Park Drive
Concord NH 03301

C. List Board of Directors and Affiliations

<u>Name (Identify any additional role(s) in Parentheses)</u>	<u>Affiliations</u>
Larry Elliot , President	Kearsarge Regional School District
Rachel Borge, President Elect	Hudson School District
Patricia Wallace, Secretary	Hinsdale School District
Catherine Plourde, Member at Large	Oyster River Cooperative School District
Dan Alexander, Member at Large	Portsmouth School District
Toby Islin, Member at Large	Wediko School
Ericka Proulx, Member at Large	Berlin School District
Julie Gaudette, Member at Large	Merrimack Valley School District
Melissa Gray, Member at Large	Bedford School District

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

<u>Name</u>	<u>Role</u>	<u>Annual Salary</u>	<u>Amount Paid From This Contract</u>
Jane Bergeron	Executive Director	\$134,181.00	\$10,063.56
Vicki Horton	Office Management	\$60,000.00	\$6000.80

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

E. Check one of the following:

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

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

- ☒ 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**
- [X] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**
- [] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

1. INCOME STATEMENT

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

2. BALANCE SHEET

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

NH Association of Special Education Administrators
25 Triangle Park Drive, Suite 103
Concord, NH 03301

Mission: Promoting high quality education and leadership through professional learning, strong partnerships, and the pursuit of solutions to complex challenges within a diverse educational community.

Vision: A voice for equity and excellence in the education of students with exceptional needs.

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

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

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

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

2024

Open to Public
Inspection

A For the 2024 calendar year, or tax year beginning Jul 1, 2024, and ending Jun 30, 2025	
B Check if applicable: ☒ Address change ☒ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization NH Association of Special Education Administrators Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 25 Triangle Parke Drive 103 City or town, state or province, country, and ZIP or foreign postal code Concord, NH 03301 F Name and address of principal officer: Timothy Koumrian, 433 Main Street, Tilton, NH 03276 H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions. H(c) Group exemption number
D Employer identification number 02-0629970 E Telephone number (603) 224-7555 G Gross receipts \$ 910,190.	I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527 J Website: www.nhasea.org K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other L Year of formation: 2002 M State of legal domicile: NH

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: SPECIAL EDUCATION PROGRAMS WITH SCHOOL BOARDS, SUPERINTENDENTS, PRINCIPALS, TEACHERS, PARENTS AND STUDENTS				
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.				
	3	Number of voting members of the governing body (Part VI, line 1a)	3	10		
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	0		
	5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	4		
	6	Total number of volunteers (estimate if necessary)	6	0		
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.		
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.			
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	153,060.	Current Year	288,511.
	9	Program service revenue (Part VIII, line 2g)	582,444.	572,427.		
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8,979.	12,497.		
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	46,725.	36,755.		
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	791,208.	910,190.		
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0.	
14		Benefits paid to or for members (Part IX, column (A), line 4)		1,575.		
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	265,734.	265,572.		
16a		Professional fundraising fees (Part IX, column (A), line 11e)				
b		Total fundraising expenses (Part IX, column (D), line 25)	2,904.			
17		Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	454,819.	503,068.		
18		Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	720,553.	770,215.		
19	Revenue less expenses. Subtract line 18 from line 12	70,655.	139,975.			
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	835,663.	End of Year	947,438.
	21	Total liabilities (Part X, line 26)	86,980.	58,780.		
	22	Net assets or fund balances. Subtract line 21 from line 20	748,683.	888,658.		

Part II Signature Block

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

Sign
Here

Signature of officer

Date

11/14/2025

Timothy Koumrian, Treasurer

Type or print name and title

Paid
Preparer
Use Only

Preparer's name

Preparer's signature

Date

Check ☒ if
self-employed

PTIN

Lisa Bybee

Lisa Bybee

05/26/2026

P01597842

Firm's name PARKERS ACCOUNTING

Firm's EIN 26-2758852

Firm's address 15 WOODHILL RD, BOW, NH 03304

Phone no. (603) 505-6308

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

For Paperwork Reduction Act Notice, see the separate instructions. BAA

Cat. No. 11282Y

REV 09/03/25 PRO

Form 990 (2024)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐

- 1** Briefly describe the organization's mission:
SPECIAL EDUCATION PROGRAMS WITH SCHOOL BOARDS, SUPERINTENDENTS, PRINCIPALS,
TEACHERS, PARENTS AND STUDENTS
-
- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
 If "Yes," describe these new services on Schedule O.
- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
 If "Yes," describe these changes on Schedule O.
- 4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 755,256. including grants of \$ 0.) (Revenue \$ 0.)
SPECIAL EDUCATION PROGRAMS WITH SCHOOL BOARDS, SUPERINTENDENTS, PRINCIPALS,
TEACHERS, PARENTS AND STUDENTS

4b (Code:) (Expenses \$ 0. including grants of \$ 0.) (Revenue \$ 0.)
N/A

4c (Code:) (Expenses \$ 0. including grants of \$ 0.) (Revenue \$ 0.)
N/A

4d Other program services (Describe on Schedule O.)
 (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 755,256.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a X	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	4		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17			

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a 10	
b Enter the number of voting members included on line 1a, above, who are independent	1b 0	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders?	6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	X
b Each committee with authority to act on behalf of the governing body?	8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NH

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☒ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.
 Lisa Bybee, 25 Triangle Park Dr #103, Concord, NH 03301 (603) 224-7555

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Jane Bergeron-Beaulieu Executive Director	40.00			X				127,252.	0.	0.
(2) Larry Elliott President	1.00	X		X				0.	0.	0.
(3) Rachel Borge President Elect	1.00	X		X				0.	0.	0.
(4) Patty Wallace Secretary	1.00	X		X				0.	0.	0.
(5) Tim Koumrian Treasurer	2.00	X		X				0.	0.	0.
(6) Brooke Zimmer Member at Large	1.00	X						0.	0.	0.
(7) Dan Alexander Member at Large	1.00	X						0.	0.	0.
(8) Chris Beeso Member at Large	1.00	X						0.	0.	0.
(9) Melissa Gray Member at Large	1.00	X						0.	0.	0.
(10) Catherine Plourde Member at Large	1.00	X						0.	0.	0.
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								127,252.	0.	0.
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								127,252.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b	141,985.			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	101,375.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	45,151.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f					
Program Service Revenue			Business Code				
	2a	Program Service Revenue	999000	572,427.	572,427.	0.	0.
	b						
	c						
	d						
	e						
	f	All other program service revenue . .					
	g	Total. Add lines 2a-2f			572,427.		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		12,497.	12,497.	0.	0.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	6a	(i) Real	(ii) Personal		
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other		
	b	Less: cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c				
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances	10a				
	b	Less: cost of goods sold	10b				
	c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue			Business Code				
	11a						
	b						
	c						
	d	All other revenue		36,755.	36,755.	0.	0.
e	Total. Add lines 11a-11d			36,755.			
12	Total revenue. See instructions			910,190.	621,679.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0.	0.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0.	0.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0.	0.		
4 Benefits paid to or for members	1,575.	1,575.		
5 Compensation of current officers, directors, trustees, and key employees	127,252.	120,889.	5,090.	1,273.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	95,111.	90,356.	3,804.	951.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	19,363.	18,588.	581.	194.
9 Other employee benefits				
10 Payroll taxes	23,846.	22,654.	954.	238.
11 Fees for services (nonemployees):				
a Management	0.	0.	0.	0.
b Legal	4,928.	4,928.	0.	0.
c Accounting	15,793.	15,793.	0.	0.
d Lobbying	0.	0.	0.	0.
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	234,900.	234,900.	0.	0.
12 Advertising and promotion	1,500.	1,500.	0.	0.
13 Office expenses	10,535.	9,376.	1,054.	105.
14 Information technology	3,918.	3,918.	0.	0.
15 Royalties	0.	0.	0.	0.
16 Occupancy	14,300.	13,585.	572.	143.
17 Travel	1,780.	1,780.	0.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	184,859.	184,859.	0.	0.
20 Interest				
21 Payments to affiliates	30,555.	30,555.	0.	0.
22 Depreciation, depletion, and amortization	0.	0.	0.	0.
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a -----				
b -----				
c -----				
d -----				
e All other expenses -----				
25 Total functional expenses. Add lines 1 through 24e	770,215.	755,256.	12,055.	2,904.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☒

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	405,931.	1	481,387.
	2 Savings and temporary cash investments	379,921.	2	427,725.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	0.	4	37,331.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	995.	9	995.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 48,816.		
	b Less: accumulated depreciation	10b 48,816.	48,816.	10c 0.
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	835,663.	16	947,438.	
Liabilities	17 Accounts payable and accrued expenses	538.	17	5,430.
	18 Grants payable		18	
	19 Deferred revenue	38,842.	19	5,750.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	47,600.	25	47,600.
	26 Total liabilities. Add lines 17 through 25	86,980.	26	58,780.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	748,683.	27	888,658.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances.	748,683.	32	888,658.
33 Total liabilities and net assets/fund balances.	835,663.	33	947,438.	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	910,190.
2	Total expenses (must equal Part IX, column (A), line 25)	2	770,215.
3	Revenue less expenses. Subtract line 2 from line 1	3	139,975.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	748,683.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	888,658.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	X	
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2024

Open to Public
Inspection

Name of the organization

NH Association of Special Education Administrators

Employer identification number

02-0629970

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

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☒ An organization that normally receives (1) more than 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	%
16a 33¹/₃% support test—2024. If the organization did not check the box on line 13, and line 14 is 33 ¹ / ₃ % or more, check this box and stop here . The organization qualifies as a publicly supported organization		☐
b 33¹/₃% support test—2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 ¹ / ₃ % or more, check this box and stop here . The organization qualifies as a publicly supported organization		☐
17a 10%-facts-and-circumstances test—2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		☐
b 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	132,650.	141,470.	147,155.	153,060.	141,985.	716,320.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	549,069.	472,992.	619,978.	638,148.	748,753.	3,028,940.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	681,719.	614,462.	767,133.	791,208.	890,738.	3,745,260.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						3,745,260.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	681,719.	614,462.	767,133.	791,208.	890,738.	3,745,260.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	207.	81.	8,071.	8,979.	12,497.	29,835.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	207.	81.	8,071.	8,979.	12,497.	29,835.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on	21,650.	1,771.	727.	3,340.	6,955.	34,443.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	703,576.	616,314.	775,931.	803,527.	910,190.	3,809,538.
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	98.31 %
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	97.95 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	0.78 %
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%
19a 33¹/₃% support tests—2024. If the organization did not check the box on line 14, and line 15 is more than 33 ¹ / ₃ %, and line 17 is not more than 33 ¹ / ₃ %, check this box and stop here . The organization qualifies as a publicly supported organization	☒	
b 33¹/₃% support tests—2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 ¹ / ₃ %, and line 18 is not more than 33 ¹ / ₃ %, check this box and stop here . The organization qualifies as a publicly supported organization	☐	
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions	☐	

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C—Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D—Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required— <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E—Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required— <i>explain in Part VI</i>). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019			
b	From 2020			
c	From 2021			
d	From 2022			
e	From 2023			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7	Excess distributions carryover to 2025. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2020 . . .			
b	Excess from 2021 . . .			
c	Excess from 2022 . . .			
d	Excess from 2023 . . .			
e	Excess from 2024 . . .			

Part VI

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

SCHEDULE D
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

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

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization: NH Association of Special Education Administrators
Employer identification number: 02-0629970

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

Part II Conservation Easements
Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Line number, Description, Held at the End of the Tax Year. Includes questions 1-9 regarding conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Line number, Description, Amount. Includes questions 1a-2 regarding collections of art and historical treasures.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ **Yes** ☐ **No**

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII and complete the following table.

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment %

b Permanent endowment %

c Term endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations?

(ii) Related organizations?

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0.			0.
b Buildings				
c Leasehold improvements				
d Equipment	48,816.			48,816.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) 48,816.

Part VII Investments—Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B)) . . .		

Part VIII Investments—Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 13, col. (B)) . . .		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Lease Liability	47,600.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	47,600.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . ☐

Part XI	Reconciliation of Revenue per Audited Financial Statements With Revenue per Return
---------	--

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

[illegible]

Name of the organization	Employer identification number
NH Association of Special Education Administrators	02-0629970

Pt VI, Line 11b: Organization's Process to Review Form 990
Pt VI, Line 11b: THE BOARD HAS GIVEN AUTHORITY OF APPROVAL TO THE EXECUTIVE
DIRECTORWHO REVIEWS THE 990 AND THEN GIVES IT TO THE TREASURER FOR REVIEW AND
SIGNATURE PRIOR TO FILING
Pt VI, Line 15a: Compensation Process for Top Official
Pt VI, Line 15a: THE BOARD REVIEWS COMPARABLE SALARIES AND BENEFIT PACKAGES
FOR INDIVIDUALS IN THE FIELD OF SPECIAL EDUCATION ADMINISTRATION COMPENSATION
PACKAGE FOR BOTH THE EXECUTIVE DIRECTOR AND ADMINISTRATIVE SUPPORT
Pt VI, Line 19: Governing Documents Disclosure Explanation
Pt VI, Line 19: THE GOVERNING DOCUMENTS, CONFLICTS OF INTEREST STATEMENTS, AND
THE FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC ON A PER REQUEST BASIS

Form **8879-TE****IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue ServiceFor calendar year 2024, or fiscal year beginning Jul 1, 2024, and ending Jun 30, 2025**Do not send to the IRS. Keep for your records.**
Go to www.irs.gov/Form8879TE for the latest information.**2024**

Name of filer

NH Association of Special Education Administrators

EIN or SSN

02-0629970

Name and title of officer or person subject to tax

Timothy Koumrian, Treasurer

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a**, **2a**, **3a**, **4a**, **5a**, **6a**, **7a**, **8a**, **9a**, or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, **5b**, **6b**, **7b**, **8b**, **9b**, or **10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here . . . ☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . .	1b 910,190.
2a Form 990-EZ check here . . . ☐	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here . . . ☐	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here . . . ☐	b Tax based on investment income (Form 990-PF, Part V, line 5) . . .	4b
5a Form 8868 check here . . . ☐	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here . . . ☐	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here . . . ☐	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here . . . ☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here . . . ☐	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here . . . ☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only☐ I authorize _____

ERO firm name

to enter my PIN

--	--	--	--	--

as my signature
Enter five numbers, but
do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☒ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____

Date 11/14/2025**Part III Certification and Authentication****ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

0	2	2	4	9	9	9	1	1	1	5
---	---	---	---	---	---	---	---	---	---	---

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature _____

Date 05/26/2026**ERO Must Retain This Form — See Instructions**
Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

REV 09/03/25 PRO

Form **8879-TE** (2024)

BAA

Statement of Financial Position

NH Association of Special Ed. Administrators

As of June 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
Bangor Savings X868 Money Market Account	143,680.71
CD - Granite Bank	45,608.87
CD - Merrimack County	127,722.56
Operating Balance Account - Bangor Savings	510,388.64
Operating Transaction Account - Bangor Savings 124559	-\$67,478.65
CASE NH Bank Account	3,930.01
Total for Operating Transaction Account - Bangor Savings 124559	-\$63,548.64
Service Credit Union CD #3840	110,700.08
Service Credit Union Savings #1880	13.22
West Central Checking - Bangor Savings	15,834.62
Total for Bank Accounts	\$890,400.06
Accounts Receivable	
Accounts Receivable (A/R)	37,000.88
Due to/from Bangor Savings Bank - Sweep	
Total for Accounts Receivable	\$37,000.88
Other Current Assets	
Earned Income	
Inventory Asset	
Prepaid Expenses	995.00
Undeposited Funds	4,195.00
Total for Other Current Assets	\$5,190.00
Total for Current Assets	\$932,590.94
Fixed Assets	
Accumulated Depreciation	-31,182.00
Equipment	32,094.33
Furniture and Equipment	1,085.25
Total for Fixed Assets	\$1,997.58
Other Assets	
Total for Assets	\$934,588.52

Statement of Financial Position

NH Association of Special Ed. Administrators

As of June 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	1,100.00
Total for Accounts Payable	\$1,100.00
Credit Cards	
Elan Credit Card - 5650	5,323.35
Total for Credit Cards	\$5,323.35
Other Current Liabilities	
Deferred Revenue	\$38,842.01
Deferred Revenue - Membership Dues	
Deferred Revenue - On-site Training	
Deferred Revenue - Summer Conference	
Total for Deferred Revenue	\$38,842.01
Direct Deposit Payable	
Paycheck Protection Program Loan	
Payroll Liabilities	-\$260.90
403(b)	3,773.44
Employee Savings accts	
Federal Taxes (941/943/944)	235.84
NH Unemployment Tax	-1,917.61
Total for Payroll Liabilities	\$1,830.77
Payroll Liabilities 403(b) employee	-2,654.88
Payroll Liabilities Pension Loan employee	
Total for Other Current Liabilities	\$38,017.90
Total for Current Liabilities	\$44,441.25
Long-term Liabilities	
Total for Liabilities	\$44,441.25
Equity	
Unrestricted Net Assets	764,026.74
Net Income	126,120.51
Opening Balance Equity {3}	0.02
Total for Equity	\$890,147.27
Total for Liabilities and Equity	\$934,588.52

Statement of Activity

NH Association of Special Ed. Administrators
July, 2024-June, 2025

Distribution account	Total
Income	
Conferences	
Conferences Income	372,361.27
Other Conference Income	1,560.00
Total for Conferences	\$373,921.27
Credit Card Processing Income	3,414.20
Grant Income	\$101,375.33
Grant Income - NHDE	45,151.43
New Teachers Summit	950.00
Total for Grant Income	\$147,476.76
Interest Income	398.85
Interstate	2,030.00
Investment Income	
Interest and Dividends	12,497.19
Total for Investment Income	\$12,497.19
Membership Dues	141,984.70
Membership Fees due to CASE	2,180.00
Membership Fees due to CEC	4,775.00
Miscellaneous Income	368.00
Monthly Meeting Income	
Lunch/Meal Income	16,700.00
Total for Monthly Meeting Income	\$16,700.00
Pathways to Certification Income	\$1,700.00
Module 1	1,800.00
Module 2	6,300.00
Module 3	4,000.00
Module 4	4,500.00
Total for Pathways to Certification Income	\$18,300.00

Statement of Activity

NH Association of Special Ed. Administrators
July, 2024-June, 2025

Distribution account	Total
Professional Development	\$475.00
Charter School Strategies for Success	1,011.25
Empowering Case Managers	3,275.25
On-Site Workshops	151,582.44
Total for Professional Development	\$156,343.94

Statement of Activity

NH Association of Special Ed. Administrators
July, 2024-June, 2025

Distribution account	Total
West Central Income	\$0.00
WC income	29,800.00
Total for West Central Income	\$29,800.00
Total for Income	\$910,189.91
Gross Profit	\$910,189.91
Expenses	
Bank Fees	1,443.96
Board Development	211.63
Business Registration Fees	125.00
CASE Subscription Expense	2,100.00
CEC Subscription Expense	3,084.00
Computer Expense	3,000.00
Contract Services	500.00
Credit Card Fees	4,061.32
Depreciation Expense	988.00
Dues & Subscriptions	11,762.72
Employee Benefits Company Pension Match	6,020.25
Employee Benefits	
Employee Benefits - All	11,220.02
Total for Employee Benefits	\$11,220.02
Equipment - Leased	6,201.62
Insurance	
Business Insurance	1,843.32
Disability Insurance	3,221.74
Professional Liability Insurance	2,051.85
Workers Compensation Insurance	2,793.68
Total for Insurance	\$9,910.59
Miscellaneous Expense	204.00

Statement of Activity

NH Association of Special Ed. Administrators
July, 2024-June, 2025

Distribution account	Total
Operations	
Advertising/Promotional	1,500.00
Office Expenses	1,044.99
Postage and Mailing	283.99
Printing and Copying	466.96
Supplies	4,310.34
Telephone & Telecommunications	3,888.30
Total for Operations	\$11,494.58

Statement of Activity

NH Association of Special Ed. Administrators
July, 2024-June, 2025

Distribution account	Total
Pathways to Certification	\$5,000.00
Module 1	500.00
Module 2	1,000.00
Total for Pathways to Certification	\$6,500.00
Payroll Expenses	\$61.42
Company Contributions	
Retirement	2,122.56
Total for Company Contributions	\$2,122.56
Payroll Processing Fees	200.00
Payroll Taxes	21,151.04
Salaries & Wages	222,364.01
Taxes	2,695.14
Wages	0.00
Total for Payroll Expenses	\$248,594.17
Professional Development Expenses	
Food Expense	\$219.96
Expected Food Expenses	5,826.12
Unexpected Food Expenses	1,834.03
Total for Food Expense	\$7,880.11
Mentoring Expenses	68,250.00
New Directors Institute Expense	13,727.83
New Teachers Summit Expenses	22,276.66
On-site Workshops	24,014.93
Training Materials	210.00
Total for Professional Development Expenses	\$136,359.53
Professional Fees and Contracted Services	\$5,550.00
Accounting Fees	7,800.00
Bookkeeping	7,992.50

Statement of Activity

NH Association of Special Ed. Administrators
July, 2024-June, 2025

Distribution account	Total
IT Support	3,917.66
Legal Fees	4,927.81
Pathways Facilitators	4,000.00
Speakers	31,882.43
Strategic Plan Facilitator	5,000.00
Third Party Administrators - Retirement	1,575.00
Website Design and Maintenance	1,543.00
Total for Professional Fees and Contracted Services	\$74,188.40
QuickBooks Payments Fees	938.41
Recognition/Scholarship Expense	800.00

Statement of Activity

NH Association of Special Ed. Administrators
July, 2024-June, 2025

Distribution account	Total
Rent	14,300.00
Travel and Meetings	
Board Retreat	1,000.00
Conference, Convention & Meeting	\$171,565.57
Chater Conferences	1,600.00
Summer Conference	5,022.80
Winter Conference	6,670.97
Total for Conference, Convention & Meeting	\$184,859.34
Meals and Entertainment	278.55
Mileage Reimbursement	501.90
Total for Travel and Meetings	\$186,639.79
West Central Expenses	30,554.96
Total for Expenses	\$771,202.95
Net Operating Income	\$138,986.96
Net Other Income	
Net Income	\$138,986.96

Jane M. Bergeron-Beaulieu

Profile

Motivated visionary leader who is an experienced, organized and efficient educator with proven ability for systemic thinking, collaborative goal setting and establishing nonnegotiable expectations for accountability. Extensive experience in using data to inform decisions and for successful fiscal management of budgets. Known for the development, implementation and support for professional learning opportunities and one who has an affinity for working collaboratively with NH's educational communities.

Effective and skilled communicator who listens and observes with empathy, has strong written and verbal presentation skills, has the ability to solicit and promote partnerships. An individual who can successfully work with a wide range of stakeholders from diverse backgrounds and has the ability to foster healthy organizational culture.

Flexible and versatile individual who has strong interpersonal skills, is able to maintain a sense of humor and diplomacy in demanding environments, has excellent team building skills and the ability to inspire and motivate and easily adapt to the changing needs of organizations.

Professional Skills

- | | |
|----------------------------|-------------------------------------|
| ◆ Collaborative Leadership | ◆ Values Diversity |
| ◆ High Degree of Integrity | ◆ Organized and Articulate |
| ◆ Motivated and Confident | ◆ Encourages Constructive Challenge |

Professional Experience

2017 – Present Executive Director, NH Association of Special Education Administrators

General Responsibilities

- Work with the Board of Directors to fulfill the organization mission
- Provide leadership and direction in strategic planning, goal setting, related program development and organizational financial planning
- Develop and manage budget and resources sufficient to ensure the fiscal health of the organization
- Collaborate with the board of directors, staff, members and key stakeholder to ensure the mission is alive, well and represented throughout the various aspects of the agency
- Establish and maintain sound working relationships and collaborative partnerships with various stakeholders at the local, state and federal levels
- Work closely with the board of directors to seek advice in policy decisions and increase general visibility of the organization
- Maintain a working knowledge of significant developments and trends in the field of education

**1991-2017 Southeastern Regional Education Service Center, Inc. (SERESC), Bedford, NH
Independent Education Consultant and Director of Professional Learning and Services**

General Responsibilities:

- Plan, direct and supervise all professional development offerings and activities to include institutes, workshops, round table sessions, conferences, meetings and trainings offered at SERESC Conference Center
- Oversee and assist in the design and implementation of all site based, job embedded professional development offered by SERESC
- Support and supervise implementation of state and federal grants and statewide initiatives
- Work collaboratively with regional and state special education administrators, superintendents and curriculum directors in the design and implementation of creative and innovative professional development offerings
- Maintain strong working relationships with colleges and universities in the design and offering of professional development
- Lead, coordinate and oversee all clinical service providers at SERESC (speech language pathology, psychologists, occupational and physical therapy, behavioral specialists etc.)

**1991- 2014 SERESC Independent Consultant and Administrator, NHDOE Special Education Program
Approval and Improvement Process**

General Responsibilities

- Maintain and oversee special education compliance data for the New Hampshire Department of Education
- Develop and maintain a strong partnership with the New Hampshire Department of Education, SAUs and Private Special Education Schools in interpreting and analyzing state and federal special education laws and regulations
- Ensure fiscal accountability for \$750,000 annual grant
- Leadership and support to management team of nine education consultants
- Conduct strategic planning, goal setting and monitoring of the project

2012-2104 Instructional Support Liaison, New Hampshire Department of Education

General Responsibilities:

Represent the NHDOE and provide support to the field in the following areas:

- School Improvement Planning
- School/Community Relations
- Addressing the learning gap
- College and Career Ready Standards with emphasis on struggling learners
- STEM Education
- Promoter and supporter in the implementation of large scale NHDOE Initiatives
- Professional developer in the areas of leadership, teacher supervision/evaluation

1988 -1991 Principal Frisbee Middle School, Kittery Maine

General Responsibilities:

- Shape mission and vision of academic success for all learners
- Create a school climate hospitable to all
- Cultivate leadership in others
- Ensure high quality instruction for all children
- Develop and oversee all aspects of school budget
- Manage data and all related processes
- Develop and monitor all aspects of school budget

- Promote and support ongoing professional learning for all staff
- Establish strong staff, student, family and community relationships

1987-1988

Principal Jaffrey/Rindge Middle School

- Shape mission and vision of academic success for all learners
- Create a school climate hospitable to all
- Cultivate leadership in others
- Ensure high quality instruction for all children
- Develop and oversee all aspects of school budget
- Manage data and all related processes
- Develop and monitor all aspects of school budget
- Promote and support ongoing professional learning for all staff
- Establish strong staff, student, family and community relationships

1985-1987

Special Education Administrator/Assistant Principal Henry W. Moore School, Candia NH

- LEA representative
- Oversee and develop all aspects of special education programming
- Develop and manage special education budget
- Consultation to staff, administration
- Supervision and evaluation of staff (general and special education)

1983-1985

American School of Kuwait, Special Education Consultant

General Responsibilities:

- Develop special education programming
- Write IEP's
- Budget development
- Recruitment of staff
- Design of professional development offerings
- Consultation to staff and administration
- Instructional Coaching

1979-1983

Henry W. Moore Elementary School, Candia, NH

Resource Room Specialist/Special Education Coordinator

General Responsibilities:

- LEA Representative
- IEP writing, implementation and monitoring
- Conducting Assessments
- Consultation to staff and families
- Direct instruction to students with disabilities

Presentations

Guest Presenter:

New Hampshire Department of Education

Various NH School Districts

Attorney General's Conference on Child Abuse and Neglect

New England League of Middle Schools

New Hampshire Association of School Administrators
New Hampshire Special Education Administrators Association
New Hampshire Peer Assisted Leadership Program, Trainer and Coach
Governor's STEM Task Force

Education

Notre Dame College, 1986

M.Ed. School Administration and Supervision

Keene State College, 1979

B.S. Special Education and Elementary Education; Minor in English

Certifications: Principal K-12, Special Education Administrator, Elementary Education K-8, and General Special Education, K-12

Professional Affiliations

Past President, NH Learning Forward

Member, Council for Exceptional Children (CEC) and Council Administrators of Special Education (CASE)

Member, Association of Supervision and Curriculum and Development

Recognition and Honors

Current Chairperson of New Hampshire School Building Authority, appointed and re-appointed by Governors Lynch, Benson, Shaheen and Hasson

Offered position as Education Advisor to Governor Shaheen

Recognition Award: Dedication to Child Health Services

Public Service

Litchfield Historical Society, Member

Litchfield Women's Club, Past President

Litchfield Garden Club, Member

Waterville Valley Athletic and Improvement Association, Board of Directors

Tyler Spring Townhouse Association, Waterville Valley, Board of Directors, Past President

Margret A. Rey Arts and Science Center, Waterville Valley, Member

Waterville Valley Adaptive Ski Program, Sponsor

Wounded Warriors Ski Program, Volunteer

Vicki L. Horton

Overview I am a bookkeeping consultant, human resources consultant and office manager with 40 years of experience in various types of businesses.

Experience

Office Team/Bookkeeping Consultant
The NH Association of Special Education Administrators (NHASEA)
Concord, NH
July 2025 – Present
Maintain and consolidate QuickBooks data in conjunction with CPA; maintain and extract member data from website; customer invoicing; extract accounts receivable data from Square; respond to customer invoicing inquiries as needed; attend virtual team meetings; perform office management and administrative tasks; maintain organization data; provide administrative support to members and partner organizations virtually and at in-person events

Office Manager/Bookkeeping Consultant
Winni Construction, Inc.
Bridgewater, NH
May 2025 – Present
General office management; human resources; maintain QuickBooks data and financial records; accounts payable; accounts receivable; payroll; customer invoicing; monthly bank account and credit account reconciliations; annual W-2 and 1099-NEC preparation; annual workers compensation audit; prepare customer estimates, building contracts and change orders; assist with project permitting and insurance

Bookkeeping & Human Resources Consultant

Pure Bliss Spa, LLC

Campton, NH

June 2024 – Present

General business management assistance; human resources; maintain QuickBooks data and financial records; accounts payable; accounts receivable; payroll; monthly bank account reconciliation; annual W-2 and 1099-NEC preparation; annual workers compensation audit; transmit tax preparation documentation to CPA

Office Manager/Bookkeeping Consultant

Don Latulippe Excavating, LLC/West Street Development LLC

Ashland, NH

May 2023 – Present

General office management; human resources; maintain QuickBooks data and financial records; accounts payable; accounts receivable; payroll; customer invoicing; monthly bank account reconciliation; annual workers compensation audit; transmit tax preparation documentation to CPA

Bookkeeping Consultant

Trust Building & General Contracting, LLC

Plymouth, NH

June 2021 – Present

Maintain QuickBooks data and financial records; attend weekly financial meetings; accounts payable; accounts receivable; monthly bank account and credit card reconciliations; annual 1099-NEC preparation; annual workers compensation audit; transmit tax preparation documentation to CPA

Bookkeeping & Human Resources Consultant

The Bridge House, Inc./Ladders Thrift Shop/Flip'n Furniture

Plymouth, NH

Dec. 2005 – Sept. 2025

Maintain QuickBooks data; accounts payable; accounts receivable; payroll; monthly bank account reconciliation; annual budget entry; annual 1099-NEC preparation; quarterly Budget Report preparation for Board of Directors; prepare, edit and maintain Accounting Procedures Manual; perform audits for State of NH and workers comp as needed; prepare annual internal audit documentation for CPA

Office Manager/Bookkeeper

Samyn-D'Elia Architects, P.A./Timberframe Design, LLC/

Squam Holdings, LLC

Holderness, NH

Feb. 2001 – June 2019

General office management; human resources; maintain QuickBooks data; accounts payable; invoicing; accounts receivable; payroll; 401k plan administration; monthly project budgeting; quarterly payroll tax forms; annual payroll tax forms; annual insurance audits; contract document preparation; architectural specifications preparation

Bookkeeping Consultant

Pinehaven Family Trust

Holderness, NH

June 2012 – June 2019

Set up accounts on Quicken; maintain Quicken accounts; accounts payable; accounts receivable; monthly bank accounts reconciliation; Trust Overview spreadsheet preparation and maintenance

Bookkeeping Consultant

Mountain Village Charter School

Plymouth, NH

May 2014 – April 2015

Set up Charter School on QuickBooks; maintain QuickBooks data; accounts payable; accounts receivable; payroll; monthly bank account reconciliation; set up budget accounts and budget entry; quarterly payroll tax forms;

annual payroll tax forms; annual 1099-NEC preparation; train new School Administrator to perform bookkeeping tasks

Document Preparation Consultant

Charles P. Buckley, P.E.

Rumney, NH

Jan. 2002 – Present

Edit mechanical/electrical/plumbing specifications in Microsoft Word for compliance with architect's document format of font, headers, footers, project information and insertion into project specifications table of contents

Office Manager/Bookkeeper

Law Office of Kathleen A. Sternenberg

Manchester, NH

April 1998 – Feb. 2001

General office management; maintain QuickBooks data; accounts payable; invoicing in TimeSlips software; accounts receivable; prepare legal documents in Microsoft Word as directed

Office Manager

ServiceMaster AAA Able Associates

Nashua, NH

Dec. 1996 – April 1998

General office management; human resources; participate in Safety Committee; provide verbal and written cleaning quotes to clients; prepare client contracts and invoicing; maintain internal business forms; provide support to Disaster Coordinator

Billing Coordinator

Sheehan, Phinney, Bass + Green, P.A.

Manchester, NH

Dec. 1989 – Dec. 1996

Create and maintain internal firm billing policies; train and delegate work flow to Billing Clerks; daily assessment and reporting of firm billing status; preparation of billing reports and firm billing manual; create and modify billing templates for ELITE Legal Billing software

Senior Customer Service Representative

Security Pacific Resort & Real Estate Financing

Manchester, NH

Aug. 1986 – Nov. 1989

Enter new customer accounts; accounts receivable; prepare daily bank deposits; accounts payable; maintain accounts payable ledger; maintain open and closed customer contract files; train Customer Service Representatives

Certifications

Master Certified Bookkeeper, IAP Career College

October 29, 2024

Human Resources Consultant, IAP Career College

December 31, 2023

Notary Public, State of New Hampshire

1998 - Present

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

Reg. No.	Charity Name	Address	City	State	Zip	Status	Report Due
3878	NH Amateur Hockey Association	PO Box 2406	Concord	NH	03302-2406	G	7/15/2026
11262	NH Ambulance Association, Inc	PO Box 2344	Concord	NH	03302-2344	X	5/15/2025
32486	NH American Riders RC	PO Box 93	Dover	NH	03821	X	5/15/2022
33444	NH Ancient Order of Hibernians Pipes & Drums	102 Boynton Street	Manchester	NH	03102	G	5/15/2027
1644	NH Animal Rights League	PO Box 4211	Concord	NH	03302-4211	G	11/15/2026
14702	NH Annual Sports Competition Foundation, Inc	470 Mast Road	Goffstown	NH	03045	X	11/15/2025
6549	NH Antiquarian Society	300 Main Street	Hopkinton	NH	03229	G	5/15/2027
18878	NH Antique Tractor Club	92 FLETCHER ROADNEWPORT, NH 03773	NEWPORT	NH	03773	G	5/15/2027
14717	NH Archeological Society, Inc	PO Box 406	Concord	NH	03302-0406	G	5/15/2027
4233	NH Area Service Office/NH Area Assembly Alcoholics Anonymous	1330 Hooksett Road	Hooksett	NH	03106	G	5/15/2027
4233	NH Area Service Office/NH Area Assembly Alcoholics Anonymous	2 1/2 Beacon St Suite 163	Concord	NH	03301	G	5/15/2027
1285	NH Art Association	136 State Street	Portsmouth	NH	03801	G	9/14/2026
10949	NH Art Educators Association	373 S Willow St Ste 431Manchester, NH 03103	Manchester	NH	03103	G	11/14/2026
6141	NH Assistive Technology Center	1 Verney Drive	Greenfield	NH	03047	X	11/15/2020
14821	NH Association for Infant Mental Health	PO Box 1421	Concord	NH	03301	G	5/15/2026
13054	NH Association for Supervision and Curriculum Development	PO Box 386	Stratham	NH	03856	G	1/15/2026
1877	NH Association for the Blind	25 Walker Street	Concord	NH	03301	G	1/15/2027
15157	NH Association of Campus Law Enforcement Administrators	38 Monica Drive	Nashua	NH	03062	G	5/15/2027
1646	NH Association of Chiefs of Police, Inc.	1 Municipal Drive	Derry	NH	03038	G	11/15/2026
1286	NH Association of Conservation Commissions	54 Portsmouth Street	Concord	NH	03301	G	5/15/2027
6241	NH Association of Conservation Districts	75 South Main Street, Unit 7 PMB293	Concord	NH	03301	G	11/15/2027
30067	NH Association of Professional Service Coordinators	PO Box 4115	Manchester	NH	03108	G	5/15/2026
4337	NH Association of Senior Centers	254 North State Street #1	Concord	NH	03301	X	2/15/2020
15362	NH Association of Special Education Administrators, Inc	25 Triangle Park Drive, #103	Concord	NH	03301	G	11/15/2026
19166	NH Association of Student Financial Aid Administrators	40 University Drive	Rindge	NH	03461	X	5/15/2025
1985	NH Association of the Deaf, Inc.	PO Box 6201	Manchester	NH	03108	G	2/15/2027
10719	NH Automotive Education Foundation, Inc.	507 South Street	Bow	NH	03304	G	5/15/2026
14458	NH Aviation Historical Society	27 Navigator Road	Londonderry	NH	03053	G	5/15/2026
19770	NH B.A.S.S. Federation Nation, Inc.	380 Lafayette Road, Building 11-269	Seabrook	NH	03874	X	5/15/2024
2657	NH Ball Bearings Foundation	175 Jaffrey Road	Peterborough	nH	03458	G	5/15/2027